Oversight Done Right: Audit Committees

Representative Samantha Kerkman
Co-chairperson
Wisconsin Joint Legislative Audit Committee
Wisconsin Legislature
- 132 Members
- 99 Representatives (2-year terms)
- 33 Senators (4-year terms)

Joint Legislative Audit Committee
- 10 members
- 3 majority-party members from each house
- 2 minority-party members from each house
Legislative Audit Bureau

- Nonpartisan professional staff under the direction of the State Auditor.
- Conducts financial audits and performance evaluations.
- Conducts fraud investigations.
Oversight Done Right REQUIRES:

- Access
- Independence
- Action
Access to Records

- The state auditor shall have access to records, including those that are confidential by law.
Independence

- Nonpartisanship
- Confidentiality
- No legislator may interfere
# Unemployment Insurance

## Report 14-15

### Table 11

Overpayments of Unemployment Benefits Identified by DWD, by Reason
FY 2011-12 through FY 2013-14

<table>
<thead>
<tr>
<th>Reason</th>
<th>Number</th>
<th>Percentage of Total</th>
<th>Amount (in millions)</th>
<th>Percentage of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Fault (unintentional)</td>
<td>577,000</td>
<td>84.7%</td>
<td>$61.8</td>
<td>36.8%</td>
</tr>
<tr>
<td>Individual Fault (intentional)</td>
<td>64,700</td>
<td>9.5</td>
<td>86.3</td>
<td>51.4</td>
</tr>
<tr>
<td>No Fault</td>
<td>27,100</td>
<td>4.0</td>
<td>11.4</td>
<td>6.8</td>
</tr>
<tr>
<td>DWD Error</td>
<td>6,700</td>
<td>1.0</td>
<td>4.6</td>
<td>2.7</td>
</tr>
<tr>
<td>Multiple Party Errors</td>
<td>3,300</td>
<td>0.5</td>
<td>3.6</td>
<td>2.1</td>
</tr>
<tr>
<td>Other¹</td>
<td>2,600</td>
<td>0.4</td>
<td>0.2</td>
<td>0.1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>681,400</td>
<td>100.0%</td>
<td><strong>$167.9</strong></td>
<td>100.0%</td>
</tr>
</tbody>
</table>

¹ Includes overpayments made from a now-discontinued federal program funded by the American Recovery and Reinvestment Act of 2009.
Action

- Hold public hearings on audits
- Conduct follow-up on audits
- Write letters to agency officials asking for interim updates
- Connect audit findings to the budget process
Wisconsin FoodShare Report 12-3

Figure 1
States Where the Selected 152 Assistance Groups Spent Wisconsin-Issued FoodShare Benefits
FY 2010-11

- $0
- $1 through $999
- $1,000 through $2,999
- $2,000 through $9,999
- $10,000 through $99,999
- $100,000 or More

1 No spending occurred in Alaska, Hawaii, or U.S. territories not shown on map.
Oversight Done Right REQUIRES:

- Access to information
- Auditor independence
- Audit Committee action to ensure transparency and to follow up on audit recommendations
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