

**Martin Matson**  
Comptroller

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Deputy Comptroller



**Office of the Comptroller**

**Toni Biscobing**  
Special Deputy Comptroller

**Rocklan Wruck, CPA**  
Special Deputy Comptroller

September 21, 2018

To the Honorable  
Common Council  
Of the City of Milwaukee

Re: Common Council File Number 180813 – establishing a Milwaukee Inspector General within the City Clerk's Office

Dear Council Members:

Common Council File Number 180813, establishes an inspector general position within the City Clerk's Office to "monitor and report on departmental administration and operations city-wide." I would like to propose an amendment to the file. Please let me explain.

Many cities in the United States have not only a position, but a department of inspector general. These may be limited in scope to reviewing a particular department or division within city, state or local government, or in using the city of Chicago as an example, is the internal audit and legal arm of city government. In all cases, an inspector general serves in an audit capacity to determine if appropriate controls are in place for the areas they hold purview over.

I agree a position of inspector general for the capacity that the position serves would be good for the City of Milwaukee. My recommendation is the position should be a part of the Internal Audit Division in the Comptroller's Office. Please consider the following:

In its current form, the file creates a second internal audit function for the city in the City Clerk's Office. The internal audit division of the Comptroller's Office already reports to the Council. Internal audit, currently, is yellow book compliant, which is the standard for government auditors. Please know that an inspector general working in the City Clerk's office is on their own. A recommendation may be made for an audit, but the Internal Audit Division will continue to function in an independent capacity. An inspector general in the city clerk's office would have no authority over the functions of the Internal Audit Division.

Current internal audit functions, being yellow book compliant, provide for checks and balances that the audit functions are objective in nature. Administratively, the audit function reports and resides in the Comptroller's Office, but the actual reporting is to the Council. Placing an inspector general position in the City Clerk's Office provides the potential for politically motivated audits. Please consider the long term implications of that. What happens in the future when we are no longer here?

What resources will the inspector general position within the City Clerk's Office have to conduct adequate investigations? No one person hired to this position will be an authority on all aspects of city business. Even the current Internal Audit Division hires outside entities to conduct audits where city staff lack expertise.

If the Council desires to have an inspector general, which on its face is a good thing to do, then I would recommend that the position be included as part of the Internal Audit Division of the City of Milwaukee to better coordinate audit functions, utilize existing resources, and provide the oversight the Council wishes to create.

Please consider amending the proposed resolution for the position to be a part of the Internal Audit Division of the City of Milwaukee, within the Comptroller's Office.

Sincerely,

A handwritten signature in black ink that reads "Martin Matson". The script is cursive and fluid, with the first and last names being clearly legible.

Martin Matson  
Comptroller

MM:mtm