AN ACT to amend 59.20 (3) (a) and 59.47 (1); and to create 59.20 (2) (am), 59.21 (1) (j), 59.255 and 59.42 (2) (b) 5. of the statutes; relating to: creating the office of county comptroller for Milwaukee County.

Analysis by the Legislative Reference Bureau

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. 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
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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:

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

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

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

59.20 (3) (a) Every sheriff, clerk of the circuit court, register of deeds, treasurer, comptroller, register of probate, clerk and county surveyor shall keep his or her office at the county seat in the offices provided by the county or by special provision of law; or if there is none, then at such place as the board directs. The board may also require any elective or appointive county official to keep his or her office at the county seat in an office to be provided by the county. All such officers shall keep their offices open during the usual business hours of any day except Sunday, as the board directs. With proper care, the officers shall open to the examination of any person all books and papers required to be kept in his or her office and permit any person so examining to take notes and copies of such books, records, papers or minutes therefrom except as authorized in par. (c) and ss. 19.36 (10) to (12) and 19.59 (3) (d) or under ch. 69.

SECTION 3. 59.21 (1) (j) of the statutes is created to read:
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59.21 (1) (j) Comptroller, not less than $5,000 nor more than $20,000 with not less than 3 sureties.

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

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

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

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

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

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

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

(d) Each month, at the board's first meeting, the comptroller shall report to the
board and the county executive, in writing, the condition of the county's outstanding
contracts and of each of the county's funds and the claims payable from the funds.
The comptroller shall also file with the the county executive and the board each year
on or before October 1 a certified and detailed statement of the receipts and
disbursements on account of each fund of the county during the preceding fiscal year,
specifying the source of each receipt and the object of each disbursement, and also
an estimate of the receipts and disbursements for the current fiscal year.

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

(f) At least monthly the comptroller shall examine the treasurer’s accounts as
reported and as kept, and shall report to the county executive and board as to their
correctness and as to any violation by the treasurer of the treasurer’s duty in the
manner of keeping accounts or disbursing moneys.
(g) Whenever requested to do so by the county executive or board, the comptroller shall provide an independent fiscal analysis of any matter affecting the county, and shall provide the county executive and board with a fiscal note for all proposed legislation.

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

(i) The comptroller shall perform all audit functions related to county government. The comptroller shall also have the duties and all the powers and responsibilities conferred upon the clerk as auditor under s. 59.47 (1), and shall perform any additional duties and shall have any additional powers as are imposed and conferred upon him or her from time to time by resolution adopted by the board.

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

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

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

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

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

59.47 (1) In every county, except as provided in s. 59.255 (2) (i), the clerk shall act as auditor, unless a separate office of county auditor is created as provided in sub.
(2), and, when directed by resolution of the board, shall examine the books and accounts of any county officer, board, commission, committee, trustees or other officer or employee entrusted with the receipt, custody or expenditure of money, or by or on whose certificate any funds appropriated by the board are authorized to be expended, whether compensated for services by fees or by salary, and all original bills and vouchers on which moneys have been paid out and all receipts of moneys received by them. The clerk 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 the examinations to the board.

(END)