



State of Wisconsin
2011 - 2012 LEGISLATURE



LRBs0232/1
MES:kjf:rs

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2011 ASSEMBLY BILL 329**

October 25, 2011 – Offered by Representatives ZEPNICK and KOYENGA.

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

Analysis by the Legislative Reference Bureau

This substitute amendment 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 substitute amendment are similar to the duties and responsibilities of a city comptroller as specified in current law.

Under the substitute amendment, 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 government and, upon request, provide the board or executive with a fiscal analysis on any matter affecting the county. Generally under the substitute amendment, the comptroller is required to countersign all contracts with the county, and no contract is valid until it is countersigned.

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

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

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

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

8 59.20 (3) (a) Every sheriff, clerk of the circuit court, register of deeds, treasurer,
9 comptroller, register of probate, clerk and county surveyor shall keep his or her office
10 at the county seat in the offices provided by the county or by special provision of law;
11 or if there is none, then at such place as the board directs. The board may also require
12 any elective or appointive county official to keep his or her office at the county seat
13 in an office to be provided by the county. All such officers shall keep their offices open
14 during the usual business hours of any day except Sunday, as the board directs. With
15 proper care, the officers shall open to the examination of any person all books and
16 papers required to be kept in his or her office and permit any person so examining
17 to take notes and copies of such books, records, papers or minutes therefrom except
18 as authorized in par. (c) and ss. 19.36 (10) to (12) and 19.59 (3) (d) or under ch. 69.

19 **SECTION 3.** 59.21 (1) (j) of the statutes is created to read:

1 59.21 (1) (j) Comptroller, not less than \$5,000 nor more than \$20,000 with not
2 less than 3 sureties.

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

4 **59.255 COMPTROLLER. (1) ELIGIBILITY.** (a) No person may hold the office of
5 comptroller unless he or she is either a certified public accountant, licensed or
6 certified under ch. 442, or has a master's degree or a doctorate degree in accounting
7 or finance from a regionally accredited, nonprofit, post-secondary educational
8 institution.

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

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

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

16 (b) The comptroller shall appoint one deputy to aid the comptroller, under the
17 comptroller's direction, in the discharge of the duties of the office of comptroller. A
18 deputy appointed under this paragraph may be removed only for just cause. The
19 appointment shall be in writing and shall be filed and recorded in the comptroller's
20 office. Such deputy, in the absence of the comptroller from the comptroller's office
21 or in case of a vacancy in said office or any disability of the comptroller to perform
22 the duties of the office of comptroller, unless another is appointed therefor as
23 provided in par. (c), shall perform all of the duties of the office of comptroller until
24 such vacancy is filled or such disability is removed. The person so appointed shall
25 take and file the official oath. The person shall file his or her appointment with the

1 clerk. The board may, at its annual meeting or at any special meeting, provide a
2 salary for the deputy.

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

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

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

22 (f) At least monthly the comptroller shall examine the treasurer's accounts as
23 reported and as kept, and shall report to the county executive and board as to their
24 correctness and as to any violation by the treasurer of the treasurer's duty in the
25 manner of keeping accounts or disbursing moneys.

1 (g) Whenever requested to do so by the county executive or board, the
2 comptroller shall provide an independent fiscal analysis of any matter affecting the
3 county, and shall provide the county executive and board with a fiscal note for all
4 proposed legislation.

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

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

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

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

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

20 59.42 (2) (b) 5. Review and countersign all contracts to verify that the contracts
21 comply with all statutes, rules, ordinances, and the county's ethics policy. This
22 subdivision applies only in a county with a population of 750,000 or more.

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

24 59.47 (1) In every county, except as provided in s. 59.255 (2) (i), the clerk shall
25 act as auditor, unless a separate office of county auditor is created as provided in sub.

1 (2), and, when directed by resolution of the board, shall examine the books and
2 accounts of any county officer, board, commission, committee, trustees or other
3 officer or employee entrusted with the receipt, custody or expenditure of money, or
4 by or on whose certificate any funds appropriated by the board are authorized to be
5 expended, whether compensated for services by fees or by salary, and all original bills
6 and vouchers on which moneys have been paid out and all receipts of moneys
7 received by them. The clerk shall have free access to such books, accounts, bills,
8 vouchers and receipts as often as may be necessary to perform the duties required
9 under this subsection and he or she shall report in writing the results of the
10 examinations to the board.

11 (END)