



# STATE OF WISCONSIN

# Assembly Journal

## One-Hundredth Regular Session

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THURSDAY, August 25, 2011

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The Chief Clerk makes the following entries under the above date:

Done in the City of Madison, this  
18th day of August, 2011.

*JUDGE GERALD C. NICHOL*  
Designee of the Chairperson  
Government Accountability Board

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### INTRODUCTION AND REFERENCE OF PROPOSALS

Read first time and referred:

#### **Assembly Bill 224**

Relating to: authorizing school boards and libraries to transfer a gift or grant to certain charitable organizations.

By Representatives Kaufert, Hintz, Thiesfeldt, Brooks, Petrowski, Molepske Jr, A. Ott, Strachota, Mursau and Ringhand; cosponsored by Senators Schultz, Taylor, Wanggaard and Lassa.

To committee on **Education**.

#### **Assembly Bill 225**

Relating to: federalizing the treatment of capital losses.

By Representatives J. Ott, Ziegelbauer, Spanbauer, Jacque and LeMahieu; cosponsored by Senators Kedzie, Galloway, Grothman, Schultz and Lasee.

To committee on **Jobs, Economy and Small Business**.

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### STATEMENT OF CANVASS FOR REPRESENTATIVE TO THE ASSEMBLY SPECIAL ELECTION – AUGUST 9, 2011

I, Gerald C. Nichol, designee of the Chairperson of the Government Accountability Board, certify that the attached tabular statement, as compiled from the certified returns made to the Government Accountability Board by the Dane County Clerk, contain a correct abstract of the total number of votes given for the election of a candidate for Representative to the Assembly, at a Special Election held in the several election districts in said counties on the Ninth day of August, 2011.

I DO, THEREFORE, DETERMINE AND CERTIFY that the following candidate, having received the greatest number of votes, is duly elected Representative to the Assembly:

District  
**48th District**

Elected  
**Chris Taylor**

Patrick Fuller  
Assembly Chief Clerk

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### CERTIFICATE OF ELECTION

I, Kevin J. Kennedy, Director and General Counsel of the Government Accountability Board of the State of Wisconsin, certify that

*Chris Taylor*

was elected to the office of

### REPRESENTATIVE TO THE ASSEMBLY

from the Forty-eighth Assembly District of the State of Wisconsin, for the unexpired term of two years, commencing on January 3, 2011, and ending January 7, 2013, to fill the vacancy created by the resignation of Joe Parisi, as shown on the official canvass of the votes cast at the Special Election held on August 9, 2011.

Done in the City of Madison, this  
18th day of August, 2011.

Sincerely,  
*KEVIN J. KENNEDY*  
Director and General Counsel  
Government Accountability Board

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### OATH OF OFFICE

On Friday, August 19, Court of Appeals District IV Judge Gary E. Sherman of Dane County administered the oath of office to Chris Taylor of the Forty-eighth Assembly District in a ceremony held at the offices of the Court of Appeals.

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### COMMUNICATIONS

August 24, 2011

17 West Main Street, Suite 401  
Madison, WI 53703

Joint Legislative Council  
Director

Dear Chief Clerk Fuller:

I would like to inform you that I will be resigning my position as the State Representative for the 95th Assembly District at the end of the day on Friday, August 26, 2011.

I will be sworn in as the State Senator for the 32nd Senate District on Saturday, August 27, 2011.

Please do not hesitate to contact me personally if you have any questions or require additional information.

Sincerely,  
*JENNIFER K. SHILLING*  
State Representative  
95th Assembly District

August 25, 2011

Patrick Fuller  
Assembly Chief Clerk  
17 West Main Street, Suite 401  
Madison, WI 53703

Dear Chief Clerk Fuller:

Please add my name as a co-sponsor of Senate Bill 18, relating to requiring political subdivisions to pay health insurance premiums for survivors of a law enforcement officer who dies, or has died, in the line of duty.

Sincerely,  
*JESSICA KING*  
State Senator  
18th Senate District

August 23, 2011

Patrick Fuller  
Assembly Chief Clerk  
17 West Main Street, Suite 401  
Madison, WI 53703

Dear Patrick:

I am pleased to transmit to you the following reports to the 2011 Legislature on legislation introduced by the Joint Legislative Council:

RL 2011-12 Special Committee on Review of the managed Forest Land Program

I would appreciate your including this letter in the Journal for the information of the membership. Additional copies of these reports are available at the Legislative Council Staff offices, One East Main, Suite 401, or from our web page at <http://www.legis.state.wi.us/lc>.

Sincerely,  
*TERRY C. ANDERSON*

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## AGENCY REPORTS

State of Wisconsin  
Legislative Audit Bureau  
Madison

August 25, 2011

To the Honorable, the Assembly:

The Legislative Audit Bureau is required by s. 13.94 (1)(dc), Wis. Stats., to contract for the performance of an actuarial audit of the Wisconsin Retirement System (WRS) at least once every five years. After a formal request-for-proposal process, a contract was awarded to the Segal Company for an independent audit of the actuarial valuation as of December 31, 2009. The services provided under this contract primarily focused on verification and analysis of actuarial assumptions and valuation methods used for the WRS by the Department of Employee Trust Funds (ETF) and its consulting actuary, Gabriel, Roeder, Smith and Company.

Enclosed is the actuary's audit report along with responses from ETF and its consulting actuary. The findings, conclusions, and recommendations in the report are those of Segal. Audit Bureau staff managed the audit contract but were not involved in the fieldwork, analysis, or writing of the audit report.

Segal concludes that the stated methods and assumptions used in the 2009 actuarial valuation were reasonable and properly employed in determining the costs of the WRS and notes that the five-year smoothing mechanism used for the WRS is reasonable and meets actuarial standards. Segal also offers several recommendations to improve the consulting actuary's annual actuarial valuations, including working with ETF to improve the presentation of asset information, expanding the description of the actuarial cost method, and applying an assumption related to optional forms of payment elected by some members who retire after a certain age.

Segal's actuarial audit does not evaluate various changes to the WRS that were implemented after December 31, 2009, including changes enacted as part of [2011 Wisconsin Acts 10 and 32](#). Changes to actuarial economic assumptions for the WRS that the ETF Board approved in March 2011, including a reduction of the investment return assumption from 7.8 percent to 7.2 percent, likewise occurred outside of the valuation period covered by Segal's audit and therefore were not evaluated.

We acknowledge the professional manner in which Segal staff performed this independent actuarial audit and appreciate the cooperation provided by staff of ETF and its consulting actuary.

Sincerely,  
*JOE CHRISMAN*  
Interim State Auditor