**Report of Audit Finding
Follow-Up 2021**

AYCHA SAWA
City Comptroller

CHARLES ROEDEL
Audit Manager

City of Milwaukee, Wisconsin

April 2021

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Aycha Sawa, CPA, CIA
Comptroller

Joshua Benson
Deputy Comptroller

Toni Biscobing
Special Deputy Comptroller

Richard Bare, CPA
Special Deputy Comptroller

April 1, 2021

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 findings to ensure 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, 2020.

The scope for this year's follow-up activities included all findings issued from January through the October 7, 2020 Finance & Personnel Committee meeting. In preparation for the Report of Audit Finding Follow-Up 2021, audits completed after the October 7, 2020 Finance & Personnel Committee meeting will carry over to the Report of Audit Finding Follow-Up 2022. In addition, recommendations issued since 2017 have been included in this report with the exception of best practice reviews and an audit with specifically planned follow up procedures in 2021.

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, 19 audit findings (of 48 total) were closed in 2020 with 29 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,

Charles Roedel

Charles Roedel, CPA, CIA
Audit Manager

CRR:ny

City Hall, Room 404, 200 E. Wells Street, Milwaukee, WI 53202 • Phone (414) 286-3321 • Fax (414) 286-3281
milwaukee.gov/comptroller

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Overview

This report includes information on the Internal Audit Division's follow-up activities and management's accomplishments through the year ended December 31, 2020. The intent of this report is to keep the Finance and Personnel Committee informed regarding the status of audit finding remediation. Provided is a summary of data, recommendations, and status updates for all open findings. City leadership and management have made notable progress to remediate the open audit findings.

I. Follow-up Activity and Results

Finding Status Summary

In 2020, the Internal Audit Division issued a total of eight reports; however, the following audits and reviews are not included for the purposes of this report:

- Audit of Milwaukee Police Department Overtime, as follow-up procedures are planned for 2021;
- Audits of City Treasurer Cash Controls and ERS Data Center, as these audits were completed and presented after the cut off period to prepare for this report;
- DER Hiring Process Review, as this report is not an official audit but a consulting review for the Department of Employee Relations;
- Milwaukee Water Works Corrosion Control Review, as this was part of a multi-phase review that is ongoing in nature; and
- Audit of MHD Childhood Lead Poisoning Program, as this audit has specific follow-up procedures planned in 2021.

Internal Audit has collected follow-up information for two reports which resulted in 12 findings for 2020.
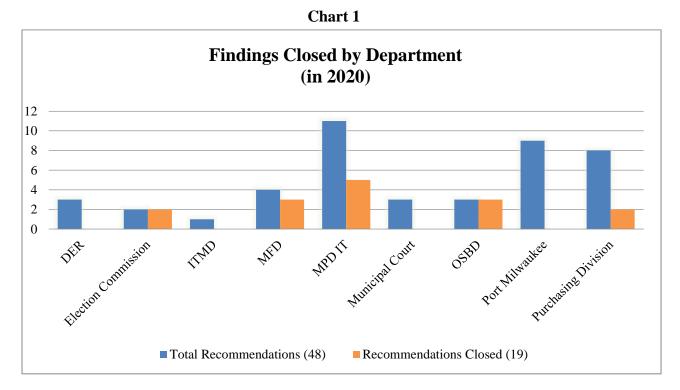
As Table 1 indicates, there were 20 additional open findings from audit reports issued prior to 2020, resulting in 32 total open findings targeted for follow-up monitoring activities in 2020. Based on management's assertions and the Internal Audit Division validation procedures, 19 of the 48 total open findings were closed as of December 31, 2020.

Table 1 – Summary of Audit Finding Status at December 31, 2020

Audit Year	Finding Disposition			
	Total	Closed	Open as of 12/31/20	Percentage Closed
2017	7	3	4	43%
2018	4	0	4	0%
2019	25	13	12	52%
2020	12	3	9	25%
Total	**48**	**19**	**29**	**40%**

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

Additionally, the number of closed findings, by department, is presented in Chart 1 below.

Chart 1

A detailed summary of the open findings per department is provided at Appendix C.

Implementation Status

The remediation status of all audit findings is monitored and periodically updated throughout their lifecycle. The finding remediation is 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 remediation status for the 48 total findings is illustrated in Chart 2. In 2020, the remediation of 52% of findings were fully or substantially implemented. In addition, the remediation of 19% of the open recommendations were preparing for full implementation. Management accepted the risk of 6% of findings and 2% of findings had no or insignificant progress. Table 2 shows the analysis of how Internal Audit computed the percentages.

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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.
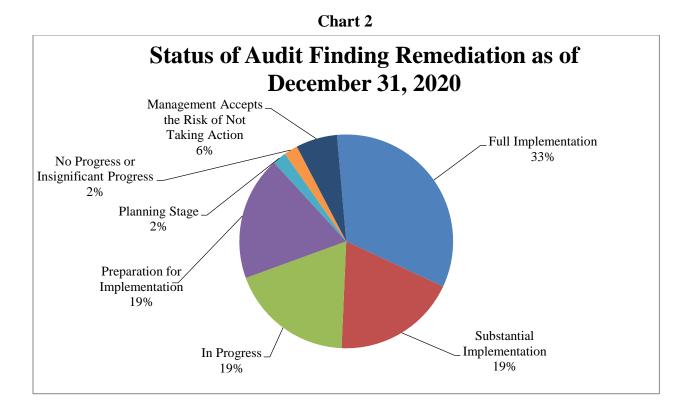
Chart 2

Status of Audit Finding Remediation as of December 31, 2020

Management Accepts the Risk of Not Taking Action 6%

No Progress or Insignificant Progress 2%

Planning Stage 2%

Preparation for Implementation 19%

In Progress 19%

Full Implementation 33%

Substantial Implementation 19%

Table 2

Implementation Status	# of Findings	% of Findings
Full Implementation	16	33%
Substantial Implementation	9	19%
In Progress	9	19%
Preparation for Implementation	9	19%
Planning Stage	1	2%
No Progress or Insignificant Progress	1	2%
Management Accepts the Risk of Not Taking Action	3	6%
Total	**48**	**100%**

Summary of Results

Of the 29 open findings as of December 31, 2020, the remediation of 14 are past management's initial target completion date. Though management has worked expeditiously to remediate findings in 2020, many remain open due to the following:

- Impact of COVID-19;
- Key positions are vacant (staff and management turnover);
- The time requirements for an implementation can be significant due to its complexity (system upgrades, cross training, etc.); and
- Information receipts from third party vendors or departments/parties external to the implementing department are pending.

Internal Audit expresses appreciation for the efforts demonstrated by department management in 2020, which resulted in many open findings progressing towards remediation. Internal Audit understands the impact of COVID on the city as well as the world and is sensitive to the time and work of many individuals who have been impacted. This report shows a great deal how each department has persevered through adversity and worked during difficult times.

Detailed information about the initial and revised target dates for the 29 open findings can be referenced in Appendix B.

Baker Tilly's External Audit Results and Follow-up

In 2018, Baker Tilly conducted an audit of financial statements for the City of Milwaukee, Wisconsin. The audit was completed in accordance with the auditing standards generally accepted in the United States of America. The audit resulted in seven recommendations for the following departments:

- ITMD which resulted in two recommendations;
- Water Works which resulted in four recommendations; and
- Water Works and Treasurer which resulted in one recommendation.

The Internal Audit Division followed-up on the recommendations and all recommendations have been closed. Of the seven recommendations, six were fully implemented and management accepted the risk for one recommendation.

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, 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.

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

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 remediating findings 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 remediating findings identified by the Internal Audit Division.

Scope

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

1. Findings issued in 2020 for which sufficient time had lapsed to implement corrective action.
2. Findings 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 findings from the time they are identified until they have been remediated by management. Status monitoring and follow-up activity involve the following:

1. Identifying and evaluating the amount of progress made with regard to remediating the findings;
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 29 open findings, 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

Findings Open/Closed by Department and Audit

(As of December 31, 2020)

Department	Audit Title, and Issue Date	Finding Disposition			
		Open as of 01/01/20	Total Closed	Open as of 12/31/20	Percent Closed
MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017)	4	3	1	75%
DER	Audit of Dependent Insurance Coverage Eligibility, (12/5/2017)	3	0	3	0%
ITMD	Audit of ITMD Data Center Controls, (6/13/2018)	1	0	1	0%
Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018)	3	0	3	0%
Election Commission	Audit of Election Commission Voter Registration Process, (6/19/2019)	2	2	0	100%
Water Works	Audit of Milwaukee Water Works Data Center Controls, (9/18/2019)	4	4	0	100%
Purchasing	Audit of the City of Milwaukee's Procard Program, (10/29/2019)	8	2	6	25%
MFD	Audit of the Milwaukee Fire Department Data Center Controls, (11/19/2019)	4	3	1	75%
MPD IT	Audit of the Milwaukee Fire Department Data Center Controls, (11/19/2019)	7	2	5	29%
OSBD	Audit of Resident Participation in Development Agreements (RPP), (6/19/2020)	3	3	0	100%
Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	9	0	9	0%
Totals		**48**	**19**	**29**	**40%**

Appendix B

Open Findings Implementation Status
(As of December 31, 2020)

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

Reference (Appendix C)	Dept.	Audit Title, and Issue Date	Finding Summary	Implementation Disposition		
				Initial Target Date	Revised Target Date*	Status as of 12/31/20
1	DER	Audit of Dependent Insurance Coverage Eligibility, (12/5/2017)	Retention Controls	6/30/2018	12/31/2021	Substantial Implementation
2	DER	Audit of Dependent Insurance Coverage Eligibility, (12/5/2017)	Periodic Review	3/31/2017	12/31/2021	Preparation for Implementation
3	DER	Audit of Dependent Insurance Coverage Eligibility, (12/5/2017)	Policy and Procedure	6/30/2018	12/31/2021	Substantial Implementation
4	ITMD	Audit of ITMD Data Center Controls, (6/13/2018)	Detail not included due to the sensitive nature of the subject.			N/A
5	MFD	Audit of the Milwaukee Fire Department Data Center Controls, (11/19/2019)	Detail not included due to the sensitive nature of the subject.			N/A
6	MPD IT	Audit of 9-1-1 System Application Controls, (8/29/2017)	Detail not included due to the sensitive nature of the subject.			N/A
7	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls, (11/19/2019)	Detail not included due to the sensitive nature of the subject.			N/A
8	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls, (11/19/2019)	Detail not included due to the sensitive nature of the subject.			N/A
9	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls, (11/19/2019)	Detail not included due to the sensitive nature of the subject.			N/A
10	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls, (11/19/2019)	Detail not included due to the sensitive nature of the subject.			N/A
11	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls, (11/19/2019)	Detail not included due to the sensitive nature of the subject.			N/A
12	Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018)	Detail not included due to the sensitive nature of the subject.			N/A
13	Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018)	Detail not included due to the sensitive nature of the subject.			N/A
14	Municipal Court	Audit of Municipal Court Data Center Controls, (12/12/2018)	Detail not included due to the sensitive nature of the subject.			N/A

Appendix B

Open Findings Implementation Status
(As of December 31, 2020)

Reference (Appendix C)	Dept.	Audit Title, and Issue Date	Finding Summary	Implementation Disposition		
				Initial Target Date	Revised Target Date*	Status as of 12/31/20
15	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Policy and Procedure	12/31/2021	N/A	In Progress
16	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Access Monitoring	12/31/2021	N/A	In Progress
17	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Environmental Controls	12/31/2021	N/A	In Progress
18	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Policy and Procedure	4/1/2021	N/A	In Progress
19	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Policy and Procedure	12/31/2020	N/A	In Progress
20	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Periodic Review	12/31/2021	N/A	In Progress
21	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Periodic Review	5/1/2021	N/A	In Progress
22	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Policy and Procedure	4/1/2021		In Progress
23	Port Milwaukee	Audit of Port Milwaukee Capital Assets, (9/28/2020)	Policy and Procedure	4/1/2021		In Progress
24	Purchasing Division	Audit of the City of Milwaukee's Procard Program, (10/29/2019)	Policy and Procedure	3/31/2020	3/31/2021	Substantial Implementation
25	Purchasing Division	Audit of the City of Milwaukee's Procard Program, (10/29/2019)	Policy and Procedure	3/31/2020	3/31/2021	Substantial Implementation
26	Purchasing Division	Audit of the City of Milwaukee's Procard Program, (10/29/2019)	Policy and Procedure	3/31/2020	3/31/2021	Substantial Implementation
27	Purchasing Division	Audit of the City of Milwaukee's Procard Program, (10/29/2019)	Trained Personnel	12/31/2019	5/30/2021	Substantial Implementation
28	Purchasing Division	Audit of the City of Milwaukee's Procard Program, (10/29/2019)	Access Monitoring	3/31/2020	12/30/2021	No Progress or Insignificant Progress
29	Purchasing Division	Audit of the City of Milwaukee's Procard Program, (10/29/2019)	Policy and Procedure	3/31/2020	6/30/2021	Substantial Implementation

Appendix C

Open Audit Findings, Recommendation Details and Risks
(As of December 31, 2020)

Reference (Appendix B)	Department	Audit Title	Finding Detail	Recommendation Summary	Risk Rating
1	DER	Audit of Dependent Insurance Coverage Eligibility	Proof of relationship documentation was not obtained and/or retained for 10 of 35 dependents sampled for review carried under the City's health and/or dental dependent benefits.	Recommendation 1: Enhance acquisition and retention controls over dependent insurance eligibility documents.	Low
2	DER	Audit of Dependent Insurance Coverage Eligibility	Periodic reviews of dependent eligibility requirements are not performed to verify that employee dependents remain eligible.	Recommendation 2: Perform periodic audit/review of dependent insurance eligibility requirements.	Low
3	DER	Audit of Dependent Insurance Coverage Eligibility	There are no comprehensive, formal documented policies and procedures governing the dependent insurance coverage eligibility requirements process.	Recommendation 3: Develop and implement procedures for the dependent insurance coverage eligibility requirement process.	Low
4	ITMD	Audit of ITMD Data Center Controls	Detail not included due to the sensitive nature of the subject.		High
5	MFD	Audit of the Milwaukee Fire Department Data Center Controls	Detail not included due to the sensitive nature of the subject.		High
6	MPD IT	Audit of 9-1-1 System Application Controls	Detail not included due to the sensitive nature of the subject.		Medium
7	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls	Detail not included due to the sensitive nature of the subject.		High
8	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls	Detail not included due to the sensitive nature of the subject.		Medium
9	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls	Detail not included due to the sensitive nature of the subject.		Medium
10	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls	Detail not included due to the sensitive nature of the subject.		Medium
11	MPD IT	Audit of the Milwaukee Fire Department Data Center Controls	Detail not included due to the sensitive nature of the subject.		Medium
12	Municipal Court	Audit of Municipal Court Data Center Controls	Detail not included due to the sensitive nature of the subject.		High
13	Municipal Court	Audit of Municipal Court Data Center Controls	Detail not included due to the sensitive nature of the subject.		High
14	Municipal Court	Audit of Municipal Court Data Center Controls	Detail not included due to the sensitive nature of the subject.		Medium

Appendix C

Open Audit Findings, Recommendation Details and Risks
(As of December 31, 2020)

Reference (Appendix B)	Department	Audit Title	Finding Detail	Recommendation Summary	Risk Rating
15	Port Milwaukee	Audit of Port Milwaukee Capital Assets	Currently there is no written procedures in each division for key individuals and their job responsibilities.	Recommendation 1: Port Milwaukee should create a formalized workflow, work instructions or procedures describing the removal, addition, monitoring and security of the capital assets processes.	High
16	Port Milwaukee	Audit of Port Milwaukee Capital Assets	Damage, theft and vandalism is an added, potentially unbudgeted, cost to the city. The damage theft and vandalism will decrease the cost of assets, increase maintenance and repair costs.	Recommendation 2: Port Milwaukee should determine if there are physical security vulnerabilities and create a plan to mitigate the vulnerabilities.	Low
17	Port Milwaukee	Audit of Port Milwaukee Capital Assets	The Port is in need of tremendous improvements due to the storm damage that occurred in January of 2020.	Recommendation 3: Port Milwaukee could utilize the CARP grant to hire a consultant to assist in identifying assets conditions, assessing potential maintenance costs and creating a preventive maintenance schedule.	Medium
18	Port Milwaukee	Audit of Port Milwaukee Capital Assets	There is currently no preventative maintenance schedule or check list. The Port is in need of tremendous improvements due to the storm damage that occurred in January of 2020.	Recommendation 4: Port Milwaukee should create a preventative maintenance schedule for booked capital assets.	High
19	Port Milwaukee	Audit of Port Milwaukee Capital Assets	Currently there is three lists used by 3 different departments. Port Milwaukee and Accounting reconciles this on an annual basis,	Recommendation 5: Port Milwaukee should reconcile Port Milwaukee Finance asset list and Port Milwaukee Operations Database asset list. Then both Port Milwaukee teams should reconcile to the Comptrollers asset list to help ensure consistency in asset track	High
20	Port Milwaukee	Audit of Port Milwaukee Capital Assets	Due to the discrepancies determined between Port Milwaukee Operations and Port Milwaukee Finance and the compatibility issues the Port Milwaukee should determine if the Access Database makes sense to keep or if there is a backup solution.	Recommendation 6: Port Milwaukee should work with ITMD to limit accessibility to Access Database if the Database will be maintained during Windows version upgrades.	High
21	Port Milwaukee	Audit of Port Milwaukee Capital Assets	Permissions will need to be reviewed periodically due to users have the same access across the division.	Recommendation 7: Port Milwaukee should complete a user access review of the Access Database and schedule user access reviews on a periodic basis.	High
22	Port Milwaukee	Audit of Port Milwaukee Capital Assets	The Port has not completed a physical inventory since 2015. There is also no cycle counting occurring. A reconciliation of the Port Milwaukee Operations and Port Milwaukee Finance determined that there are different assets lists being used with different	Recommendation 8: Port Milwaukee should create physical verification or cycle counting schedule to help ensure consistency in capital asset recording.	High
23	Port Milwaukee	Audit of Port Milwaukee Capital Assets	There are no written procedures on adds, removals, and confirms. There are capital asset names that are unclear and therefore cannot be located on Port.	Recommendation 9: Port Milwaukee should work with the Accounting team of the Comptroller's Office to add, delete, confirm and change the name of capital assets based on the physical verification results.	High
24	Purchasing Division	Audit of the City of Milwaukee's Procard Program	There is a greater risk of: Fraudulent, improper or abusive purchasing practices, missing or altered documents, unexplained decisions, transactions, or both, inability to enforce employee accountability, weak internal controls and/or concealed errors.	Recommendation 1: Enhance policies, procedures, internal controls and processes governing the Procard Program	High

Appendix C

Open Audit Findings, Recommendation Details and Risks
(As of December 31, 2020)

Reference (Appendix B)	Department	Audit Title	Finding Detail	Recommendation Summary	Risk Rating
25	Purchasing Division	Audit of the City of Milwaukee's Procard Program	The risk or impact on business are unauthorized purchases, unexplained decisions, transactions or both, and unintentional purchase of services, or goods prohibited by City policy.	Recommendation 2: Formalize the process to retrieve, deactivate and destroy the Procard of a former cardholder	High
26	Purchasing Division	Audit of the City of Milwaukee's Procard Program	The risk or impact on business are unauthorized purchases, unexplained decisions, transactions or both, and unintentional purchase of services, or goods prohibited by City policy.	Recommendation 3: Modify the process for temporary or permanent increase to the daily and/or monthly transaction/spending limit	Medium
27	Purchasing Division	Audit of the City of Milwaukee's Procard Program	The risks are in ability to enforce employee accountability and unexplained decisions, transactions or purchases.	Recommendation 5: Enhance training for all individuals performing Procard activities	Low
28	Purchasing Division	Audit of the City of Milwaukee's Procard Program	The risk or impact on business are unauthorized purchases, unexplained decisions, transactions or both, and unintentional purchase of services, or goods prohibited by City policy.	Recommendation 7: Reinforce processes and controls for safeguarding the City's Procard	Medium
29	Purchasing Division	Audit of the City of Milwaukee's Procard Program	The risk or impact on business are unauthorized purchases, unexplained decisions, transactions or both, and unintentional purchase of services, or goods prohibited by City policy.	Recommendation 8: Formalize a systematic process for managing, maintaining and storing Procard-related records	Medium

Aycha Sawa, CPA, CIA
Comptroller

Joshua Benson
Deputy Comptroller

Toni Biscobing
Special Deputy Comptroller

Richard Bare, CPA
Special Deputy Comptroller

April 1, 2021

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 finding follow-up activities for the year ending December 31, 2020. 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 2021. At all times, the Internal Audit Division worked autonomously in order to carry out follow-up activities.

Sincerely,

Aycha Sawa, CPA, CIA
Comptroller

City Hall, Room 404, 200 E. Wells Street, Milwaukee, WI 53202 • Phone (414) 286-3321 • Fax (414) 286-3281
milwaukee.gov/comptroller

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