Report of Audit Recommendation Follow-Up 2019

MARTIN MATSON
City Comptroller

ADAM FIGON
Audit Manager

City of Milwaukee, Wisconsin

March 2019

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Martin Matson
Comptroller

Aycha Sawa, CPA, CIA
Deputy Comptroller

Toni Biscobing
Special Deputy Comptroller

Rocklan Wruck, CPA
Special Deputy Comptroller

Office of the Comptroller

March 19, 2019

Honorable Tom Barrett, Mayor
The Members of the Common Council
City of Milwaukee
Milwaukee, Wisconsin 53202

Dear Mayor and Council Members:

Per City Charter 3-16.5, which defines the Internal Audit Division's periodic reporting requirements, the Internal Audit Division has a responsibility to monitor and follow up on audit recommendations by ensuring audit findings are addressed and to aid in planning future audits. The enclosed report includes a summary of audit activities followed by a detailed account of follow-up procedures and results for the year ending December 31, 2018.

The scope for this year's follow-up activities included all recommendations issued in 2018, and all recommendations issued in previous years that remained open after the application of follow-up procedures. Implementation status is determined via updates and information provided by department management, as well as test procedures performed by the Internal Audit Division.

Based on management's assertions and the results of the performed validation procedures, 26 audit findings (of 52 total) were closed in 2018 with 26 audit findings remaining open. The Internal Audit Division will monitor all open audit findings through resolution.

Appreciation is expressed to City Management for the cooperation extended to the Internal Audit Division and for the information provided and used to prepare this report.

Sincerely,

Adam Figon, MBA, CRMA
Audit Manager

ACF:rk:bd

Overview

This report includes information on the Internal Audit Division's follow-up activities and management's accomplishments through the year ended December 31, 2018. The intent of this report is to keep the Finance and Personnel Committee informed regarding the status of audit recommendations made by the Internal Audit Division. Provided is a summary of data, recommendations and status updates for all open recommendations. City leadership and management have made notable progress to implement the open audit recommendations.

I. Follow-up Activity and Results

Recommendation Final Status Summary – Open/Closed

In 2018, the Internal Audit Division issued four reports that included 26 recommendations in total. As Table 1 indicates, there were 26 additional open recommendations from audit reports issued prior to 2018, resulting in 52 total open recommendations targeted for follow-up monitoring activities in 2018. Based on management's assertions and the Internal Audit Division validation procedures, 26 of the 52 total open recommendations were closed as of December 31, 2018.

Table 1 – Summary of Audit Recommendation Status at December 31, 2018

Audit Year	Recommendation Disposition			
	Total	Fully Implemented	Open as of 12/31/18	Percent Fully Implemented
2013	2	2	0	100%
2014	4	1	3	25%
2015	2	0	2	0%
2016	3	0	3	0%
2017	16	7	9	44%
2018	25	16	9	64%
Total	**52**	**26**	**26**	**50%**

A detailed summary of recommendations that were initially reported and subsequently resolved, by department and audit title, are presented in Appendix A.

Additionally, the number of fully implemented/closed recommendations, by department, is presented in Chart 1 below.

Chart 1

Recommendations Fully Implemented by Department (in 2018)

Legend: Total Recommendations (52) | Recommendations Fully Implemented (26)
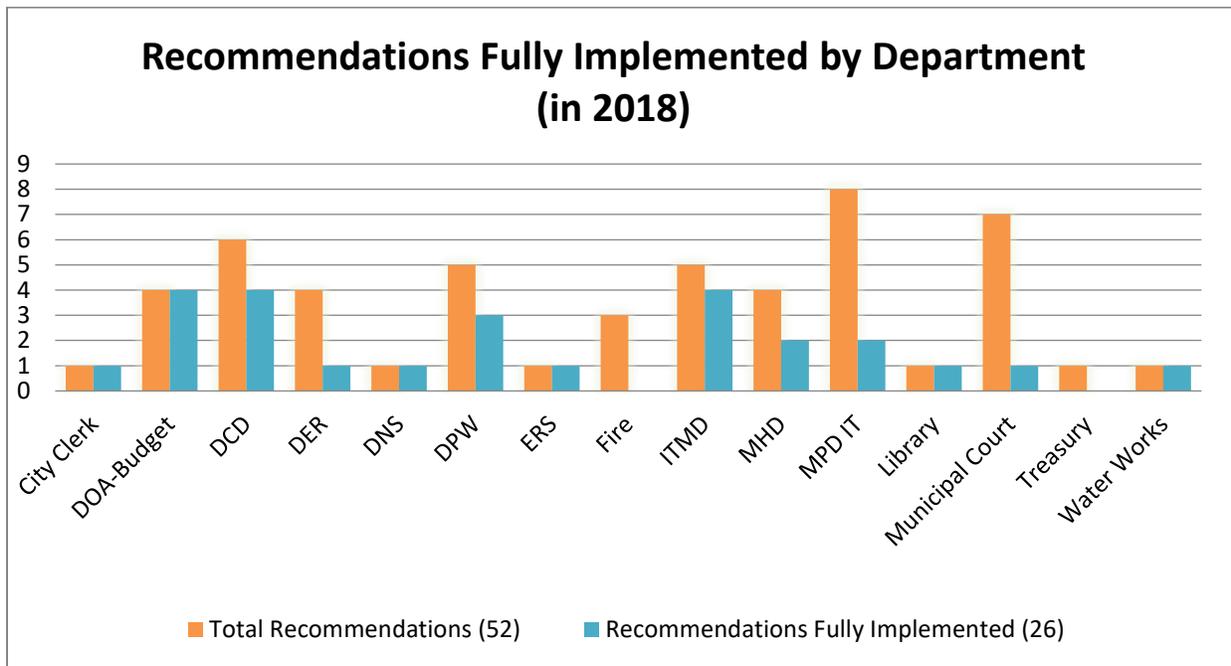
A detailed summary of the open recommendations per department is provided at Appendix C.

Milwaukee Police Information Technology Division

A Milwaukee Police Department (MPD), Office of Information Systems' 9-1-1 system application controls audit was performed in 2017 with eight recommendations reported as of August 29, 2017. This audit provided a roadmap of protective measures for the municipality in areas including, but not limited to, policy and procedures, user access, change control management, security administration, application controls, vendor oversight and business continuity plans. During 2018, the MPD-IT Division experienced a transition in the division's management, regarding the Information Technology Director. As a result, the MPD-IT Division encountered a delay in the full implementation of certain audit recommendations. Six of the original eight recommendations remain open as of the report date. The Internal Audit Division will monitor the reported recommendations through resolution.

Physical Security Assessment

The City of Milwaukee engaged Titus consulting to perform a formal physical security audit of the City Hall Complex (City Hall, Zeidler Municipal Building, and the 809 Broadway building). A Physical Security Assessment Audit was performed in late 2015 with eight recommendations reported as of February 8, 2016. This assessment provided a roadmap of protective measures for the municipality in areas including, but not limited to, communication, security, monitoring, preparedness, and a greater understanding of potential weaknesses. Due to the sensitive nature of the subject matter, detailed information and recommendations identified have not been included in this report; and the eight recommendations are not included in the totals noted above. Six of the eight recommendations haven been fully implemented, with two remaining open as of this report date. The Internal Audit Division will monitor the reported recommendations through resolution.
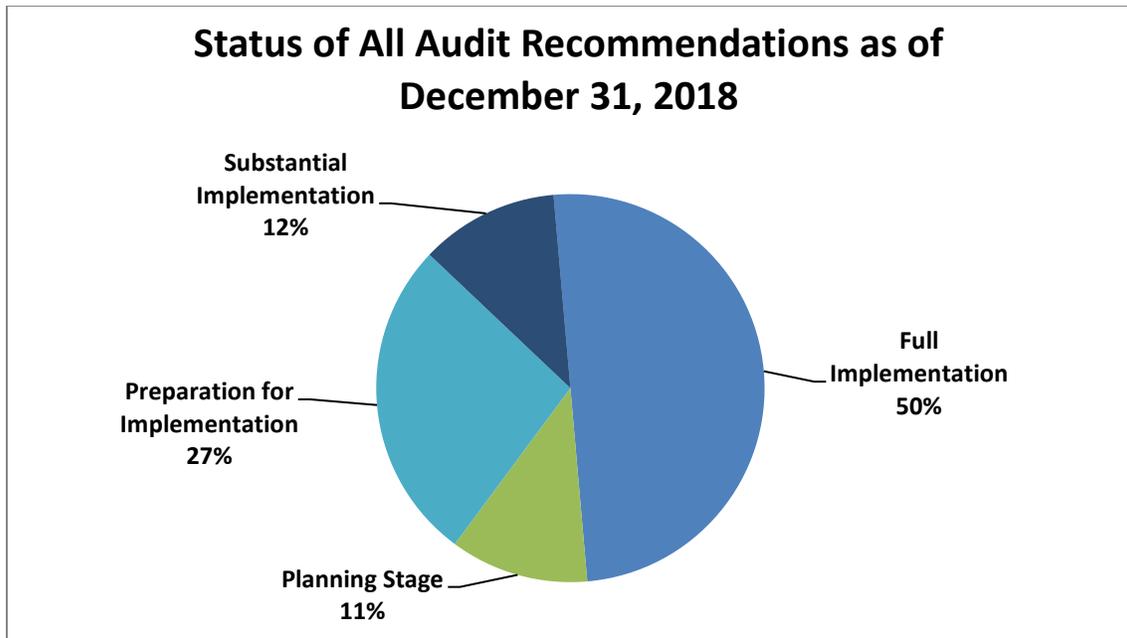
Implementation Status

The implementation status of all audit recommendations, is monitored and periodically updated throughout their lifecycle. The recommendations are classified according to the Action Plan Maturity Model (or scale) developed by the risk advisory consultant Sunera, LLC[1] as follows:

1. Insignificant Progress
2. Planning Stage
3. Preparation for Implementation
4. Substantial Implementation
5. Full Implementation
6. No Longer Applicable
7. Management Accepts Risk of Not Taking Action

The implementation status for the 52 total recommendations is illustrated in Chart 2. In 2018, 62% of the open recommendations were fully or substantially implemented.

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[1]Goldberg, Danny. "Unit VI: Audit Follow-up." Internal Audit Best Practices and Fundamental Principles [Seminar]. Pewaukee, WI. 16 February 2011.

Chart 2

Status of All Audit Recommendations as of December 31, 2018

Substantial Implementation 12%

Full Implementation 50%

Preparation for Implementation 27%

Planning Stage 11%

Detailed information about the implementation status of the 26 open recommendations is provided at Appendix B.

Summary of Results

Of the 26 open recommendations as of December 31, 2018, 18 are past management's initial target completion date, with 17 outstanding for greater than one year. Though management has worked expeditiously to fully implement recommendations in 2018, many remain open due to the following:

- The time requirements for an implementation can be significant due to its complexity (system upgrades, cross training, etc.);
- Key positions are vacant (staff and management turnover);
- Information receipts from third party vendors or departments/parties external to the implementing department are pending.

However, the Internal Audit Division does express appreciation for the efforts demonstrated by department management in 2018, which resulted in many open recommendations progressing towards full implementation.

Detailed information about the initial and revised target dates for the 26 open recommendations can be referenced in Appendix B.

Management Commendations – Recommendation Resolution

For the audits identified in Table 2 below, management's outstanding remediation efforts and collaboration with the Internal Audit Division has resulted in significant progress toward implementation and full implementation (closure) of audit recommendations in 2018. These implementation efforts demonstrate each department's commitment to the mitigation of risks and the development of more efficient and effective City operations.

Table 2 – Management Commendations

Department/Division	Audits or Projects
City Clerk's Office	▪ Audit of Public Records Requests and Controls - Office of the Common Council - City Clerk - City Records Center
Department of Administration-Budget and Management Division	▪ Audit of Fund Carryover Compliance ▪ Audit of Public Records Requests and Controls Department of Administration-Budget and Management Division
Department of City Development	▪ Audit of the Department of City Development In Rem Property Management and Disposition ▪ Tax-Foreclosed Real Estate Sales to Non-Profit Organizations
Department of Employee Relations	▪ Audit of Department of Employee Relations Tuition Reimbursement Program
Department of Neighborhood Services	▪ Audit of Public Records Requests and Controls-Department of Neighborhood Services
Department of Public Works	▪ Audit of Department of Public Works License Plate Recognition System ▪ Audit of Department Performance Measurement Controls

Employes' Retirement System	▪ Audit of Public Records Requests and Controls-Employes' Retirement System (ERS)
Information Technology Management Division	▪ Audit of ITMD Data Center Controls ▪ Audit of the Citizen Relationship Management (CRM) Application Controls
Milwaukee Health Department	▪ Audit of Public Records Requests and Controls - Health Department
Milwaukee Police Dept. – IT	▪ Audit of 9-1-1 System Application Controls
Milwaukee Public Library	▪ Audit of the Milwaukee Public Library Cash Controls
Municipal Court	▪ Audit of Municipal Court Data Center Controls ▪ Audit of System Backup and Recovery Controls for the City of Milwaukee Datacenters
Water Works	▪ Audit of System Backup and Recovery Controls for the City of Milwaukee Datacenters

II. Audit Follow-up Standards and Procedures

Reporting Requirements

The Internal Audit Division conducts performance audits and renders audit recommendations to improve the design and operational effectiveness of internal controls over City activities. The Internal Audit Division recommends actions to correct deficiencies and other findings identified during the audit, as well as to improve programs and operations when the potential for improvement in programs, operations, and performance is substantiated by the audit procedures and conclusions. In accordance with Charter Ordinance 3-16.5, the Internal Audit Division is required to submit an annual report of the success or failure of previously audited departments in implementing the recommendations of their audits.

Generally Accepted Government Auditing Standards

Generally Accepted Government Auditing Standards as promulgated by the Government Accountability Office (GAO)[2] – Comptroller General of the United States, commonly referred to as the *Yellow Book,* provides a framework for conducting high quality audits with competence,

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[2] GAO, Government Auditing Standards, GAO-12-331G (Washington, D.C.: December 2011).

integrity, objectivity and independence. The *Yellow Book* establishes follow-up as an integral part of the Internal Audit Division's due professional care, as follows:

- Management of the audited entity is primarily responsible for directing action on and implementing recommendations.

- Government auditors should have a process that enables them to track the status of management's actions on significant or material findings and recommendations from their prior audits.

- Due professional care also includes follow-up on known findings and recommendations from previous audits that could have an effect on the current audit objectives, in order to determine whether prompt and appropriate corrective actions have been taken.

This review was conducted in accordance with Generally Accepted Government Auditing Standards. Those standards require that the auditors plan and perform the audit (follow-up review) to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions based on the objectives. The Internal Audit Division believes that the evidence obtained provides a reasonable basis for its findings and conclusions based on the follow-up review objectives.

Objectives, Scope, and Methodology

Objectives

The primary objective of this review was to evaluate the timeliness and adequacy of implementing recommendations made in previous audits. Through the performance of follow-up procedures, it can be determined whether Management has taken prompt and appropriate action to correct issues by implementing recommendations identified by the Internal Audit Division.

Scope

The scope of this year's follow-up review included:

1. All recommendations issued in 2018 for which sufficient time had lapsed to implement corrective action.
2. All recommendations previously issued that remained open after prior years' follow-up activity.

Methodology

To determine progress, the follow-up methodology includes monitoring the status of action steps on all recommendations from the time they are created until they have been implemented by management. Status monitoring and follow-up activity involve the following:

1. Identifying and evaluating the amount of progress made with regard to implementing the recommendations;
2. Working with management to obtain resolution when progress is not adequate; and
3. Compiling and reporting the results.

The extent of the follow-up procedures performed is based on the risk rating and materiality of an audit finding.

Risk Assessment

Risk can be viewed as anything that prevents the organization from achieving its objectives, and that generally may be mitigated through internal controls. The risk exposure created by open audit findings remains until corrective action has been taken.

The Internal Audit Division identified the various types and levels of risk associated with the remaining 26 open recommendations, and assigned each a risk rating of High, Medium or Low. The rating is based on the impact and likelihood of occurrence the risk posed via the identified finding. See Appendix C for recommendation, finding detail, and risk rating.

Appendix A

Recommendations Open/Closed by Department and Audit

(As of December 31, 2018)

Department	Audit Title, and Issue Date (Audits listed in report date range)	Recommendation Disposition			
		Open as of 01/01/18	Total Closed	Open as of 12/31/18	Percent Closed
Library	Audit of the Milwaukee Public Library Cash Controls, (9/13/2013)	1	1	0	100%
DER	Audit of the Department of Employee Relations Tuition Reimbursement Program, (9/25/2013)	1	1	0	100%
Municipal Court	Audit of System Backup and Recovery Controls for the City of Milwaukee Datacenters, (7/31/2014) ▪ See Ref #24 & #25 on Appendix B & C	2	0	2	0%
Water Works	Audit of System Backup and Recovery Controls for the City of Milwaukee Datacenters, (7/31/2014)	1	1	0	100%
DPW	DPW Contract Administration, (11/5/2014) ▪ See Ref #7 on Appendix B & C	1	0	1	0%
DCD	Audit of the Department of City Development In Rem Property Management and Disposition, (8/12/2015) ▪ See Ref #1 & #2 on Appendix B & C	2	0	2	0%
DPW	Audit of Department Performance Measurement Controls, (5/16/2016) ▪ See Ref #6 on Appendix B & C	1	0	1	0%
Health Department	Audit of Department Performance Measurement Controls, (5/16/2016) ▪ See Ref #11 & #12 on Appendix B & C	2	0	2	0%
DOA-Budget	Audit of Fund Carryover Compliance, (1/12/2017)	2	2	0	100%
MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017) ▪ See Ref #14 through #19 on Appendix B & C	8	2	6	25%
DPW	Audit of Department of Public Works License Plate Recognition System, (11/15/2017)	3	3	0	100%
DER	Audit of Dependent Insurance Coverage Eligibility, (12/5/2017) ▪ See Ref #3, #4 & #5 on Appendix B & C	3	0	3	0%

Appendix A

Recommendations Open/Closed by Department and Audit

(As of December 31, 2018)

Department	Audit Title, and Issue Date (Audits listed in report date range)	Recommendation Disposition			
		Open as of 01/01/18	Total Closed	Open as of 12/31/18	Percent Closed
ITMD	Audit of the Citizen Relationship Management (CRM) Application Controls, (2/6/2018)	2	2	0	100%
City Clerk	Audit of Public Records Requests and Controls-Office of the Common Council - City Clerk - City Records Center, (4/16/2018)	1	1	0	100%
DNS	Audit of Public Records Requests and Controls-Department of Neighborhood Services, (4/16/2018)	1	1	0	100%
DOA-Budget	Audit of Public Records Requests and Controls Department of Administration-Budget and Management Division, (4/16/2018)	2	2	0	100%
ERS	Audit of Public Records Requests and Controls-Employes' Retirement System (ERS), (4/16/2018)	1	1	0	100%
Fire	Audit of Public Records Requests and Controls-Fire Department, (4/16/2018) ▪ See Ref #8, #9 & #10 on Appendix B & C	3	0	3	0%
Health Department	Audit of Public Records Requests and Controls-Health Department, (4/16/2018)	2	2	0	100%
DCD	Tax-Foreclosed Real Estate Sales to Non-Profit Organizations, (5/29/2018)	4	4	0	100%
ITMD	Audit of ITMD Data Center Controls, (6/13/2018) ▪ See Ref #13 on Appendix B & C	3	2	1	67%
Treasury	Audit of City Treasurer Cash Controls , (7/19/2018) ▪ See Ref #26 on Appendix B & C	1	0	1	0%
Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018) ▪ See Ref #20 through #23 on Appendix B & C	5	1	4	20%
Totals		**52**	**26**	**26**	**50%**

Appendix B

Open Recommendations Implementation Status

(As of December 31, 2018)

Reference Number	Department	Audit Title, and Issue Date	Finding Summary	Implementation Disposition		
				Initial Target Date	Revised Target Date*	Status as of 12/31/18
1	DCD	Audit of the Department of City Development In Rem Property Management and Disposition, (8/12/2015)	Trained Personnel	12/31/2015	12/31/2019	Substantial Implementation
2	DCD	Audit of the Department of City Development In Rem Property Management and Disposition, (8/12/2015)	Payment Monitoring and Enforcement	12/31/2015	12/31/2019	Substantial Implementation
3	DER	Audit of Dependent Insurance Coverage Eligibility, (12/5/2017)	Retention Controls	6/30/2018	12/31/2019	Preparation for Implementation
4	DER	Audit of Dependent Insurance Coverage Eligibility, (12/5/2017)	Periodic Review	3/31/2017	12/31/2019	Preparation for Implementation
5	DER	Audit of Dependent Insurance Coverage Eligibility, (12/5/2017)	Policy and Procedure	6/30/2018	12/31/2019	Preparation for Implementation
6	DPW	Audit of Department Performance Measurement Controls, (5/16/2016)	Policy and Procedure	1/31/2017	12/31/2019	Substantial Implementation
7	DPW	DPW Contract Administration, (11/5/2014)	Payment Compliance Monitoring and Enforcement	1/31/2015	12/31/2019	Preparation for Implementation
8	Fire	Audit of Public Records Requests and Controls-Fire Department, (4/16/2018)	Policy Notice	12/31/2019	N/A	Preparation for Implementation

Appendix B

Open Recommendations Implementation Status

(As of December 31, 2018)

Reference Number	Department	Audit Title, and Issue Date	Finding Summary	Implementation Disposition		
				Initial Target Date	Revised Target Date*	Status as of 12/31/18
9	Fire	Audit of Public Records Requests and Controls-Fire Department, (4/16/2018)	Policy and Procedure	12/31/2019	N/A	Preparation for Implementation
10	Fire	Audit of Public Records Requests and Controls-Fire Department, (4/16/2018)	Retention Controls	12/31/2019	N/A	Preparation for Implementation
11	Health Department	Audit of Department Performance Measurement Controls, (5/16/2016)	Trained Personnel	8/31/2017	12/31/2019	Preparation for Implementation
12	Health Department	Audit of Department Performance Measurement Controls, (5/16/2016)	Policy and Procedure	8/31/2017	12/31/2019	Preparation for Implementation
13	ITMD	Audit of ITMD Data Center Controls, (6/13/2018)	Detail not included due to the sensitive nature of the subject.			Planning Stage
14	MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017)	Detail not included due to the sensitive nature of the subject.			Preparation for Implementation
15	MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017)	Detail not included due to the sensitive nature of the subject.			Preparation for Implementation
16	MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017)	Detail not included due to the sensitive nature of the subject.			Preparation for Implementation
17	MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017)	Detail not included due to the sensitive nature of the subject.			Preparation for Implementation

Appendix B

Open Recommendations Implementation Status
(As of December 31, 2018)

Reference Number	Department	Audit Title, and Issue Date	Finding Summary	Implementation Disposition		Status as of 12/31/18
				Initial Target Date	Revised Target Date*	
18	MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017)	Detail not included due to the sensitive nature of the subject.			Preparation for Implementation
19	MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017)	Detail not included due to the sensitive nature of the subject.			Substantial Implementation
20	Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018)	Detail not included due to the sensitive nature of the subject.			Planning Stage
21	Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018)	Detail not included due to the sensitive nature of the subject.			Planning Stage
22	Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018)	Detail not included due to the sensitive nature of the subject.			Planning Stage
23	Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018)	Detail not included due to the sensitive nature of the subject.			Planning Stage
24	Municipal Court	Audit of System Backup and Recovery Controls for the City of Milwaukee Datacenters, (7/31/2014)	Detail not included due to the sensitive nature of the subject.			Substantial Implementation
25	Municipal Court	Audit of System Backup and Recovery Controls for the City of Milwaukee Datacenters, (7/31/2014)	Detail not included due to the sensitive nature of the subject.			Substantial Implementation
26	Treasury	Audit of City Treasurer Cash Controls, (7/19/2018)	Policy and Procedure	12/31/2019	N/A	Planning Stage

*A Revised Target Date value of N/A indicates that the Initial Target Date is still in effect and did not require revision.

Appendix C

Open Audit Findings, Recommendation Details and Risks
(As of December 31, 2018)

Reference Number	Dept.	Audit Title	Finding Detail	Recommendation Summary	Risk Rating
1	DCD	Audit of the Department of City Development In Rem Property Management and Disposition	The database specialist is responsible for sending out the Notice of Inspection letters. There is no back-up staff for the database specialist.	Cross-train a back-up for the Database Specialist. Management should cross train at least one individual to perform the time sensitive duties of the Database Specialist as they relate to the process of inspecting, marketing, and selling.	Medium
2	DCD	Audit of the Department of City Development In Rem Property Management and Disposition	Payments for rent received by DCD In Rem Foreclosed Management section are forwarded to DCD Finance & Accounting section, currently the property manager relies on memory. Based on auditing testing results, the property management section does not log rent.	Payments should be collected by the Finance and Administration Division. Having payments sent directly to Finance and Administration would reduce the risk of lost or stolen checks. Additionally, Property Management should start logging any payments received through the mail.	Medium
3	DER	Audit of Dependent Insurance Coverage Eligibility	Proof of relationship documentation was obtained and/or retained for 10 of 35 dependents sampled for review carried under the City's health and/or dental dependent benefits.	Enhance acquisition and retention controls over dependent insurance eligibility documents.	Low
4	DER	Audit of Dependent Insurance Coverage Eligibility	Periodic reviews of dependent eligibility requirements are not performed to verify that employee dependents remain eligible.	Perform periodic audit/review of dependent insurance eligibility requirements.	Low
5	DER	Audit of Dependent Insurance Coverage Eligibility	There are no comprehensive, formal documented policies and procedures governing the dependent insurance coverage eligibility requirements process.	Develop and implement procedures for the dependent insurance coverage eligibility requirement process.	Low
6	DPW	Audit of Department Performance Measurement Controls	There are no documented policies and procedures specific to performance measurement processes and controls.	Develop and implement a process for reassessing and enhancing published performance measures.	Low

Appendix C

Open Audit Findings, Recommendation Details and Risks
(As of December 31, 2018)

Reference Number	Dept.	Audit Title	Finding Detail	Recommendation Summary	Risk Rating
7	DPW	DPW Contract Administration	In accordance with Section 7-14-2a of the City Charter, the Department of Public Works General Specifications created January 31, 1992 requires each prime contractor, prior to the start of work, to furnish certificates which confirm the prime contractor.	Clarify liability insurance requirements within the DPW General Specifications. Management should revise Section 2.9.7 of the Department of Public Works General Specifications to accurately reflect the types and amounts of insurance actually accepted from prime contractors for construction contracts.	Medium
8	Fire	Audit of Public Records Requests and Controls-Fire Department	An up-to-date public records policy notice, which accurately provides all required information, was not displayed.	Develop, maintain, display, and make available for review a notice regarding the department's public records policy.	Low
9	Fire	Audit of Public Records Requests and Controls-Fire Department	Formal, documented procedures have not been developed and implemented.	Develop and implement formal, documented procedures for public records requests processes.	Low
10	Fire	Audit of Public Records Requests and Controls-Fire Department	Supporting documentation evidencing receipt of records requests and formal, written responses was not consistently retained.	Enhance retention controls over public records request documentation.	Low
11	Health Department	Audit of Department Performance Measurement Controls	Formal, comprehensive backup training has yet to be provided, regarding both performance measure data collection and recalculation processes and controls.	Management should develop and document formal, comprehensive policies and procedures for performance measurement processes and controls, and implement cross-training for contingency purposes.	Low

Appendix C

Open Audit Findings, Recommendation Details and Risks

(As of December 31, 2018)

Reference Number	Dept.	Audit Title	Finding Detail	Recommendation Summary	Risk Rating
12	Health Department	Audit of Department Performance Measurement Controls	There are no documented policies and procedures specific to performance measurement processes and controls.	Develop and implement a process for reassessing and enhancing published performance measures.	Low
13	ITMD	Audit of ITMD Data Center Controls	Detail not included due to the sensitive nature of the subject.		Medium
14-19	MPD IT	Audit of 9-1-1 System Application Controls	Detail not included due to the sensitive nature of the subject.		Low
20-23	Municipal Court	Audit of Municipal Court Data Center Controls	Detail not included due to the sensitive nature of the subject.		Medium
24-25	Municipal Court	Audit of System Backup and Recovery Controls for the City of Milwaukee Datacenters	Detail not included due to the sensitive nature of the subject.		Medium
26	Treasury	Audit of City Treasurer Cash Controls	A deposit of the contaminated money stored in the vault has not occurred in at least three years and there is currently a balance of $4,761. The Federal Reserve has specific procedures for depositing currency that has been damaged by, or exposed to, a contaminant or impurity that poses a health hazard or safety risk.	Revise policies and procedures for revenue collection processes.	Low

Martin Matson
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Office of the Comptroller

March 19, 2019

Honorable Tom Barrett, Mayor
The Members of the Common Council
City of Milwaukee
Milwaukee, WI 53202

Dear Mayor and Council Members:

With this letter, the Office of the City Comptroller acknowledges receipt of the preceding report, which summarizes the annual audit recommendation follow-up activities for the year ending December 31, 2018. I have read the report and support the activities detailed within.

As the City Comptroller, I was not involved in any portion of the work conducted in connection with the Report of Audit Recommendation Follow-up 2019. At all times, the Internal Audit Division worked autonomously in order to carry out follow-up activities.

Sincerely,

Martin Matson,
Comptroller

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MILWAUKEE