



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 10-139

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated September 2008.]

2. Form, Style and Placement in Administrative Code

a. The rule should include notes to indicate where to obtain the various standards referenced, specifically the governmental auditing standards issued by the U.S. Comptroller General, Circular 133, and the generally accepted accounting principles promulgated by the Government Accounting Standards Board. Also, the first standard -- generally accepted auditing standards -- should be followed by the phrase “promulgated by the American Institute of Certified Public Accountants”.

b. In s. PI 6.06 (4) (d) 2., “Comptroller General of the United States” could read “U.S. Comptroller General” and in subd. 3., “United States” could read “U.S.”.

5. Clarity, Grammar, Punctuation and Use of Plain Language

a. In the first sentence of s. PI 6.06 (4) (d) (intro.), what is meant by “general purpose” financial statements? Would “financial statements” suffice? In the second sentence, the “and” following “regulations” should be replaced by a comma, “rules” should be followed by a comma, and “including” should be replaced by “and”.

b. In s. PI 6.06 (4) (f), what is a corrective action plan? To whom must it be submitted? Rather than requiring a corrective action plan, should the auditor instead be required to re-do the audit in conformance with the requisite standards? If the audit is conducted by an outside auditor

for a public library system, how will the department know, until after the fact, that the audit is not in compliance? It appears that “section” should be changed to “subsection”.

c. In the initial applicability provision, a period should be inserted after “SECTION 3”. The provision itself should read: “This rule first applies to public library audits that are commenced on the effective date of this rule”. [See s. 1.02 (3m), Manual].