

1977 Assembly Bill 851

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CHAPTER 265, Laws of 1977

AN ACT to amend 59.72 of the statutes, relating to county auditor positions.

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

SECTION 1. 59.72 of the statutes is amended to read:

59.72 County auditors; powers; duties. (1) ~~In counties having a population of less than 300,000, according to the last preceding state or U.S. census, every county~~ the county clerk shall act as auditor, unless an a separate office of county auditor is appointed created as provided in sub. (2), and, when directed by resolution of the county board, shall examine the books and accounts of any county officer, board, commission, committee, trustees or other officer or employe entrusted with the receipt, custody, or expenditure of money, or by or on whose certificate any funds appropriated by the county board are authorized to be expended, whether compensated for services by fees or by salary, and the books and accounts of municipal justices, and all original bills and vouchers on which moneys have been paid out and all receipts of moneys received by them. He or she shall have free access to such books, accounts, bills, vouchers and receipts as often as may be necessary to perform the duties required under this subsection and he or she shall report in writing the results of such examinations to the county board.

(2) ~~The county board of any county having less than three hundred thousand population, according to the last preceding United States or state census, may appoint and by resolution may create a separate office of county auditor and may fix the compensation of a county such auditor. A person so appointed~~ The auditor shall perform the duties and have all the powers conferred upon the county clerk as auditor by ~~subsection~~ sub. (1), and shall perform such additional duties and shall have such additional powers as are imposed and conferred upon him or her from time to time by resolution adopted by the board.

(3) ~~In counties having a population of 300,000 or more, according to the last preceding state or United States census, the chairman of the county board~~ If a county auditor's office is created under sub. (1), the chairman of the county board shall appoint a person known to be skilled in matters of public finance and accounting to act as county auditor. Such appointment shall be made ~~pursuant to~~ under ss. 63.01 to 63.17 ~~of the statutes~~ and shall be subject to confirmation by the county board. The auditor shall direct the keeping of all of the accounts of such county, in all of its offices, departments and institutions, and

shall keep such books of account as may be necessary to properly perform the duties of his or her office. His or her salary and the amount of his or her official bond shall be fixed by the county board. He or she shall perform all duties pertaining to his or her office, and shall have all of the powers and perform all the duties specified and enumerated in sub. (1) and shall perform such other duties as may be imposed by the county board.

(4) ~~In counties included within sub. (3), the~~ The county board by resolution may authorize a county auditor ~~may appointed~~ under sub. (3) to appoint a deputy auditor pursuant to under ss. 63.01 to 63.17 to aid him or her in the discharge of the duties of his or her office, and who, in the absence or disability of the county auditor, or in case of a vacancy in said office, shall perform all the duties of the office of county auditor until such vacancy is filled, or disability is removed. Such deputy shall execute and file an official bond in the same amount as that given by the county auditor.
