



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2017 Wisconsin Act 355**  
[2017 Assembly Bill 618]

**Audit Responsibilities of the  
Legislative Audit Bureau**

2017 Wisconsin Act 355 makes the following changes to the Legislative Audit Bureau's (LAB) audit responsibilities. Under prior law, LAB was required to perform audits of: (1) the Read to Lead Development Fund every year; (2) the Local Government Property Insurance Fund every three years; and (3) the Milwaukee County Mental Health Board and mental health functions, programs, and services in Milwaukee County every two years.

Under the Act, LAB is no longer required to audit the Read to Lead Development Fund. With regard to the Local Government Property Insurance Fund, which was sunset in the 2017-19 Biennial Budget Act, LAB is directed to perform one final audit after the fund ceases operations and any money remaining in the fund has been distributed. Finally, the Act eliminates the requirement that LAB audit the Milwaukee County Mental Health Board and mental health functions, programs, and services in Milwaukee County every two years, and instead requires that such an audit be performed at the state auditor's discretion or as the Joint Legislative Audit Committee directs.

*Effective date:* April 18, 2018

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.