

CR 85-103

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10:44 AM  
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STATE OF WISCONSIN )  
 )  
 ) ss.  
 )  
DEPARTMENT OF ADMINISTRATION )

I, Secretary of the Department of Administration and custodian of the official records do hereby certify that the annexed rules relating to payroll deduction for charitable purposes, were duly approved and adopted by this Department on June 3, 1986. I further certify that this copy has been compared by me with the original on file in this Department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 101 South Webster Street in the City of Madison, this 3rd day of June, 1986.

  
\_\_\_\_\_  
Doris J. Hanson, Secretary

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8-1-86

ORDER OF THE  
DEPARTMENT OF ADMINISTRATION  
AMENDING RULES

To amend ss. Adm 30.03(4) and 30.05(9) relating to payroll deductions for charitable purposes.

Analysis prepared by the Department of Administration:

As recommended by the State Employees Combined Campaign Administrative Committee and in interpretation of s. 20.921(1)(a) 4, Stats., the amendment to s. Adm 30.03(4), of the Wisconsin Administrative Code will require the umbrella organization to ensure that charitable organizations for which it acts as agent, comply with all the requirements of Chapter Adm 30. The amendment will require that umbrella organizations be charitable organizations, because if an umbrella organization is not a charitable organization, it cannot receive designated funds.

Section Adm 30.05(9) of the Wisconsin Administrative Code is amended at the suggestion of the Committee, to clearly define what constitutes an audit of a charitable organization by a Certified Public Accountant.

Pursuant to authority vested in the Department of Administration by sections 16.004(1) and 20.921, Stats., the Department of Administration amends rules interpreting section 20.921(1)(a) 4, Stats., as follows:

SECTION 1. Adm 30.03(4) is amended to read:

Adm 30.03 (4) "Umbrella organization" means an entity which serves as the agent of a group of charitable organizations. An umbrella organization shall endorse the program objectives of the other charitable organizations for which it acts as agent, and ~~may-or-may-not~~ shall accept responsibility ~~for-the-administrative-integrity,-and~~ financial-activities-of-the-charitable-organizations to ensure that the charitable organizations for which it acts as agent, comply with all the requirements of this chapter. The umbrella organization ~~does-not-have-to~~ shall be a charitable organization.

SECTION 2. Adm 30.05(9) is amended to read:

Adm 30.05(9) FINANCES. ~~The-charitable-organization must-use-standards-of-accounting-and-a-financial-system based-on-generally-accepted-accounting-principles-which includes-accounting-procedures-acceptable-to-an-independent certified-public-accountant.~~ Each charitable organization shall obtain annually from an independent licensed certified public accountant, an audit opinion which indicates that financial statements have been prepared in accordance with generally accepted accounting principles applicable to the nature of the organization. The charitable organization must conduct its fiscal operations in accordance with a detailed annual budget which is prepared and approved at the beginning of each fiscal year by the board of directors. Prior authorization by the board of directors shall be required for any significant variation from the approved budget.

The rule amendments contained in this order shall take effect as provided in s. 227.026(1)(intro.), Stats.

Dated:

June 3-86

Doris J. Hanson  
Doris J. Hanson, Secretary

FISCAL ESTIMATE  
AD-MBA-23 (Rev. 11/82)

1985 Session

ORIGINAL       UPDATED  
 CORRECTED       SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.  
**Adm 30**  
Amendment No. if Applicable

Subject

**Payroll deductions for charitable purposes**

Fiscal Effect

State:  No State Fiscal Effect

Check columns below only if bill makes a direct appropriation  
or affects a sum sufficient appropriation.

Increase Existing Appropriation       Increase Existing Revenues  
 Decrease Existing Appropriation       Decrease Existing Revenues  
 Create New Appropriation

Increase Costs - May Be Possible to Absorb  
Within Agency's Budget       Yes       No  
 Decrease Costs

Local:  No local government costs

1.  Increase Costs  
     Permissive       Mandatory  
2.  Decrease Costs  
     Permissive       Mandatory

3.  Increase Revenues  
     Permissive       Mandatory  
4.  Decrease Revenues  
     Permissive       Mandatory

5. Types of Local Governmental Units Affected:  
 Towns       Villages       Cities  
 Counties       Others \_\_\_\_\_

Fund Sources Affected

GPR       FED       PRO       PRS       SEG       SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

No activity is required on the part of the state or any local unit  
of government; therefore, there is no fiscal impact.

Long-Range Fiscal Implications

None.

Agency/Prepared by: (Name & Phone No.)  
**Department of Administration**  
Edward Main 266-2765

Authorized Signature/Telephone No.  
*[Signature]* 266-1741

Date  
7/2/85