

be and stand continued to the next succeeding term and shall be heard and disposed of at such time as the judge may decide.

SECTION 6. This act shall not be deemed to affect the tenure of present officers of the municipal court of Brown county.

Approved June 19, 1947.

No. 552, S.]

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CHAPTER 300.

AN ACT to repeal 20.09 (3) and 73.03 (14) and (19); to create 15.22 (10) and 20.723 (2) and (3); and to amend 20.723 (1), 66.90 (17) (a) 13 and 73.03 (5) of the statutes, transferring without change the municipal auditing and reporting functions and certain appropriations made therefor from the state department of taxation to the department of state audit.

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

SECTION 1. 15.22 (10) of the statutes is created to read:

15.22 (10) MUNICIPAL AUDITING AND REPORTING.

The state auditor in the discharge of municipal auditing and reporting functions shall have the following duties and powers:

(a) To collect annually from all town, city, village, county and other public officers information as to the collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful in the work of the department of state audit, in such form and upon such blanks as the state auditor shall prescribe; and it shall be the duty of all public officers so called upon to fill out properly and return promptly to the department of state audit all blanks so transmitted. To examine all town, village, city and county records for such purposes as are deemed needful by the department. To publish annually the information collected, with such compilations, analyses or recommendations as may be deemed needful.

(b) In his discretion to inspect and examine or cause an inspection and examination of the records of any town, city, village or county officer whenever such officer shall have failed or neglected to return properly the information as required by paragraph (a) within the time set by the department of state

audit. Upon the completion of such inspection and examination the department of state audit shall transmit to the clerk of the town, city, village or county a statement of the expenses incurred by the department of state audit to secure the necessary information. Duplicates of such statements shall be filed in the office of the secretary of state and state treasurer. Within 60 days after the receipt of the above statement, the same shall be audited, as other claims of towns, cities, villages and counties are audited, and shall be paid into the state treasury, in default of which the same shall become a special charge against such town, city, village or county and be included in the next apportionment or certification of state taxes and charges, and collected with interest at the rate of 10 per cent per annum from the date such statements were certified by the department of state audit, as other special charges are certified and collected.

(c) The officers responsible for the furnishing of information collected pursuant to this subsection shall be jointly and severally liable for any loss the town, city, village or county may suffer through their delinquency; and no payment shall be made them for salary, or on any other accounts, until the cost of such inspection and examination as provided in paragraph (b) shall have been paid into the town, city, village or county treasury.

(d) To inquire into the system of accounting of public funds in use in towns, villages, cities and counties; to devise, prescribe and at the request of any town, village, city, county, school district or board of education, to install a system of accounts which shall be as nearly uniform as practicable; provided, that when so installed the system shall be retained by the town, village, city, county, school district or board of education; and to audit the books of the town, village, city, county, school district or board of education upon the request of the town or village board, city council, county board, school district or board of education, or upon his own motion. Nothing herein shall be construed to be exclusive and prevent a local governing body from employing an auditor of its own choice duly licensed under chapter 135.

(e) To establish a scale of charges for the installations of systems of accounts and for audits, when such installation or audit is requested by a town, village, city, county, school district

or board of education. Upon the completion of such work the department of state audit shall transmit to the clerk of the town, village, city, county, school district or board of education, a statement of such charges. Duplicates of such statements shall be filed in the offices of the secretary of state and state treasurer. Within 60 days after the receipts of the above statement of charges, the same shall be audited as other claims against towns, villages, cities, counties, school districts and boards of education are audited, and shall be paid into the state treasury, in default of which the same shall become a special charge against such town, village, city, county, school district or board of education, and be included in the next apportionment or certification of state taxes and charges, and collected, with interest at the rate of 10 per cent per annum from the date such charges were certified by the department, as other special charges are certified and collected.

(f) To assist local units of government to install improved budgetary methods and upon request to transmit proposed basic budget forms to each local unit of government.

(g) To devise a system of cost accounting as nearly uniform as possible for all county highway departments. The cost thereof not to exceed \$2,000 shall be paid from the appropriation made by section 20.49 (9) upon certification of the department of state audit to the state highway commission.

(h) To inquire into the system of accounting of funds in use in districts organized under the provisions of chapter 89; to devise and prescribe a system of accounts for such districts which shall be as nearly uniform as practicable, and to audit the books of any such district.

(i) The municipal auditing functions of the state department of audit shall be performed in such a manner as to make auditing services under paragraph (d) available to local units of government as quickly as possible.

SECTION 2. 20.723 (1) of the statutes (created by Chapter 9, Laws of 1947) is amended to read:

20.723 * * * DEPARTMENT OF STATE AUDIT. There is appropriated from the general fund to the department of state audit:

(1) Annually beginning July 1, 1947, \$70,000 for the execution of * * * its functions * * *

SECTION 3. 20.723 (2) of the statutes is created to read:

20.723 (2) On July 1, 1947, \$8,000 and annually beginning July 1, 1948, \$8,500 for the execution of municipal reporting functions under section 15.22 (10).

SECTION 4. 20.09 (3) of the statutes is repealed and recreated to read:

20.723 (3) On July 1, 1947, as a revolving fund, the entire balance on that date in the revolving fund provided for by section 20.09 (3), statutes of 1945, and from time to time sums equal to the charges accruing to the state under the provisions of section 15.22 (10), for the execution of functions prescribed by said subsection.

SECTION 5. 66.90 (17) (a) 13 of the statutes is amended to read:

66.90 (17) (a) 13. Have the accounts of this fund audited at least annually by a certified public accountant or by the * * * *department of state audit.*

SECTION 6. 73.03 (5) of the statutes is amended to read:

73.03 (5) To collect annually from all town, city, village, county and other public officers information as to the assessment of property, * * * and such other information as may be needful in the work of the department, in such form and upon such blanks as the department shall prescribe; and it shall be the duty of all public officers so called upon to fill out properly and return promptly to the department all blanks so transmitted. To examine all town, village, city and county records for such purposes as are deemed needful by the department. To publish annually the information collected, with such compilations, analyses or recommendations as may be deemed needful.

SECTION 7. 73.03 (14) of the statutes is repealed.

SECTION 8. 73.03 (19) of the statutes is repealed.

SECTION 9. (1) The personnel in the department of taxation whose principal duties relate to municipal auditing and reporting functions transferred by this act may be selected in whole or in part by the state auditor, such personnel to have the same classification, status and salary as before transfer, or the state auditor may select personnel in whole or in part from eligible civil service lists. The determination and selection of such personnel shall be made within 6 months after the effective date of this act; but if the state auditor certifies to the bureau of

personnel that because of the existing labor conditions he is unable to select necessary and qualified personnel, including replacement of any transferred personnel, an additional period not exceeding 6 months shall be allowed with the approval of the bureau of personnel for such determination and selection.

(2) All records, equipment and property maintained or used in the department of taxation in connection with municipal auditing and reporting functions transferred by this act are transferred to the department of state audit concurrently with the transfer of functions.

(3) Office space and vault space heretofore used by the department of taxation in connection with municipal auditing and reporting functions transferred by this act are assigned to the department of state audit.

(4) Whenever in the statutes the words "municipal accounting division of the state department of taxation" appear, there shall be substituted the words "department of state audit", and the revisor of statutes is directed to make such substitutions.

SECTION 10. This act shall take effect July 1, 1947.

Approved June 19, 1947.

No. 24, A.]

[Published June 21, 1947.

CHAPTER 301.

AN ACT to amend 59.04 (4) of the statutes, relating to self-government of county boards of supervisors.

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

59.04 (4) of the statutes is amended to read:

59.04 (4) Every county board shall sit with open doors, and all persons conducting themselves in an orderly manner may attend. If any member of the board absents himself from any meeting of the board without good cause or without being first excused by the board, the chairman is authorized to issue a warrant requiring the sheriff or some constable of the county forthwith to arrest such member and bring him before the board. The expenses of such arrest shall be deducted from the pay of such member unless otherwise directed by the board.