

Chapter NR 8

MINIMUM ACCOUNTING STANDARDS AND PROCEDURES FOR LICENSE TRANSACTIONS

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NR 8.03 Forms

NR 8.01 County clerk, duties. (1) The county clerk in administering department license transactions shall:

(a) Keep separate accounts payable record for each type of license assigned by the department to the county clerk, showing dates, quantities, index numbers, debits, credits and balances.

(b) Keep separate accounts receivable record for each type of license assigned by the county clerk to each deputy agent, showing dates, quantities, index numbers, debits, credits and balances.

(c) Keep numerical index record for each type of license assigned by the department to the county clerk.

(d) Prepare a monthly report by the 20th of each month of the number of licenses issued by the county clerk and his deputy agents during the preceding month.

(e) Deposit all license sales collections on behalf of the department of natural resources, pursuant to section 29.09 (7m) (a) Wis. Stats., in a bank checking account entitled '----- County, ----- County Clerk, DNR License Account'. The county clerk shall be the sole authorized check signer for the account and he shall act as agent of the county for his actions under this paragraph and section 29.09, Wis. Stats.

(f) Remit deposits to the department by the 20th of each month together with a copy of the report of the number of licenses issued by the county clerk and his deputy agents during the preceding month.

(g) Issue a receipt to and from each deputy agent for all licenses assigned and returned.

(h) Issue a receipt for license remittances by deputy agents.

(i) Keep department license transaction records and reports current at all times.

(j) Secure remittance from a deputy agent for previously assigned licenses prior to any additional assignment of licenses to such deputy agent.

(k) Make available for examination and audit all records, reports and other accounting information relating to department license transactions in the county clerk's office and in the office of the county clerk's deputy agents.

History: Cr. Register, October, 1971, No. 190, eff. 11-1-71.

NR 8.02 Denial of license on credit. Any county clerk who fails to comply with the above minimum standards for accounting records and procedures will be denied department licenses on a credit basis. Such county clerk may secure department licenses only on the payment of cash in advance.

History: Cr. Register, October, 1971, No. 190, eff. 11-1-71.

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NR 8.03 Forms. All required license transaction accounting records shall be maintained on forms approved by the department.

History: Cr. Register, October, 1971. No. 190, eff. 11-1-71.

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