

June 10, 2021

Objectives and Scope

In planning and performing our audit of the financial statements of the City of Milwaukee, Wisconsin, as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Milwaukee's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might exist. Our assessment was performed using a high-level and risk-based approach and is not intended to be an audit or review of the City of Milwaukee's information technology infrastructure.

This communication is intended solely for the information and use of the City of Milwaukee's management and is not intended to be, and should not be, used by anyone other than the specified party.

Recommendation

Reference No.	Control Area	Control Objective	Department	Finding	Recommendation
2020-01	User Access / Security	A periodic review of user access acts as a detective control in the event that the 'per user' processes are being inconsistently applied. This layered control approach mitigates the inherent risk that unauthorized access is obtained or retained by users, which may be exploited for unauthorized activity.	Treasurer	Department staff noted that a review of user access rights completed for Munis and iNovah during 2020, however, evidence or documentation of the control was not available.	We recommend that a review of access rights is completed at least annually, and documentation or evidence that the review occurred should be kept.