

No. 141, S.]

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### CHAPTER 341

AN ACT to amend 34.01 (7); and to repeal and recreate 34.105 and 66.042 of the statutes, relating to withdrawal and disbursement of public funds.

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

SECTION 1. 34.01 (7) of the statutes is amended to read:

34.01 (7) "Treasurer" shall mean any duly elected, appointed or acting official of the state or of any county, city, village, town, drainage district, power district, school district, sewer district, or of any commission, committee, board or *any officer or employe* of any governmental subdivision of the state, or the clerk of any court in this state, whose duties require that he receive and account for public moneys.

SECTION 2. 34.105 of the statutes is repealed and recreated to read:

34.105 WITHDRAWAL OF PUBLIC FUNDS. (1) Withdrawal or disbursement by a treasurer of any county, city, village, town or school district of moneys deposited in a public depository shall be made as provided by s. 66.042 (1) to (5). "Treasurer" as used herein means only the elected, appointed or acting official treasurer of a county, city, village, town or school district and does not include all of the other persons within the definition of that term in s. 34.01 (7). This section shall not affect the provisions of s. 67.10 (2).

(2) Withdrawal or disbursement of moneys deposited in a public depository by treasurers as defined in s. 34.01 (7), except those mentioned in sub. (1) of 34.105 shall be as provided in s. 66.042. (6).

SECTION 3. 66.042 of the statutes is repealed and recreated to read:

66.042 DISBURSEMENT FROM LOCAL TREASURY. (1) Except as otherwise provided in subs. (2), (3), (4) and (5), in every county, 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 s. 67.10 (2).

(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.

(3) Except in cities of the first class and counties having a population of 500,000 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.

(5) In cities of the first class, municipal disbursements of public moneys shall be by order, check or order check. Checks shall be signed by the treasurer and countersigned by the comptroller. Orders shall be signed by the mayor and clerk and countersigned by the comptroller, as provided in the charter of such city. Disbursements of school moneys shall be in the manner provided by s. 38.16 (2). Disbursements of vocational school moneys shall be in the manner provided by s. 41.16 (5), except that such orders or checks shall be signed by a person authorized by the board of vocational and adult education and countersigned by the city comptroller.

(6) Withdrawal or disbursement of moneys deposited in a public depository as defined in s. 34.01 (2) by a treasurer as defined in s. 34.01 (7), other than the elected, appointed or acting official treasurer of a county, city, village, town or school district, shall be by check signed by the person or persons designated by written authorization of the governing board as defined in s. 34.01 (4). Any such authorization shall conform to any specific statutory provision covering the disbursement of such funds. Any public depository shall be fully warranted and protected in making payment in accordance with the latest authorization on file therewith.

(7) No order shall be issued by the city or village clerk in excess of funds available or appropriated for the purposes for which such order is drawn, unless authorized by a resolution adopted by the affirmative vote of a majority of all members of the governing body of such city or village.

Approved June 25, 1953.