

## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

## 2011 Wisconsin Act 62 [2011 Senate Bill 259]

## Office of County Comptroller

2011 Wisconsin Act 62 creates the elected office of County Comptroller in counties with a population of 750,000 or more. The office of County Comptroller will be elected at the spring election for a four-year term. The Act provides that the office will first be filled in April 2012.

Act 62 enumerates duties and responsibilities for the County Comptroller. These duties and responsibilities include:

- Serving as chief financial officer for the county and overseeing all county debt.
- Appointing a deputy comptroller.
- Providing a monthly written report to the county board and county executive regarding outstanding contracts, county funds, and claims, and providing an annual statement of receipts and disbursements for the preceding fiscal year and an estimate of receipts and disbursements for the coming fiscal year.
- Countersigning all contracts with the county after determining that the county has, or will have, the necessary funds to pay the liability incurred under the contract.
- Examining the County Treasurer's accounts on a monthly basis and reporting to the county executive and board as to their correctness.
- Providing fiscal analyses as requested by the county executive or board and fiscal notes on all proposed legislation.
- Preparing on an annual basis a written five-year financial condition forecast for the county.

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <a href="http://www.legis.state.wi.us/">http://www.legis.state.wi.us/</a>.

- Performing all audit functions related to county government and any additional duties as imposed by the board.
- Administering and overseeing all shared services contracts.

The Act also specifies eligibility requirements for the office of County Comptroller. To hold the office of County Comptroller, a person must be a certified public accountant or have a master's or doctorate degree in accounting or finance from a regionally accredited, nonprofit, post-secondary educational institution.

The Act further provides that the County Corporation Counsel in counties with a population of 750,000 or more must review and countersign all contracts to verify the contracts comply with all statutes, rules, ordinances, and the county's ethics policy.

Finally, the Act requires the Milwaukee County Executive, upon enactment of the 2012 fiscal year budget for Milwaukee County, to certify to the Secretary of Administration the amount of total appropriations for the functions of the Milwaukee County Treasurer and County Comptroller derived from property tax revenues, sales tax revenues, and fees paid to either office. The Act further specifies that Milwaukee County may not exceed the certified amount in paying for the functions of County Treasurer and County Comptroller during Milwaukee County's 2012 fiscal year.

Effective date: November 15, 2011

Prepared by: Katie Bender-Olson, Staff Attorney

November 14, 2011

KBO:wu