

No. 603, S.]

[Published July 4, 1951.]

**CHAPTER 407.**

AN ACT to repeal 66.042 (6); to amend 40.10 (2) (a), 60.49 (1) and 66.042 (1), (2) and (4) and to create 34.105 of the statutes, relating to disbursement and withdrawal of public funds.

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

SECTION 1. 34.105 of the statutes is created to read:

34.105 WITHDRAWAL OF PUBLIC FUNDS. Withdrawal or disbursement of public moneys from a public depository shall be made in the manner provided by section 66.042 in the case of counties, cities, villages, towns and school districts. This section shall not affect the provisions of section 67.10 (2).

SECTION 2. 40.10 (2) (a) of the statutes is amended to read:

40.10 (2) (a) He shall apply for, and receive, and if necessary sue for all money appropriated to or collected for the district, and disburse the same, *in the manner provided by section 66.042* on the order of the clerk, countersigned by the director \* \* \*.

SECTION 3. 60.49 (1) of the statutes is amended to read:

60.49 (1) To receive and take charge of all moneys belonging to the town, or which are required by law to be paid into the town treasury, and to pay out the same \* \* \* *only in the manner provided by section 66.042.*

SECTION 4. 66.042 (1), (2) and (4) of the statutes are amended to read:

66.042 (1) *Except as otherwise provided in subsections (2) and (3), in every county except counties having a population of 500,000, city \* \* \*, village, town and school district all disbursements from the treasury shall be made by the \* \* \* treasurer thereof upon the written order of the county, city \* \* \*, village, town or school clerk after proper vouchers have been filed in the office of the clerk; and in all cases where the statutes provide for payment by the treasurer without an order of the clerk, it shall hereafter be the duty of the clerk to draw and deliver to the treasurer an order therefor before or at the time when such payment is required to be made by the treasurer. The provisions of this section shall apply to all special and general provisions of the statutes relative to the disbursement of money from the county, city \* \* \*, village, town or school district treasury except section 67.10 (2). Notwithstanding any other provision of law, a county having a population of 500,000 may by ordinance adopt any other method of allowing vouchers, disbursing funds, reconciling outstanding county orders, reconciling bank accounts, examining county orders, and accounting therefor consistent with accepted accounting and auditing practices, provided that such ordinance shall prior to its adoption be submitted to the state department of audit, which department shall submit its recommendations with respect thereto to the county board of supervisors.*

(2) Except in cities of the first class and counties having a population of 300,000 or more, \* \* \* disbursements from the county, city, village, town or school treasury shall be by order check. No such order check shall be released to the payee, nor shall such be valid, unless signed by the clerk and treasurer \* \* \*. Unless otherwise directed by ordinance adopted by the governing body, *certified copy of which shall be filed with the public depository or depositories concerned, the chairman of the county board, mayor \* \* \*, village president, town chairman or director of the school district, as the case may be, shall countersign all \* \* \* order checks. The governing body may also by ordinance authorize additional signatures. In lieu of the personal signatures of the clerk and treasurer \* \* \* and such other signature as may be required, there may be affixed on such order check the facsimile signatures of such persons adopted*

by them and approved by the governing body *concerned* \* \* \* but the use of such facsimile signature shall not relieve any \* \* \* *such* official from any liability to which he is otherwise subject, including the unauthorized use thereof. Any *public* depository shall be fully warranted and protected in making payment on any check bearing such facsimile notwithstanding that the same may have been placed thereon without the authority of the designated persons.

(4) Whenever any \* \* \* board \* \* \*, commission *or committee of any county, city, village, town or school district* is vested by statute with exclusive control and management of a fund, including the audit and approval of payments therefrom, independently of the governing body, such payments shall be made by \* \* \* *order checks* issued by the *county, city* \* \* \*, *village, town or school* clerk upon the filing with him of certified bills, vouchers or schedules signed by the proper officers of such board \* \* \*, commission *or committee*, giving the name of the claimant or payee, and the amount and nature of each payment.

SECTION 5. 66.042 (6) of the statutes is repealed.

Approved June 26, 1951.

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