



Created 58 years ago, the Wisconsin Legislative Audit Bureau is a nonpartisan legislative service agency responsible for conducting financial audits and performance evaluations of state agencies and programs. The Bureau supports the Legislature in its oversight of Wisconsin government and its promotion of efficient and effective state operations by providing nonpartisan, independent, accurate, and timely audits and evaluations of public finances and the management of public programs. Bureau reports typically contain reviews of financial transactions, analyses of agency performance or public policy issues, conclusions regarding the causes of problems found, and recommendations for improvement.

Among the Legislative Audit Bureau’s authorized 86.8 full-time equivalent positions, the Performance Evaluation Division consists of approximately 18 staff, who are led by the Deputy State Auditor for Performance Evaluation. As shown in Attachment A, the Bureau’s staffing level and expenditures were fairly consistent throughout the award period. The Bureau rarely uses contract evaluators and from 2020 through 2023 all 33 evaluation reports issued were the result of work performed by Bureau staff.

The Levin Center at Wayne State University described the work of the Bureau in *Checks and Balances in Action: Legislative Oversight across the States*, as follows:

“Effective and efficient legislative oversight by the Wisconsin Legislature could not be achieved without the Legislative Audit Bureau (LAB), a key nonpartisan legislative service agency. The [Joint Legislative Audit Committee] is the primary channel through which oversight is done, and the Legislative Audit Bureau (LAB) is the primary tool it uses to investigate state agencies. These hearings demonstrate that legislators are actively engaged in oversight and using the non-partisan expertise of the LAB to address serious issues across the policy spectrum.”

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## BODY OF WORK (2020-2023)

The Legislature values the work of the Bureau to the extent that all of the 33 evaluations issued were conducted in response to legislative request or requirement. Of these 33 evaluations, 17 evaluations (52 percent) were conducted at the request of the Joint Legislative Audit Committee, and 16 evaluations (48 percent) were required by statute. Additional information about each of the evaluations is included in Attachment B. The subjects of these evaluations spanned the breadth of Wisconsin government activity.

From 2020 through 2023, which encompasses the pandemic, the State Auditor and Bureau staff made formal presentations to the Joint Legislative Audit Committee on 12 separate occasions relating to 19 of the 33 evaluations issued (58 percent).

<b>Governmental Activity</b>	<b>Number of Evaluation Reports</b>
State Operations	11
Economic Development	7
Education	4
Health and Human Services	4
Workforce Development	4
Natural Resources	2
Corrections	1
<b>Total</b>	<b>33</b>

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## *The Bureau Increases the Accessibility of Its Evaluation Work*

From 2020 through 2023 the Bureau continued its initiatives aimed at increasing the accessibility of its evaluation work. Since 2021, each report release has included a summary, which serves as an online navigation tool for readers to easily link to the specific location in the report where the finding is discussed. Each summary heading is expressed as a sentence that communicates one of the report's key points or "takeaways," which allows readers to quickly and easily understand the results of our evaluation work.

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Each summary is also available as a podcast with a video slideshow on the Bureau's website at [www.legis.wi.gov/lab](http://www.legis.wi.gov/lab) and on the Bureau's YouTube channel. To make our audit work more accessible to legislators and legislative staff, who increasingly interact with our work through a mobile-device, we also undertake additional efforts to produce mobile friendly versions of the summaries.

An email notification service is available by free subscription. The Bureau uses X, formerly known as Twitter, to communicate links to our reports and to connect followers to hearings conducted by the Joint Legislative Audit Committee. Three examples of the Bureau's reports and publications are included in Attachment C.

Beginning in fall 2021, we purposefully remediate our audit reports to make them accessible to electronic reading devices used by those with visual impairments. The Bureau trained its publications staff to remediate the reports in-house, which helps to achieve the Bureau's compliance with new standards announced in April 2024 by the U.S. Attorney General at the Department of Justice. These standards, which will apply to every state and local government website in the next two years, are intended to facilitate government compliance with section 508 of the Americans with Disabilities Act (ADA).

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## **IMPACT OF WORK (2020-2023)**

The Bureau's performance evaluations have positively affected state operations and policies by changing the way programs and services are provided, including by informing the Legislature's pandemic-related oversight responsibilities.

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### *Bureau Evaluations Change the Way State Programs and Services Are Provided*

#### **Information Technology Needs Assessment, Procurement, and Security (reports 20-10 and 20-11)**

We evaluated IT needs assessment and procurement at the University of Wisconsin (UW) System and state agencies, including for IT projects involving cloud computing services. We found that UW institutions and state agencies did not consistently comply with various statutes, policies, and best practices, and that oversight of large, high-risk IT projects needed to be improved. For example, we found that the Department of Administration (DOA) did not require state agencies to include all statutorily required information in their March 2019 IT strategic plans and did not ensure that an interagency committee conducted technical reviews of all large, high-risk IT projects.

We found that UW institutions and state agencies did not consistently comply with various statutes, policies, and best practices, and that oversight of large, high-risk IT projects needed to be improved.

We also found that UW institutions and state agencies did not consistently follow best practices for data security when completing projects involving cloud computing services provided by firms. In their responses, DOA indicated it had implemented changes to comply with statutory requirements for annual and statewide IT strategic planning, and UW System indicated it was improving planning and project development. Both responses to the Joint Legislative Audit Committee were submitted on January 15, 2021, and are included in Attachment D.

### **Community Corrections Program (report 23-5)**

We evaluated the Department of Correction's (DOC's) administration of the program through which DOC is statutorily responsible for supervising individuals convicted of crimes and residing in the community. In recent years, DOC had implemented an evidence-based response to violations project, including by developing a framework for determining consequences to impose on individuals who violated laws, court-ordered rules, or program rules while under community supervision. Our report made 27 recommendations that are intended to improve DOC's administration of the community corrections program in four areas:

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- We found that 25,687 initial risk and needs assessments (35.8 percent) were not completed in a timely manner for individuals who began supervision from January 2019 through December 2021 (report 23-5, pp. 23-27). In June 2023, DOC indicated it had updated its policies and planned to create quarterly reports so that managers could monitor progress completing the initial assessments and take any corrective action (DOC's letter, p. 1).
- We found that DOC did not centrally track all program services, even if courts had ordered individuals to complete them, and that DOC had evaluated the effectiveness of only a small number of services (report 23-5, pp. 33-34 and 47-49). In June 2023, DOC indicated it had begun to modify a data system to collect information about program services and had initiated a multi-year study to evaluate the effectiveness of services (DOC's letter, pp. 2-3).
- We found that DOC did not comprehensively comply with a statutory requirement for it to review the consequences it imposed on individuals in order to assess differences among consequences and evaluate the effectiveness of consequences (report 23-5, pp. 74-75). In June 2023, DOC indicated it had developed a multi-year plan to comply with this statutory requirement and will use the plan's results to improve its use of consequences (DOC's letter, p. 5).
- We found considerable programmatic differences among DOC's eight regions, including in the proportion of initial assessments not completed in a timely manner and the proportion of individuals who received program services. We also found considerable programmatic differences among the races and ages of individuals under community supervision, including in the proportion of program services that were paid for or provided by DOC and that were completed successfully (report 23-5, pp. 93-96). In June 2023, DOC indicated it will take multiple actions to examine programmatic differences, including by developing quarterly reports that will be provided to managers and developing a multi-year plan to address differences and ensure individuals are supervised appropriately (DOC's letter, pp. 6-7).

DOC's June 30, 2023 response, which indicated DOC had either implemented or was in the process of implementing each of the 27 recommendations, is included in Attachment D.

## *Bureau Evaluations Inform the Legislature's Pandemic-Related Oversight Responsibilities*

In total, the Bureau made 88 recommendations in its series of 13 pandemic-related oversight reports. Early in the public health emergency, and in response to the pandemic, the Legislature passed 2019 Wisconsin Act 185, which required the Bureau to use risk-based criteria to review selected programs affected by the Act and selected expenditures made with funds authorized by the Act. Act 185 required the Bureau to report its findings to the Legislature at least quarterly.

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By April 2021, we completed 6 reports under the provisions of Act 185. Of the 4 such reports completed during 2020, 3 reports evaluated ongoing challenges faced by the State's unemployment insurance program during the public health emergency, including:

- *Overpayment of Certain Unemployment Insurance Benefits* (report 20-5);
- *Unemployment Insurance Call Centers* (report 20-13); and
- *Processing Certain Unemployment Insurance Claims* (report 20-28).

We found that from March 15, 2020, through June 30, 2020, 38.3 million of the 41.1 million total telephone calls (93.3 percent) to the call centers were blocked or received busy signals and, therefore, did not reach the call centers (report 20-13).

We also found that as of October 10, 2020, the Department of Workforce Development (DWD) had paid 493,504 of the 662,731 individuals (74.5 percent) who had filed initial claims for regular program benefits since March 15, 2020. We determined DWD paid 53.2 percent of these claims in two calendar weeks or less, but took more than five weeks to pay 24.7 percent of them. Based on our statistically significant random sample of 268 individuals who filed initial claims for regular program benefits between March 15, 2020, through April 11, 2020, but had not been paid them as of June 20, 2020, we found DWD was responsible for 11.0 of the 13.0 weeks it took, on average, to resolve the initial claims of 250 of these 268 individuals (report 20-28).

On December 16, 2020, the Joint Legislative Audit Committee held a hearing to discuss this body of work related to the Unemployment Insurance program. At this hearing, legislators engaged the leadership of DWD on efforts to improve timeliness of benefit payments. The DWD Secretary's formal follow-up to the Committee in January 2021 stated:

"The Department used the analysis in Report 20-28 to help inform our continued actions to make more timely benefit determinations. We are happy to report that on December 30, 2020, DWD reached a workload comparable to seasonal pre-pandemic levels and had either resolved or assigned out to an adjudicator all issues that were more than 21 days old, effectively clearing the UI backlog."

**The DWD's Secretary's formal follow-up to the Joint Legislative Audit Committee in January 2021 stated "The Department used the analysis in Report 20-28 to help inform our continued actions to make more timely benefit determinations."**

The DWD Secretary's response is dated January 15, 2021, and is included in Attachment E.

To continue pandemic-related oversight activities, in February 2022 the Joint Legislative Audit Committee directed the Bureau to evaluate the supplemental federal funding the State received related to the pandemic and to report on the administration and outcomes resulting from these expenditures. A scope memorandum dated January 28, 2022, is included in Attachment E. This work resulted in the following seven reports completed in 2022 and 2023:

- *Emergency Rental Assistance and Emergency Solutions Grant Programs* (report 22-3);
- *Certain Broadband Expansion Grant Programs* (report 22-11);
- *We're All In and Wisconsin Tomorrow Programs* (report 22-21);

- *Decisions About the Use of Supplemental Federal Funding* (report 22-23);
- *University of Wisconsin System* (report 22-25);
- *Administration of Certain Supplemental Federal Funding* (report 23-6); and
- *Wisconsin Economic Development Corporation* (report 23-11).

The Pandemic Response Accountability Committee (PRAC) highlighted the findings of report 22-3 in its semiannual report to Congress (April 1, 2022 – September 30, 2022) by stating:

“State oversight offices have also found risks related to self-certification within pandemic programs. The Wisconsin State Auditor found that the controls of their state’s Emergency Rental Assistance program, funded by the Department of the Treasury (Treasury), did not comply with Treasury’s guidance that required documentation to verify eligibility. Instead, Wisconsin’s Rental Assistance Program allowed individuals to provide a rental attestation form, signed by an individual and a landlord, and an income attestation form in place of Treasury’s required documentation to prove eligibility. In a random sample of 40 individuals who received benefits, 29 provided signed rental attestation forms but not housing documentation, and 8 individuals did not provide a signed rental attestation form or housing documentation at all, which may indicate the applications were not compliant with federal or state guidance” (Attachment F).

**The Pandemic Response Accountability Committee (PRAC) highlighted the findings of report 22-3 in its semiannual report to Congress.**

## **FURTHERING THE FIELD OF LEGISLATIVE EVALUATION (2020-2023)**

The Bureau has actively participated as a member in NLPES through webinar participation and by sharing evaluation information with others in the field through responses to inquiries. In addition, the Bureau has been recognized in each year of the evaluation period with impact awards for the following evaluations:

- 2020 *Wisconsin Economic Development Corporation* (report 19-6);
- 2021 *Unemployment Insurance Call Centers* (report 20-13);
- 2022 *Elections Administration* (report 21-19); and
- 2023 *Certain Broadband Expansion Grant Programs* (report 22-11).

The Bureau has provided training for staff from other evaluation offices through contributions as panelists at Professional Development Seminars (PDS) held in-person, including the 2019 PDS where the Deputy State Auditor and one team leader served as panelists. At the 2023 PDS held in Santa Fe, New Mexico, three team leaders served as panelists for “Evaluating Crime and Public Safety,” “Working in the Field in the Digital Era,” and “How to Amplify Your Work.” The Deputy State Auditor served as a panelist for “Monitoring and Evaluating Pandemic Spending.”

The Deputy State Auditor agreed to serve on a team to conduct a peer review of Utah’s Office of the Legislative Auditor General in 2020. However, this peer review was canceled due to the public health emergency. In addition, the State Auditor served as a judge for the NLPES Outstanding Achievement Award in 2021. In each year of the award period, the State Auditor and Deputy State Auditor served as members of the Performance Audit Committee of the National State Auditors Association (NSAA).

The Bureau also engages in outreach to raise public awareness and understanding of its performance evaluation work. In each year of the award period, the State Auditor and a performance evaluator annually taught in the program evaluation class at the Robert La Follette School of Public Affairs at the University of Wisconsin-Madison. Finally, the State Auditor also presented to the National Association of Legislative Information Technology conference in 2022 on using data and IT resources in performance evaluation reports.