



**Audit of the Milwaukee
Election Commission Payroll**

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City Comptroller

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December 2025

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December 12, 2025

Honorable, Mayor Cavalier Johnson
The Members of the Common Council
City of Milwaukee

Dear Mayor and Council Members:

The attached report summarizes the results of the Audit of the Election Commission Payroll. The scope of the audit is Election Commission payroll calculations from November 1, 2024, through April 30, 2025, and includes permanent and seasonal staff.

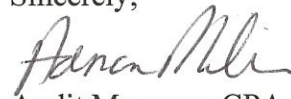
The objective of the audit was to assess the accuracy and timeliness of the Election Commission payroll payments from November 1, 2024, through April 30, 2025, in accordance with state statute and City policies.

The audit concluded that the controls in place over Election Commission Payroll processes were not adequately designed and were not operating effectively. This report identified seven recommendations to improve the effectiveness of the current control environment.

Audit findings are discussed in the Audit Conclusions and Recommendations section of this report and are followed by the management's response.

Appreciation is expressed for the cooperation extended to the auditors by the personnel of the Election Commission, DER and City Payroll department.

Sincerely,


Audit Manager, CPA

AMM: bb



Why We Did This Audit

This audit was conducted as part of the Internal Audit Work Plan, as the Election Commission's payroll processed was identified as a high-priority area in the annual risk assessment due to elevated risks related to council and public interest, mission-critical operations, and regulatory and compliance risk

Objectives

The objective of the audit was to assess the accuracy and timeliness of the Election Commission payroll payments from November 1, 2024, through April 30, 2025, in accordance with state statute and City policies.

Background

The Milwaukee Election Commission manages the preparation and execution of all elements related to free and fair elections in the City of Milwaukee. MEC maintains the City's voter registration database of over 300,000 registered voters and manages election day operations at 178 polling sites, staffed by approximately 2,300 seasonal election workers on average. For each election, MEC also operates a central count facility to securely process between 12K to over 100,000 absentee ballots. MEC also facilitates additional voting functions (including military/overseas and long-term care facility voting, early voting, vote by mail, ballot drop boxes and in-person absentee voting). Additionally, MEC manages all voter outreach and engagement, polling location coordination, voting equipment maintenance, records management, and response to open records requests, litigation and media inquiries.

In 2024 Election Commission expenditures were approximately \$5.1 million dollars, which consisted of \$3.12 million in salaries and wages (source: *City of Milwaukee 2024 ACFR*). The 2025 Adopted Budget was approximately \$3.2 million, which included \$1.2 million seasonal staff and \$900K permanent staff (source: *City of Milwaukee 2025 Adopted Budget*).

Audit Report Highlights

Audit of the Election Commission Payroll

Overview

The audit concluded that the controls in place over Election Commission Payroll processes were not adequately designed and were not operating effectively. This report identifies recommendations in the areas of maintaining relevant policies and procedures related to payroll activities, incomplete and inaccurate documentation, and reconciliation process.

Section III includes all seven findings and recommendations.

Opportunities for Improvement

Policies and Procedures: The Election Commission department did not have documented policies and procedures that outlined key aspects of payroll administration.

Documentation: Documentation and certification of election inspector attendance was not consistent across the selected polling locations and election dates tested. Additionally, a number of Residence Statement Forms for MEC full-time staff were either missing or incomplete.

Reconciliation: The Election Commission department did not perform periodic reconciliation of data entered in PollChief and actual payroll data processed.

(Recommendations can be found in the Audit Conclusions and Recommendations section of this report.)

I. Audit Scope, Objectives, and Methodology

Scope

The scope of the audit is Election Commission payroll operations from November 1, 2024, through April 30, 2025, and includes permanent and seasonal staff.

Objectives

The objective of the audit is to assess the accuracy and timeliness of the Election Commission payroll payments from November 1, 2024, through April 30, 2025, in accordance with state statute and City policies.

Methodology

Audit methodology included developing an understanding of the processes and controls over Election Commission payroll calculations. The audit program was developed using criteria outlined by Milwaukee City salary ordinance, 2024 Election Worker(s) Pay & City Time Guide (DER), and Election Day Manual City of Milwaukee.

Procedures

The following audit procedures were performed to evaluate the processes and controls related to the audit objectives:

- Process Understanding:
 - Conducted process walkthroughs.
 - Interviewed responsible Election Commission, DER and City Payroll Administration Department staff.
- Control Evaluation and Documentation:
 - Inspected relevant control documentation (i.e. timesheets, payroll system data)
 - Tested specific controls to ensure their design and operational effectiveness.
- Financial Review and Accuracy:
 - Reconciled scope period payroll payments.
 - Recalculated payments of poll workers payments for accuracy.

Unless otherwise stated in the report, all sampling in this audit was conducted using a judgmental methodology to maximize efficiency based on auditor knowledge of the population being tested such, sample results cannot be extrapolated to the entire population and are limited to a discussion of only those items reviewed.

Compliance Statement

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

II. Organization and Fiscal Impact

The City of Milwaukee Election Commission (MEC) mission is to ensure that elections are administered in a fair, secure, transparent, and accessible manner in order to instill and maintain voter confidence in the democratic process. Proper election administration includes ensuring elections comply with applicable laws and are administered at the highest level of professional standards ensuring accountability, security, and integrity.

All aspects of public elections for the City of Milwaukee are managed by the MEC. MEC maintains a voter database of approximately 309,000¹ registered voters and operates 178 polling locations throughout the city which are staffed by 2,300 seasonal election workers on average. The Election Commission recruits and retains a pool of seasonal poll workers, utilizing PollChief software. Each Election Day, all 178 polling locations require sufficient staffing to check-in registered voters, complete same-day voter registrations, monitor and troubleshoot voting machines, manage resident interactions and ensure secure count and transfer of ballots. For each election, MEC also operates a central count facility to securely process between 12K to over 100,000 absentee ballots. Beyond election days, MEC facilitates additional voting functions (including military/overseas and long-term care facility voting, early voting, vote by mail, ballot drop boxes and in-person absentee voting) for the City of Milwaukee.

In addition to voting operations, the Milwaukee Election Commission manages all voter outreach and engagement throughout the year, selection and coordination of polling sites (including assessing all polling locations for ADA accessibility), voting equipment maintenance, records management, as well as responds to all election related open records requests, litigation and media inquiries. MEC also operates a comprehensive website where residents can locate information about their polling place, upcoming elections, instructions for voter registration and absentee voting, and requirements for voter eligibility. MEC is responsible for tracking and reviewing all registered campaign committees in the City of Milwaukee, just under 74 total campaign committees representing the 30 elected positions in the City of Milwaukee. MEC coordinates ballot access for City elected positions, reviewing tens of thousands of nomination signatures for accuracy and compliance. MEC is also responsible for ensuring the security, maintenance and operation of over 500 specialized equipment units to facilitate free and fair elections. This requires 24/7/365 security.

The adopted budget for the Election Commission in 2024 was \$4,641,013 and the adopted budget for 2025 is \$3,239,392².

¹ City of Milwaukee 2025 Spring Election Summary Results Report indicates 309,755 total registered voters.

² <https://city.milwaukee.gov/ImageLibrary/Groups/doaBudgetOffice/2025-Detailed-Budget.pdf>

III. Audit Conclusions and Recommendations

The audit concluded that the controls in place over Election Commission Payroll processes were not adequately designed and were not operating effectively. This report identified seven recommendations to improve the effectiveness of the current control environment. Internal Audit details the following seven findings and recommendations to improve environment control within the Election Commission Payroll processes.

Policies and Procedures

Generally, operating divisions must develop, maintain, and enforce written policies and procedures that include internal controls, processes, roles, and responsibilities as defined by General Standards of Internal Control adopted under the Committee of Sponsoring Organizations (COSO) internal control framework. Policies and procedures define the control activities that should be taking place within an organization as part of the internal controls program.

Finding 1: Election Commission did not have documented policies and procedures that outlined key aspects of Payroll processing including:

- Entitlements (compensation) of poll workers (including bilingual incentive and training pay)
- Payment rates for all Election Commission positions, including appointed Commissioners and seasonal support staff.
- Processing payments in PollChief, controlling and reconciliation with HRMS.
- Onboarding of seasonal workers (including documenting position/rate acceptance).

Risk: Lack of procedures may cause a weak control environment and lead to inaccurate payroll processing.

Risk Rating: Medium

Recommendation 1: Election Commission management should create policies and procedures for all aspects of Payroll administration.

Payment rates

The City Salary Ordinance establishes a standardized and equitable compensation system for all City employees. It aims to ensure fair and competitive pay for all employees. The salary Ordinance also drives budget and planning decision-making for departments for personnel, as it stipulates compensation for approved positions.

Finding 2: In all positions reviewed, Audit found four informal (descriptive) position titles utilized for payroll purposes, despite these titles not being approved City position titles. Audit could not obtain pay rate confirmation for these roles as they are not documented in the Position or Salary Ordinances. Additionally, the appointed Election

Commissioners (3) are documented in the Position Ordinance, but no approved compensation rate is documented in the Salary Ordinance.

Risk: Lack of evidence regarding the approval of utilized payment rates may lead to inaccurate payment rates being utilized for processing payroll payments.

Risk Rating: Low

Recommendation 2: Election Commission management should obtain approval of all utilized payroll payment rates and document the position titles utilized within the Policies and Procedures.

Incomplete and Inaccurate Documentation of Election Inspector Attendance and Payroll Records

Arrival time, departure time, election inspectors' signature and chief inspectors' signature are four required attributes on the "Election Worker Payroll Data" sheets that are utilized by seasonal Election Commission staff working on Election Day. These required elements directly impact payroll processing.

According to the "Election Inspector & Chief Inspector – Election Day Manual 2022-2023", under the section "Payroll sheet," Chief Inspectors are required to ensure accurate arrival and departure times have been recorded for each Election Inspector working at their assigned polling location. Additionally, Chief Inspectors are required to accurately record their own hours and to sign off on the Election Worker Payroll Data sheet for all election day workers. Audit reviewed 1,036 selected workers out of 5,796 total engaged workers, from 3 different voting dates: November 2024, February & April 2025, including one polling location from each District taking into consideration that districts are different for the different voting dates.

Finding 3: Documentation and certification of election inspector attendance were not consistently completed across the selected polling locations and election dates:

Issue	# Exceptions	Sample Size	Percentage
Missing arrival time	24	1,036	2.32%
Missing departure time	67	1,036	6.47%
Election Inspector signature missing	15	1,036	1.45%
Chief Inspector certification missing	24	49	48.98%
EC Staff recorded times instead of CI	49	1,036	4.73%

Risk: Lack of completeness of time tracking forms completed by election day workers may increase the risk of inaccurate payroll payments.

Risk Rating: Low

Recommendation 3:

- Enhance training related to completeness of forms should be provided to Chief Inspectors, Election Inspectors and all Election Commission staff engaged in payroll related processes.
- Redesign payroll forms to clearly identify the role of each worker, including a mandatory Chief Inspector designation.
- Strengthen oversight and implement periodic supervisory review during election operations to ensure completeness and accuracy of attendance and payroll documentation.

Payroll Calculation Inconsistencies

Compensation of poll workers—including compensation for Election Day work, training attendance, and the incentive pay for bilingual election inspectors—is established in the City Salary Ordinance and in the “2024 Election worker(s) Pay & City Time Guide” issued by DER. This guide also states that stipends will be prorated if an employee does not work the full Election Day shift at Central Count or a polling location, with a full Election shift averaging 14.5 hours. Payment details are also published on the City’s website.

Finding 4: For Election Day workers, 292 inconsistencies in calculations (out of 1036 selected samples, from a population of 5,796 engaged workers) were detected, including:

- All Election Inspectors working AM or PM shifts were paid \$117.33 instead of the \$117.00 rate as referenced on MEC website.
- The Poll Chief software is programmed using an hourly prorated rate of \$14.6667, which is also used by auditors. However, in 33 cases, pay was calculated using a different prorated basis, resulting in discrepancies.
- Pay reductions for late arrivals or early departures were not consistently aligned with the Election Day Manual (2022–23), which requires pay to be reduced when inspectors arrive late or leave early.
- The DER 2024 Election Worker(s) Pay & City Time Guide states that a full Election shift averages 14.5 hours, but inconsistent application of this benchmark contributed to calculation variances.

For seasonal (pre/post) election support workers, hours were manually calculated by Election Commission staff and inconsistency was observed in worked hour calculations and application of un(paid) lunch time, resulting in pay disparities.

Risk: Lack of financial control over applied payment rates in the software and inconsistent manual time sheet processing may lead to improper payments made to Elections workers.

Risk Rating: Low

Recommendation 4: Payment rates applied in software should be updated in Poll Chief or the City Ordinance should be updated to reflect the correct data. Additionally, standard methods of time calculation (and consistent enforcement of break/lunch time recording) should be employed for all seasonal employees.

Election Commissioner Payments

The Salary Ordinance, Part III Sections B and D, details regulations related to reimbursement payments for Election Commissioners, specifically stipulating the reimbursement allowance permitted for Commissioner meeting attendance and frequency of reimbursement payments.

Finding 5:

- Two of the three Commissioners received a parking stipend in addition to their standard meeting reimbursement, resulting in payments not authorized by Salary Ordinance³.
- Two of the three Commissioners received multiple payments within the same calendar year (2024) for meeting attendance, which is not permitted by Salary Ordinance⁴.
- For all three Election Commissioners, the supporting invoices used to process meeting reimbursement payments were created, submitted and approved by Election Commission Executive Director, indicating a lack of segregation of duties and insufficient controls over the payment approval process.

Risk: Lack of segregation of duties and oversight may lead to unauthorized stipends, duplicate payments and increase of potential fraud.

Risk Rating: Low

Recommendation 5: Strengthen payment controls and segregation of duties by requiring preparation and approval by independent employees and implementing document review process.

Incomplete or Missing Residence Statement Forms

City ordinance details requirements for employee residency and the conditions for receiving Resident Incentive Pay. Additionally, the Residence Statement Form, which is to be completed by all City of Milwaukee employees

³ 2025 City of Milwaukee Salary Ordinance, Part III-b states, “a flat allowance of \$20 per meeting shall be provided for the reimbursement of members of...city boards... This flat allowance is intended as reimbursement for estimated average expenses, such as traveling, parking and other related expenses...”

⁴ 2025 City of Milwaukee Salary Ordinance Part III-d states “Reimbursement allowance shall be made once each year”

upon hiring, and within 72 hours of moving to a new residence, stipulates documentation completion requirements and required processing steps to be completed by department management and department payroll clerks.

Finding 6: Summary of Issues Identified (13 employee files reviewed – all Election Commission staff employed during audit scope period):

- 5 cases: Residency Statement Forms (RSFs) were missing or not completed per document requirements⁵.
- 1 case: Six RSFs were submitted by Executive Director; none fully completed.
- 5 forms: Appeared to have been created on the same date and:
 - Were not signed by employee or Payroll Clerk
 - Only one of the five forms was signed by the Department Manager (signature undated)
- 1 case: No documentation was provided to verify City residency during employment; however, the employee received Resident Incentive Pay⁶.

Risk: Lack of appropriate residency documentation and inconsistent processes may lead to improper Resident Incentive payments being made to City Employees.

Risk Rating: Medium

Recommendation 6: Election Commission should enforce completion of the Residence Statement Form for all employees, by all appropriate personnel, and conduct a periodic compliance review of the forms and information submitted to ensure appropriate disbursement of Resident Incentive Pay. Additionally, Internal Audit recommends comprehensive review of the Resident Incentive Pay program applicable to all City of Milwaukee employees be conducted by the Department of Employee Relations (DER) to evaluate documentation requirements, ownership of residency verification processes and related documents and the creation of detailed policies and procedures for Department management and other involved persons in processing Resident Incentive Pay⁷.

Reconciliation

Data reconciliation is crucial for maintaining data integrity and ensuring that all systems and databases reflect accurate and up-to-date information. It helps in identifying and rectifying discrepancies. By maintaining accurate and consistent data, organizations can avoid errors that could lead to financial losses, compliance issues, or operational inefficiencies. Reconciliations should be performed at regular intervals to check for errors or fraudulent activity.

⁵ The Residence Statement Form details completion requirements applicable to the employee, department payroll clerk and employee's manager (if moving into the city after position start).

⁶ City Ordinance CH5-02.2 (Residency Requirement – Definition) and City Ordinance CH5-02.3 (Dual Residence).

⁷ Internal Audit issued a memo to DER/J.Q.Carter regarding this recommendation.

Finding 7: The Election Commission does not perform periodic reconciliations between data entered into PollChief and the actual payroll data processed.

Risk: Failure to reconcile may result in financial discrepancies, inaccurate or improper payments and increased legal or compliance exposure.

Risk Rating: Medium

Recommendation 7: The Election Commission should implement a formal reconciliation process that includes regular documented comparisons between PollChief records and payroll data to ensure accuracy and completeness.



Bill Christianson, CPFO
Comptroller

Charles Roedel, CPA, CIA
Deputy Comptroller

Toni Biscobing
Special Deputy Comptroller

Richard Bare, CPA
Special Deputy Comptroller


December 15, 2025

Honorable Mayor Cavalier Johnson
The Members of the Common Council
City of Milwaukee

Dear Mayor and Council Members:

With this letter, the Office of the City Comptroller acknowledges receipt of the preceding report, which communicates the results of the Audit of Elections Commission Payroll. I have read the report and support its conclusions. Implementation of the recommendations stated will help improve City processes.

As the City Comptroller, I was not involved in any portion of the work conducted in connection with the audit. At all times, the Audit Division worked autonomously in order to maintain the integrity, objectivity, and independence of the audit, both in fact and in appearance.

Sincerely,

Bill Christianson, CPFO
Comptroller

**Commissioners:**

Terrell Martin, Chair
Patricia Ruiz-Cantu
Douglas Haag

Executive Director:

Paulina Gutiérrez

December 23, 2025

Adriana Molina
Audit Manager
City of Milwaukee Comptroller's Office
200 East Wells, Rm 402
Milwaukee, WI 53202

RE: Milwaukee Election Commission 2026 Payroll Audit Findings

Dear Ms. Molina:

The Milwaukee Election Commission (MEC) appreciates the audit team's comprehensive review of our payroll processes and procedures. MEC is grateful for the time and diligence your team invested in this endeavor, especially considering the unique nature of elections, the selected time period being one of unprecedented turnout, and the sheer volume of paperwork for processing over 2,300 election day workers and 100's of seasonal election workers in every election.

MEC is fully committed to strengthening payroll governance, documentation, internal controls and operational consistency. I will serve as your main point of contact in relation to our action plans. Most of the recommendations herein will be directly impacted by the citywide transition to Workday. Therefore, we will be aligning updates with the transition. Additionally, given the size of our department and the nature of our work, the timeline for action is dependent upon the election cycle. Implementation of changes to our internal operations can only occur on the off cycle, which happens during the odd year from May until December. As a result, action plan completion is not expected until Fall 2027.

Since the audit period, new leadership has taken deliberate and measurable steps to stabilize election operations, improve oversight, and implement and memorialize new and existing procedures. The

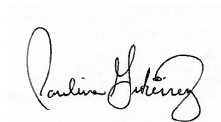
attached document provides MEC's formal responses to the seven recommendations, outlining MEC's current and future plans of action for each recommendation.

MEC is committed to implementing recommendations and acknowledges the importance of timely corrective action. However, these efforts must be viewed in light of significant resource constraints. Based on comparable jurisdiction size and operational scope, MEC is one of the smallest election administrators in the nation. Despite serving the largest city in a battleground state, MEC continues to operate under intense scrutiny and pressure that cannot be overstated. Escalating attacks on democracy and deepening political polarization has created a high-risk environment in which, during election cycles, all staff capacity must be focused exclusively on core election administration functions.

While the Mayor and the Council have recognized this changing environment and have invested in additional staff and resources, MEC still lags behind. As a result, existing staffing levels continue to strain full operational capacity, and payroll and human resources management will remain as an ongoing challenge.

Thank you for your time. Please do not hesitate to reach out if you have questions or need additional information.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Paulina Gutierrez", is placed within a light gray rectangular box.

Paulina Gutiérrez
Executive Director
City of Milwaukee Election Commission

Encl.

cc: Mayor's office

City of Milwaukee Election Commission

2026 Audit Response

Recommendation 1: Election Commission management should create policies and procedures for all aspects of Payroll administration.

A basic payroll manual exists; however, it had not been updated to reflect new procedures or technology. The creation of Standard Operating Procedure (SOP) manuals for all aspects of internal office management and election administration has been identified as a key priority, including payroll administration. However, MEC is entering a particularly demanding 2026-2027 election season, and the City of Milwaukee is implementing a new enterprise-wide payroll system in 2026. As a result, the completion of a comprehensive SOP for payroll will occur in late 2027. Regardless, MEC is working to establish practices and procedures that include supervisory reviews and the implementation of Workday to help mitigate risk and promote payroll accuracy.

Recommendation 2: Election Commission management should obtain approval of all utilized payroll payment rates and document the position titles utilized within the Policies and Procedures.

MEC acknowledges the need for clearer alignment between payroll practices and City ordinances. However, due to the unique nature of election administration, MEC utilizes a variety of operational roles on Election Day to support our various administrative functions necessary for staffing critical tasks. Those tasks can include signing poll workers in for the day, managing observers, serving as a team captain to help with more complex issues, providing technical support, troubleshooting machine issues, handling dropboxes, scanning incoming ballots, cleaning up, etc.

The use of these various roles is necessary for effective election administration. MEC identifies duties in its poll worker management system to assist with planning and coordination to ensure all aspects of election administration are covered. Throughout the day, duties can shift based on the need. For example, a machine operator at Central Count may take over table processing.

The Wisconsin Election Commission confirmed that across the state, despite the various duties required in election administration, those that work on Election Day are referred to as either Chief Inspector or Election Inspector as defined in State Statute (Wis. Stat. Chap. §7.36 and 7.37). The sheer magnitude of our work requires flexibility in duties while recognizing that the state identifies those that work in elections as either a Chief Inspector or Election Inspector. We do not agree that the various duties (roles or positions) that are completed on Election Day should be defined in ordinance outside of what is defined in State Statute. Every election is managed differently, and the election environment can be dynamic and dramatically change, requiring different strategies, staffing and resources (e.g., April 2025 Spring Election and the impact of outside influence). MEC will continue to expand the use of our poll worker management system to provide more clarity on Election Day duties and stipend payment procedures. For the reasons

outlined above, and most importantly to ensure compliance with state law, Election Day positions will remain the same as either Election Inspector or Chief Inspector.

For pre- and post-election work, MEC currently hires Temporary Office Assistants and Election Laborers. MEC hires 30 to over 100 seasonal staff depending on the type of election. Duties can include administering early voting, couriers to manage dropboxes, moving and storing election equipment, labeling envelopes, ensuring the chain of custody of ballots and voting equipment, reconciliation of records, set up and take down, and voter engagement events. For many years these temporary positions were identified as the Position Ordinance title: Temporary Office Assistant II and Election Laborer. Seasonal staff can work in various jobs during the pre/post-election cycle. It is extremely rare for a seasonal staff person to work only one job. Duties can change within the pay period and even the workday.

Even prior to the audit, MEC was undergoing a restructuring of its seasonal staffing model to align position duties with experience and training. Job descriptions, which did not exist for temporary positions, and pay rates are being finalized. As seasonal workers are cross-trained and take on more leadership roles, they have an opportunity to be promoted. MEC is working with the Department of Employee Relations (DER) on this restructure. MEC plans to present this work to the Common Council early 2026.

Additionally, MEC has already developed a guide on the types of duties for pre- and post-election work, as well as seasonal staffing work rules and hiring procedures to ensure consistent and fair hiring and management practices. Because our seasonal workers are not fulltime employees and not subject to civil service policies and procedures, they are not supported by DER. As a result, MEC is responsible for handling all human resource management for seasonal staff. Given the size of our department, this is extremely challenging. The seasonal staffing overhaul will provide more uniformity in HR management and hiring protocols. Once Workday is implemented, MEC will continue its discussions with DER on how best to approach seasonal staffing management.

Unique to the City of Milwaukee, the three-member bipartisan Board of Election Commissioners (BOEC) are appointed by the mayor to serve four-year terms, with a Chair elected by the BOEC. Their duties are paramount to free and fair elections. On Election Day, BOEC Commissioners conduct audits of polling locations throughout the day and participate in the formal download and transfer of election results from Central Count to the County. No other municipality in the State has a bipartisan board of election commissioners. The duties are so unique, MEC and its

BOEC is the only city entity that has its own seal outside of the Clerk's authority. Wis. Stat. Chp. §7.22(1) does authorize the Common Council to determine the salaries of the commissioners. While commissioners are listed in the City's Position Ordinance, compensation is not addressed in the Salary Ordinance.

Because they audit elections and handle election results, they fulfill the duty of a Chief Inspector and are compensated as Chief Inspectors on Election Day. While a traditional Chief Inspector audits and handles election results for an individual ward or polling location, the BOEC Commissioners handle it citywide. Referring back to the general practice across the state, and in compliance with State Statute, people that work on Election Day, are identified as either Election Inspectors or Chief Inspectors, and the BOEC Commissioners are treated no different. Until there is an ordinance change, MEC will continue this practice. Given the priorities of other areas identified in this audit, this recommendation will not be finalized until others are completed.

MEC is committed to reviewing payroll practices and engaging City stakeholders to ensure positions and pay rates are clearly documented and aligned with State Statute and City policies.

Recommendation 3:

- **Enhance training related to completeness of forms should be provided to Chief Inspectors, Election Inspectors and all Election Commission staff engaged in payroll related processes.**
- **Redesign payroll forms to clearly identify the role of each worker, including a mandatory Chief Inspector designation.**
- **Strengthen oversight and implement periodic supervisory review during election operations to ensure completeness and accuracy of attendance and payroll documentation.**

MEC agrees with this recommendation and recognizes that documentation deficiencies were identified during the audit period. Two of the three audited elections (November 2024 and April 2025) were among the busiest and operationally demanding elections administered by MEC, and while verification steps were followed, documentation was not consistent. All of the tracking for payroll at both polling locations and central count are handled completely with paper. Managing 180 polling locations and the largest central count in the state involving over 2,300 poll workers is a herculean task, especially considering we have only two and a half staff that are dedicated to Election Day payroll coordination and management. Even with the implementation of Workday, due to the unique nature of elections, payroll tracking for Election Day will continue to be on paper for the time being. MEC has discussed methods to enhance payroll tracking and

timesheets internally within our department. Unfortunately, however, the current vendor for MEC's poll worker management system quoted nearly \$10,000 for this customization that only included enhancements to Central Count.

MEC has already strengthened expectations for payroll documentation. Upcoming training for all poll workers and Chief Inspectors will explicitly emphasize the importance of complete and accurate time reporting, required signatures, and supervisory verification. Chief Inspectors will be clearly identified on all payroll forms, and management will reinforce that documentation accuracy is a critical operational requirement. Supervisory review and oversight will be strengthened to ensure compliance. This is underway and set to begin in January 2026.

MEC is currently reviewing ways to strengthen oversight despite the challenges of reviewing hundreds of physical payroll sheets and completing payroll for over 2,300 workers within a pay period. Given the sensitive nature of payroll and personnel records, a temporary staffing model for increasing audit and reconciliation capacity is not a realistic option. Until MEC can increase its number of permanent fulltime staff, it will not be possible to develop a sustainable model to conduct regular and thorough post-election reconciliation of payroll.

Recommendation 4: Payment rates applied in software should be updated in Poll Chief or the City Ordinance should be updated to reflect the correct data. Additionally, standard methods of time calculation (and consistent enforcement of break/lunch time recording) should be employed for all seasonal employees.

MEC does apply the payment rates identified by the City Ordinance. This includes:

- Election Inspector stipend of \$220
- Chief Inspector stipend of \$325
- \$15/hour for training for both Chief Inspector and Election Inspector
- An additional \$15 stipend for bilingual workers who have been verified to speak either Spanish or Hmong

A full day stipend is paid to workers that work the whole day which is scheduled from 6:00am to close. The end time can change every election. The Chief Inspector is ultimately responsible for ensuring that all post-election duties are completed and workers can be dismissed for the day.

When an Election Inspector is unable to work a full-shift, MEC offers two half day shifts: 6am to 2pm and 1pm to close. The half-day shift stipend is \$117.33. Poll workers that work outside of those shift hours or less than a full shift will receive a prorated stipend that is calculated using \$14.6667 per hour rate.

Unfortunately, when MEC adopted the new poll worker management system in 2023 the half day stipend was adjusted to \$117.33, however, none of the public facing documents reporting stipend amounts were updated to reflect this change. MEC is working on updating those documents in preparation for the 2026-2027 election season.

All of MEC's pay calculations are done manually for the thousands of poll workers and seasonal staff which leads to errors and inconsistencies. MEC has increased communication to supervisors about double-checking timecards and is currently researching tools that can automate/check calculations until Workday can be implemented. While the implementation of the Workday is expected to significantly improve standardization, calculation accuracy, and consistency for seasonal employees, election day poll worker time management and calculations will continue to be completed manually. MEC is working with the Workday team to develop a solution for election day poll worker time tracking and management. However, implementation will not occur until after the citywide rollout. In addition, MEC is uncertain when Workday will be ready to accept election day poll workers into the system so that calculations can occur automatically.

Recommendation 5: Strengthen payment controls and segregation of duties by requiring preparation and approval by independent employees and implementing document review process.

MEC agrees with this recommendation and has already taken corrective action. MEC is currently outlining new procedures for processing payments, etc. for BOEC Commissioners. The errors occurred during a period in which MEC operated without an administrative services coordinator and with only six full-time staff at the beginning of the audited period. This staffing shortage was further compounded by the absence of written procedures or formal guidelines governing BOEC payroll. Once procedures are formally documented and implemented, staff turnover should no longer have the level of impact observed during the audit timeframe. MEC is confident new procedures will reduce errors in billing and will create the safeguards recommended to process payment for BOEC Commissioners. While corrective action is underway, the final policy documents should be completed by fall 2027.

Recommendation 6: Election Commission should enforce completion of the Residence Statement Form for all employees, by all appropriate personnel, and conduct a periodic

compliance review of the forms and information submitted to ensure appropriate disbursement of Resident Incentive Pay. Additionally, Internal Audit recommends a review of the Resident Incentive Pay program applicable to all City of Milwaukee employees be conducted by the DER to evaluate documentation requirements, ownership of residency verification processes and related documents and the creation of detailed policies and procedures for Department management and other involved persons in processing Resident Incentive Pay.

MEC agrees with this recommendation and has already taken corrective action. A fulltime administrative services coordinator was hired in late 2024, however the review of administrative tasks could not occur until after the end of the 2024-2025 election season. Even before the completion of the audit, MEC instituted a complete overhaul of its records management policies, including a review of personnel records and completion of necessary forms. In addition, MEC has recently implemented a new policy that all seasonal workers for the 2026-2027 election cycle must complete a hiring packet to ensure records are up to date.

MEC confirmed that all employees working for MEC during and after the audit are being paid appropriately in relation to the residency incentive. The one employee identified during the audit, without a residency document on file, was confirmed to be a city resident and has been receiving the correct incentive pay. The missing form was subsequently completed and is currently on-file. MEC's current payroll coordinator is responsible for maintaining complete residency documentation. Management has implemented improved recordkeeping practices and will conduct periodic internal reviews to ensure residency incentives are applied accurately.

Recommendation 7: The Election Commission should implement a formal reconciliation process that includes regular documented comparisons between PollChief records and payroll data to ensure accuracy and completeness.

MEC recognizes the importance of a formal reconciliation process. However staffing limitations, state mandated election administration deadlines, and the implementation of Workday restrict the ability to implement a more robust reconciliation plan.

The City's planned implementation of the Workday payroll system is expected to significantly improve payroll processing, reduce manual variances, and enhance overall payroll accuracy. MEC acknowledges that increased staffing capacity would allow for enhanced reconciliation protocols. Notwithstanding this constraint, MEC is committed to continue to strengthen oversight within our existing resources.