



ENGROSSED 2011 SENATE BILL 259

November 2, 2011 - Printed by direction of SENATE CHIEF CLERK.

1 **AN ACT** *to renumber* 8.11 (2); *to amend* 5.58 (2) and (3), 5.60 (1) (title) and (ag),
2 59.20 (3) (a), 59.47 (1) and 59.85 (2) (d) 2. (intro.); and *to create* 8.10 (3) (cs),
3 8.11 (2) (a), 59.20 (2) (am), 59.21 (1) (j), 59.255 and 59.42 (2) (b) 5. of the statutes;
4 **relating to:** creating the office of county comptroller for Milwaukee County.

Analysis by the Legislative Reference Bureau

Engrossment information:

The text of Engrossed 2011 Senate Bill 259, as passed by the senate on November 2, 2011, consists of the following documents adopted in the senate on November 2, 2011: the bill as affected by Senate Amendment 1, Senate Amendment 2, Senate Amendment 3, Senate Amendment 4, and Senate Amendment 5. The text also includes the October 26, 2011, and November 2, 2011, chief clerk's corrections to the bill. In engrossing, SECTION 1 was renumbered SECTION 1m, SECTION 1d in Senate Amendment 1 was renumbered SECTION 1e, and SECTION 7m in Senate Amendment 3 was renumbered SECTION 7e, and those sections were relocated to correct the order of the sections.

Content of Engrossed 2011 Senate Bill 259:

This bill creates the elective office of comptroller in any county with a population of at least 750,000 (currently only Milwaukee County). The comptroller is to be chosen every four years in the spring election, beginning in 2012. An individual must be a licensed or certified public accountant, or must have a master's degree or doctorate degree in accounting or finance, to hold the office of comptroller.

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Many of the duties and responsibilities of a comptroller as created in this bill are similar to the duties and responsibilities of a city comptroller as specified in current law.

Under the bill, the comptroller is the chief financial officer of the county, the administrator of the county's financial affairs, and the person who oversees all of the county's debt. The comptroller is required to provide the county board and executive with a fiscal note for all proposed legislation and to report, on a regular basis, on the condition of the county's funds, and claims that are payable. He or she must also prepare and distribute an annual certified statement about the receipts and disbursements from each county fund in the preceding fiscal year. Also on an annual basis, the comptroller must prepare and distribute to the board and the executive a five-year financial condition forecast for the county.

At least monthly, the comptroller must examine the county treasurer's accounts. The comptroller is required to perform all audit functions related to county government and, upon request, provide the board or executive with a fiscal analysis on any matter affecting the county. Generally under the bill, the comptroller is required to countersign all contracts with the county, and no contract is valid until it is countersigned.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1c.** 5.58 (2) and (3) of the statutes are amended to read:

2 5.58 (2) STATE SUPERINTENDENT OF PUBLIC INSTRUCTION; JUDICIARY; COUNTY
3 EXECUTIVE; COUNTY COMPTROLLER; AND COUNTY SUPERVISORS. There shall be one
4 separate ballot for state superintendent, judicial officers, county executive under s.
5 59.17, and county supervisor, except as authorized in s. 5.655. In counties having a
6 population of 750,000 or more, the ballot shall also include the office of comptroller
7 and in counties having a population of 500,000 or more, the ballot also shall also
8 include those offices under s. 8.11 (2) (b) and (2m). The arrangement of names of
9 candidates for state superintendent, justice, court of appeals judge, and circuit court
10 judge shall be determined by the board in the manner specified in s. 5.60 (1) (b).
11 Arrangement of the names of candidates for county executive, county comptroller,

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1 and county supervisor shall be determined by the county clerk or by the executive
2 director of the county board of election commissioners in the manner specified in s.
3 5.60 (1) (b).

4 **(3) NAMES ON SPRING BALLOT.** Only 2 candidates for state superintendent, for
5 any judicial office, for any elected seat on a metropolitan sewerage commission or
6 town sanitary district commission, in counties having a population of 750,000 or
7 more, only 2 candidates for the office of comptroller, in counties having a population
8 of 500,000 or more only 2 candidates for member of the board of supervisors within
9 each district, in counties having a population of less than 500,000 only 2 candidates
10 for each member of the county board of supervisors from each district or numbered
11 seat or only 4 candidates for each 2 members of the county board of supervisors from
12 each district whenever 2 supervisors are elected to unnumbered seats from the same
13 district, in 1st class cities only 2 candidates for any at-large seat and only 2
14 candidates from any election district to be elected to the board of school directors, in
15 school districts electing school board members to numbered seats, or pursuant to an
16 apportionment plan or district representation plan, only 2 school board candidates
17 for each numbered seat or within each district, and twice as many candidates as are
18 to be elected members of other school boards or other elective officers receiving the
19 highest number of votes at the primary shall be nominees for the office at the spring
20 election. Only their names shall appear on the official spring ballot.

21 **SECTION 1d.** 5.60 (1) (title) and (ag) of the statutes are amended to read:

22 5.60 **(1)** (title) STATE SUPERINTENDENT; JUDICIARY; COUNTY EXECUTIVE; COUNTY
23 COMPTROLLER; AND COUNTY SUPERVISORS.

24 (ag) There shall be one separate ballot for state superintendent, judicial
25 officers, county executive, county comptroller in counties having a population of

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1 750,000 or more, and county supervisor, except as authorized in s. 5.655. For county
2 supervisor, the ballot shall be prepared in accordance with ss. 5.58 (2) and 59.10 (3).
3 Arrangement of the names of candidates for county executive, county comptroller,
4 county supervisor, and municipal judge, if the judge is elected under s. 755.01 (4),
5 shall be determined by the county clerk or the executive director of the county board
6 of election commissioners determining ballot arrangement under s. 5.58 (1c), in the
7 manner prescribed in par. (b).

8 **SECTION 1e.** 8.10 (3) (cs) of the statutes is created to read:

9 8.10 (3) (cs) For comptrollers in counties with a population of at least 750,000,
10 not less than 500 nor more than 1,000 electors.

11 **SECTION 1g.** 8.11 (2) of the statutes is renumbered 8.11 (2) (b).

12 **SECTION 1h.** 8.11 (2) (a) of the statutes is created to read:

13 8.11 (2) (a) A primary shall be held in counties having a population of 750,000
14 or more whenever there are more than twice the number of candidates to be elected
15 to the office of comptroller.

16 **SECTION 1m.** 59.20 (2) (am) of the statutes is created to read:

17 59.20 (2) (am) Beginning in 2012 and quadrennially thereafter, a comptroller
18 shall be chosen at the spring election by the electors of each county having a
19 population of 750,000 or more for the term of 4 years. The regular term of office of
20 each comptroller shall commence on the 3rd Tuesday in April next succeeding his or
21 her election and shall continue 4 years and until his or her successor qualifies.

22 **SECTION 2.** 59.20 (3) (a) of the statutes is amended to read:

23 59.20 (3) (a) Every sheriff, clerk of the circuit court, register of deeds, treasurer,
24 comptroller, register of probate, clerk and county surveyor shall keep his or her office
25 at the county seat in the offices provided by the county or by special provision of law;

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1 or if there is none, then at such place as the board directs. The board may also require
2 any elective or appointive county official to keep his or her office at the county seat
3 in an office to be provided by the county. All such officers shall keep their offices open
4 during the usual business hours of any day except Sunday, as the board directs. With
5 proper care, the officers shall open to the examination of any person all books and
6 papers required to be kept in his or her office and permit any person so examining
7 to take notes and copies of such books, records, papers or minutes therefrom except
8 as authorized in par. (c) and ss. 19.36 (10) to (12) and 19.59 (3) (d) or under ch. 69.

9 **SECTION 3.** 59.21 (1) (j) of the statutes is created to read:

10 59.21 (1) (j) Comptroller, not less than \$5,000 nor more than \$20,000 with not
11 less than 3 sureties.

12 **SECTION 4.** 59.255 of the statutes is created to read:

13 **59.255 Comptroller. (1) ELIGIBILITY.** (a) No person may hold the office of
14 comptroller unless he or she is either a certified public accountant, licensed or
15 certified under ch. 442, or has a master's degree or a doctorate degree in accounting
16 or finance from a regionally accredited, nonprofit, post-secondary educational
17 institution.

18 (b) No person holding the office of sheriff, undersheriff, circuit judge, district
19 attorney, clerk of the circuit court, clerk, or member of the board shall be eligible to
20 hold the office of comptroller or deputy comptroller.

21 (c) This section applies only to a county with a population of 750,000 or more.

22 **(2) DUTIES AND RESPONSIBILITIES.** (a) The comptroller is the chief financial
23 officer of the county, and the administrator of the county's financial affairs. The
24 comptroller shall oversee all of the county's debt.

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1 (b) The comptroller shall appoint one deputy to aid the comptroller, under the
2 comptroller's direction, in the discharge of the duties of the office of comptroller. A
3 deputy appointed under this paragraph may be removed only for just cause. The
4 appointment shall be in writing and shall be filed and recorded in the comptroller's
5 office. Such deputy, in the absence of the comptroller from the comptroller's office
6 or in case of a vacancy in said office or any disability of the comptroller to perform
7 the duties of the office of comptroller, unless another is appointed therefor as
8 provided in par. (c), shall perform all of the duties of the office of comptroller until
9 such vacancy is filled or such disability is removed. The person so appointed shall
10 take and file the official oath. The person shall file his or her appointment with the
11 clerk. The board may, at its annual meeting or at any special meeting, provide a
12 salary for the deputy.

13 (c) If any comptroller is incapable of discharging the duties of the office of
14 comptroller, the county executive shall appoint a person, subject to confirmation by
15 the board, comptroller who shall serve until such disability is removed. A person so
16 appointed or appointed to fill a vacancy in the office of comptroller, upon giving an
17 official bond with like sureties as are required of such comptroller, shall perform all
18 the duties of such office, and thereupon the powers and duties of any deputy
19 performing the duties of the last comptroller shall cease.

20 (d) Each month, at the board's first meeting, the comptroller shall report to the
21 board and the county executive, in writing, the condition of the county's outstanding
22 contracts and of each of the county's funds and the claims payable from the funds.
23 The comptroller shall also file with the the county executive and the board each year
24 on or before October 1 a certified and detailed statement of the receipts and
25 disbursements on account of each fund of the county during the preceding fiscal year,

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1 specifying the source of each receipt and the object of each disbursement, and also
2 an estimate of the receipts and disbursements for the current fiscal year.

3 (e) The comptroller shall countersign all contracts with the county if he or she
4 determines that the county has, or will have, the necessary funds to pay the liability
5 that the county may incur under the contract. No contract is valid until so
6 countersigned.

7 (f) At least monthly the comptroller shall examine the treasurer's accounts as
8 reported and as kept, and shall report to the county executive and board as to their
9 correctness and as to any violation by the treasurer of the treasurer's duty in the
10 manner of keeping accounts or disbursing moneys.

11 (g) Whenever requested to do so by the county executive or board, the
12 comptroller shall provide an independent fiscal analysis of any matter affecting the
13 county, and shall provide the county executive and board with a fiscal note for all
14 proposed legislation.

15 (h) Annually, the comptroller shall prepare a written 5-year financial condition
16 forecast for the county, which shall be distributed to the county executive and the
17 board.

18 (i) The comptroller shall perform all audit functions related to county
19 government. The comptroller shall also have the duties and all the powers and
20 responsibilities conferred upon the clerk as auditor under s. 59.47 (1), and shall
21 perform any additional duties and shall have any additional powers as are imposed
22 and conferred upon him or her from time to time by resolution adopted by the board.
23 Audit functions under this paragraph shall be performed in accordance with
24 governmental auditing standards issued by the comptroller general of the United
25 States and generally accepted auditing standards.

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1 (j) The comptroller shall administer and oversee all shared services contracts.

2 (k) The comptroller may in writing, filed in the office of the clerk, appoint a
3 deputy who shall act under the comptroller's direction and in the comptroller's
4 absence or disability, or in case of a vacancy shall perform the comptroller's duties.
5 The deputy shall receive such compensation as the board provides. The acts of a
6 deputy shall be covered by official bond as the board directs.

7 **SECTION 5.** 59.42 (2) (b) 5. of the statutes is created to read:

8 59.42 (2) (b) 5. Review and countersign all contracts to verify that the contracts
9 comply with all statutes, rules, ordinances, and the county's ethics policy. This
10 subdivision applies only in a county with a population of 750,000 or more.

11 **SECTION 6.** 59.47 (1) of the statutes is amended to read:

12 59.47 (1) In every county, except as provided in s. 59.255 (2) (i), the clerk shall
13 act as auditor, unless a separate office of county auditor is created as provided in sub.
14 (2), and, when directed by resolution of the board, shall examine the books and
15 accounts of any county officer, board, commission, committee, trustees or other
16 officer or employee entrusted with the receipt, custody or expenditure of money, or
17 by or on whose certificate any funds appropriated by the board are authorized to be
18 expended, whether compensated for services by fees or by salary, and all original bills
19 and vouchers on which moneys have been paid out and all receipts of moneys
20 received by them. The clerk shall have free access to such books, accounts, bills,
21 vouchers and receipts as often as may be necessary to perform the duties required
22 under this subsection and he or she shall report in writing the results of the
23 examinations to the board.

24 **SECTION 7e.** 59.85 (2) (d) 2. (intro.) of the statutes is amended to read:

