



Audit of Milwaukee Election Commission Payroll

**City of Milwaukee
Internal Audit Division
February 04, 2026**



Agenda

- Milwaukee Election Commission Overview
- Scope & Objectives
- Procedures
- Conclusion
- Findings & Recommendations

Milwaukee Election Commission Overview

- 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 voter confidence in the democratic process.
- MEC maintains a voter registration database of approximately 309,000 registered voters, operates 180 polling locations, and centralized absentee processing known as Central Count, which are staffed by 2,300 election workers on average.
- The adopted budget for the MEC in 2024 was \$4,641,013 and the adopted budget for 2025 is \$3,239,392.

Audit Scope and Objectives

Audit Scope

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

Audit Objectives

- The objective of the audit is to assess the accuracy and timeliness of the MEC payroll payments from November 1, 2024, through April 30, 2025, in accordance with state statutes, as well as city ordinances and policies.

Audit Procedures

**Interviews &
walkthroughs**

**Review of Relevant
Documentation**

Testing of Controls

Audit Conclusion

The audit concluded that the controls in place over Milwaukee Election Commission Payroll processes were not adequately designed and were not operating effectively.

Audit Finding - 1: Policies and Procedures

Finding:

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

- Processing of payment data in Pollchief and reconciliation with HRMS.
- Onboarding of seasonal workers (including documenting position/rate acceptance)

Risk:

Lack of procedures creates a weak control environment.

Risk Rating: Medium

Recommendation:

Milwaukee Election Commission management should create comprehensive policies and procedures for all aspects of Payroll administration.

Audit Finding - 2: Payment Rates

Finding:

In sample files reviewed, Audit identified four informal position titles (Dropbox Courier, Tabulator, Troubleshooter, Table Assigner) utilized for payroll purposes, despite these titles not being approved City position titles. Audit could not obtain pay rates confirmation for these roles as they are not documented in the Position or Salary Ordinances. Additionally, the appointed Milwaukee Election Commissioners are documented in the Position Ordinance but no compensation rate is documented in the Salary Ordinance.

Risk:

Lack of evidence regarding the approval of utilized pay rates may lead to inaccurate application of pay rates during processing of the payroll payments.

Risk Rating: Low

Recommendation:

Milwaukee Election Commission should obtain approval of all utilized payroll pay rates.

Audit Finding - 3: Incomplete and Inaccurate Documentation of Election Inspector Attendance and Payroll Records

Findings:

- Documentation and certification of election inspector attendance were not consistently completed across the selected polling locations and election dates in time sheets:

Issue	# Exceptions	Sample Size	Percentage
Timesheet missing election inspector arrival time	24	1,036	2.32%
Timesheet missing election inspector departure time	67	1,036	6.47%
Timesheet missing election inspector signature	15	1,036	1.45%
Chief Inspector did not certify timesheet with signature	24	49	48.98%
Chief Inspector did not record time worked on timesheet; Election Commission added later	49	1,036	4.73%
Central Count - for all 220 seasonal employees, position was not identified on timesheet (i.e. Chief Inspector, Election Inspector)			

Audit Finding - 3: Incomplete and Inaccurate Documentation of Election Inspector Attendance and Payroll Records - Continued

Risk:

Increased risk of inaccurate payroll payments for election workers

Risk Rating: Medium

Recommendation:

- Enhance training related to completeness of forms should be provided to chief inspectors, election inspectors and other staff engaged in election process by Milwaukee Election commission.
- 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.

Audit Finding - 4: Payroll Calculation Inconsistencies

Findings:

For election day workers 292 inconsistencies in calculations (out of 1036 selected samples) 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 worked 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.

Audit Finding - 4: Payroll Calculation Inconsistencies - Continued

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:

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 lunch time recording) should be employed for all seasonal employees.

Audit Finding - 5: Election Commissioner Payments

Findings:

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

Audit Finding - 5: Election Commissioner Payments - Continued

Risk:

Lack of segregation of duties and oversight may lead to unauthorized stipends, duplicate payments and increased risk of potential fraud.

Risk Rating: Medium

Recommendation:

Strengthen payment controls and segregation of duties by requiring separate preparation and approval of invoices.

Audit Finding - 6: Incomplete or Missing Residence Statement Forms

Findings:

Summary of Issues Identified (13 employee files reviewed):

- 5 cases – RSFs were missing or not completed per policy requirements
- 1 case – Six RSFs submitted by Executive Director, none fully completed
 - 5 forms – Appeared to be created on the same day:
 - Not signed by employee or Payroll Clerk
 - Only one signed by Department Manager (undated)
- 1 case – No supporting documentation confirming City residency during employment; employee received Resident Incentive Pay

Audit Finding - 6: Incomplete or Missing Residence Statement Forms - Continued

Risk:

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

Risk Rating: Medium

Recommendation:

Milwaukee 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 be conducted by the Department of Employee Relations (DER) to establish and communicate comprehensive policy and procedures including documentation requirements and ownership of residency verification processes.

Audit Finding - 7: Lack of Reconciliation between PollChief and Payroll Records

Finding:

The Milwaukee Election Commission does not currently perform periodic reconciliation of data entered into PollChief and actual payroll data processed.

Risk:

Non-reconciliation of accounts can lead to financial discrepancies, inaccurate payments and potential legal exposure.

Risk Rating: Medium

Recommendation:

To mitigate these risks, Milwaukee Election Commission should implement reconciliation processes including regular checks of financial data processed between Pollchief and Payroll administration.

Thank You



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