

No. 644, S.]

[Published August 12, 1949.]

**CHAPTER 633.**

AN ACT to repeal 15.22 (10) (g) and (h) and to amend 15.22 (10) (a), (b), (c), (d) and (e) of the statutes, relating to municipal auditing and reporting.

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

SECTION 1. 15.22 (10) (a), (b), (c), (d) and (e) of the statutes are amended to read:

15.22 (10) (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, \* \* \* county *and other public* 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, \* \* \* county *or other public 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. \* \* \*

(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, \* \* \* county *or other local public body, board, commission or agency* may suffer through their delinquency; and no payment shall be made them for salary, or on any other accounts, until the \* \* \* *total amount of charges* for such inspection and examination as provided in paragraph \* \* \* (e) shall have been paid into the *treasury of the town, city, village, \* \* \* county \* \* \* or other local public body, board, commission or agency.*

(d) To inquire into the system of accounting of public funds in use \* \* \* by towns, villages, cities, \* \* \* counties, *school districts, boards of education and all other local public bodies, boards, commissions, departments or agencies*; to devise, prescribe and at the request of any town, village, city, county, school district, \* \* \* board of education or other local public body, board, commission, department or agency, to install a system of accounts which shall be as nearly uniform as practicable; provided, that when so installed the system shall be retained \* \* \* in use; and to audit the books of the town, village, city, county, school district, \* \* \* board of education or other local public body, board, commission, department or agency upon the request of the \* \* \* governing board, council, commission or body thereof, 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 system \* \* \* installations, \* \* \* audits, \* \* \* inspections and other services rendered by the department of state audit in connection with financial records or procedures of towns, villages, cities, counties, school districts, boards of education and all other local public bodies, boards, commissions, departments or agencies. Upon the completion of such work the department of state audit shall transmit to the clerk of the town, village, city, county, school district, \* \* \* board of education or other local public body, board, commission, department or agency a statement of such charges, *except that charges for the installation of cost accounting systems for county highway departments shall be transmitted to the state highway commission and paid from the appropriation made by section 20.49 (9)*. Duplicates of such statements shall be filed in the offices of the director of budget and accounts 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, \* \* \* boards of education, *other local public bodies, boards, commissions, departments or agencies and the state highway commission* are audited, and shall be paid into the state treasury \* \* \* and credited to the revolving fund provided in section 20.723 (3). *Past due accounts of towns, villages, cities, counties, school districts, boards of education and all other local public bodies, boards, commissions, departments or agencies shall be certified to the director of budget and accounts on October 1 of each year and included in the next apportionment of state special charges to local units of government.*

SECTION 2. 15.22 (10) (g) and (h) of the statutes are repealed.

Approved August 8, 1949.

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