

clerk of such county or counties, proceed to put such road in reasonable condition for travel and keep an accurate account of the expense thereof. Such expense when audited and allowed by the county board, shall be prorated and charged to such county or counties whose duty it is to keep such road in reasonable condition for travel. Such county or counties may then charge such expense to the town or towns whose duty it is to keep such highway in repair and add it to the next county tax, apportion it thereto and collect it therewith.

SECTION 2. This act shall take effect upon passage and publication.

Approved August 16, 1929.

No. 779, A.]

[Published August 19, 1929.

## CHAPTER 402.

AN ACT to create section 221.091 of the statutes, relating to annual surveys of the accounts and condition of banks.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. A new section is added to the statutes to be numbered and to read: 221.091 In lieu of the requirements of section 221.09, the board of directors may at its first meeting in any year provide by resolution to omit the examination each six months by the committee appointed by the board, and substitute therefor one survey and audit of the bank by an auditor approved by the commissioner of banking, who shall prescribe the scope of such survey and audit. At such meeting of the board the secretary shall be instructed to at once notify the commissioner of banking of the action of the board and such survey shall be made within the calendar year following such notice. A complete report of each such survey shall be furnished to the commissioner of banking. There shall be attached thereto a certification signed by each member of the board of directors of such bank that he has read such report and survey, and is familiar with the condition of the bank disclosed by such survey.

SECTION 2. This act shall take effect upon passage and publication.

Approved August 16, 1929.