# 15.21 AUDIT AND MISCELLANEOUS FUNCTIONS

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#### SUBCHAPTER II.

# DEPARTMENT OF STATE AUDIT.

- 15.21 Department of state audit. (1) DIRECTOR. There is created a department of state audit in charge of a director designated as "state auditor" who shall be appointed by the governor with the advice and consent of the senate. The term of office of the person holding the office of state auditor on the effective date of this amendment (1957) shall expire on said effective date. Thereupon appointment shall be made of a successor state auditor for a term commencing on the date of appointment and ending June 30, 1961. Thereafter each successor shall be appointed for a term of 6 years, but appointments shall be made not later than April 1, next preceding the expiration of each term. The person eligible for appointment as state auditor shall have the following qualifications:
- (a) Training equivalent to that represented by graduation from a college or university of recognized standing with major work in accounting, finance, economics and statistics.
- (b) At least 5 years of successful experience involving the performance of responsible work in fiscal accounting, finance and administration.
- (c) Recognition in the professional accounting field as a holder of the certificate of certified public accountant.
- certified public accountant.

  (2) Oath and bond. The state auditor shall take and file the official oath and shall file a bond in such sum and with such sureties as the governor may prescribe. The premium on such bond shall be paid out of the appropriation to the department of state audit.
- (3) LOCATION OF OFFICE. The department of state audit shall have its offices at the seat of state government in Madison.

# 15.22 Functions. The state auditor shall:

- (1) AUDIT FISCAL CONCERNS. Audit the fiscal concerns of the state as required by law. For such purpose the books, records and documents of each state department shall be available to him at any and all times with or without notice.
- (2) Annual audit of the treasurer, the moneys on hand in the treasury, and all bonds and securities belonging to all public funds on deposit in the treasury or properly accounted for by the treasurer, and promptly report the result of such examination in writing to the governor, specifying therein particularly the amount and kind of funds and of all such bonds and securities. He shall transmit a certified copy of such report to the outgoing treasurer and his successor.
- (3) AUDITS OF DEPARTMENTS. Audit the records of the various state departments at least once each 3 years and, in conjunction therewith, reconcile the records of the department audited with those of the department of administration. Within 30 days after completion of any such audit, he shall file with the governor, the department of administration, the legislative reference library, and the department audited, a detailed report thereof, including his recommendations for improvement and efficiency and including specific instances, if any, of illegal or improper expenditures. Such reports shall be available to the public.

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(3a) Annual audit of department of administration. Annually audit the central accounting records of the department of administration. A detailed report of such audit shall be filed as provided by sub. (3), and copies shall be provided to each member or member-elect of the legislature and shall be available in limited number to the public. He shall also prepare a summary of such audit report, for distribution in the same manner as the Wisconsin Blue Book under s. 35.84.

- (4) AUDIT STATE FUNDS. At least once in each year, and at such other times as the governor or legislature may direct, examine and see that all the money appearing by the books of the director and state treasurer as belonging to the several funds is in the vaults of the treasury or in the several state depositories, and in case of a deficiency the governor shall require the treasurer to make up such deficiency immediately; and if such treasurer shall refuse or neglect for 10 days thereafter to have the full sum belonging to said funds in the treasury the attorney general shall institute proceedings to recover the same.
- (5) Special examinations. Make such special examinations of the accounts and financial transactions of any department or officer as the governor or legislature may direct.
- (6) KEEP ACCOUNT BETWEEN STATE AND TREASURER. Certify to the treasurer the balance in the treasury when he came into office and all bonds and securities belonging to all public funds on deposit in the treasury or properly accounted for and transmit a certified copy thereof to the outgoing treasurer and his successor.
- (7) Require Reports. Require each department of state government to file with him on or before September 1 of each year a report on all receivables due the state as of the preceding June 30 which were occasioned by activities of the reporting department. Said report shall show the aggregate amount of such receivables according to fiscal year of origin and collections thereon during the fiscal year preceding the report. The state auditor may require any department to file with him a detailed list of the receivables comprising the aggregate amounts shown on the above indicated reports.
- (8) ATTEND FINANCE COMMITTEE HEARINGS. Attend all public hearings of the joint committee on finance and such executive meetings as the committee may desire, answer questions and give information called for by the committee relative to the financial operations of the state and its several departments.
- (8a) DISSEMINATE INFORMATION. Disseminate information concerning state and local government accounting, auditing and fiscal matters.
- (9) STATEMENT OF RECOMMENDATIONS. Prepare a statement of recommendations submitted in each audit report pertaining to state government operations, which statement shall be available to any person upon request.
- (10) TAKE TESTIMONY. In the discharge of any duty imposed by law, to subpoena witnesses, administer oaths and take testimony and to cause the deposition of witnesses to be taken in the manner prescribed for taking depositions in civil actions in circuit courts.
- (11) BIENNIAL REPORT. Prepare a biennial report of his activities, including his recommendations for efficiency and economy in the expenditure of appropriations made by the legislature. Such report shall be filed with the governor and the director on or before December 1 in each even-numbered year and with each house of the legislature at the beginning of each regular session.
- (12) Municipal auditing and reporting. (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

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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 regular 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 s. 20.420 (82). Duplicates of such statements shall be filed in the offices of the director 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 s. 20.190 (41). 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 on October 1 of each year and included in the next apportionment of state special charges to local units of government.
- (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.
- (h) To devise a system of cost record accounting as nearly uniform as possible for all county tuberculosis sanatoria and private sanatoria approved by the state board of health under s. 58.06 which shall include an appraisal of present buildings and equipment. The cost thereof shall be paid from the appropriation made by s. 20.190 (3). The state board of health, director and Wisconsin sanatorium superintendents association shall provide such assistance as may be requested by the department of state audit.
- (i) The municipal auditing functions of the state department of audit shall be performed in such a manner as to make auditing services under par. (d) available to local units of government as quickly as possible.
- (j) To devise a system of cost accounting as nearly uniform as possible for all county infirmaries, which shall include an appraisal of present buildings and equipment. Such system shall include an annual charge of 2 per cent of the original cost of new construction or purchase, or of the appraised value of existing infirmary structures and equipment. If the infirmary or any of its equipment is replaced, any net cost of replacement in excess of the original cost shall be subject to a similar charge. When the amounts charged under this subsection equal such cost, no further charge shall be recognized in the determination of per capita costs. The cost thereof shall be paid from the appropriation made by s. 20.190 (2). The state department of public welfare, director, state board of health and the Wisconsin county boards association shall provide such assistance as may be required by the state department of audit.
- (k) To devise a uniform cost accounting system for the state mental hospitals which shall correspond, as closely as possible, to the uniform cost accounting system for county mental hospitals presently required under s. 46.18 (8), (9) and (10). The system so devised shall reflect the values of land, buildings and equipment at original cost, as may be determined from appraisals and available records, and it shall be installed as of July 1, 1959. The department of administration and the state department of public welfare shall provide such assistance as may be requested by the department of state audit. All costs incurred by any state agency in connection with the foregoing shall be paid from the appropriation made by s. 20.190 (4).

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- 15.85 Governor's commission on human rights. There is created the governor's commission on human rights to consist of not to exceed 35 members who shall be appointed by the governor for terms of 3 years each without the advice or consent of the senate. Members shall be appointed from the entire state and shall be representative of all races, creeds, groups, organizations and fields of endeavor. They shall receive no compensation for their services. It shall be the duty of the commission to disseminate information and to attempt by means of discussion as well as other proper means to educate the people of the state to a greater understanding, appreciation and practice of human rights for all people, of whatever race, creed, color or national origin, to the end that Wisconsin will be a better place in which to live.
- 15.855 Gifts and donations. All gifts, grants, bequests and devises to the governor's commission on human rights for its use for any of the purposes mentioned in s. 15.85, whether made to the members or otherwise, are valid and shall be used to carry out the purposes for which made and received.

15.90 Capitol parking regulations. (1) (a) Except as provided in par. (b), the parking of automobiles at the curb on the capitol park side of the 4 streets surrounding the state capitol park shall be subject to any police regulation or city ordinance that may be enacted by the city of Madison designating the manner of such parking or limiting the length of time which automobiles can be so parked in such public streets in said city.

- (b) Eight areas, for the parking of 3 automobiles in each area, at the curb on the capitol park side of the 4 streets surrounding the state capitol park, each area as near as lawfully permissible to each near side of the intersections of said streets with the drive-ways leading to the capitol building, are reserved for the parking of automobiles by legislators during sessions (regular, adjourned or special) of the legislature, and only emergency police regulations or city ordinances of the city of Madison shall be applicable to such areas during said sessions. The state engineer shall mark and post the areas. Parking of automobiles in the areas during said sessions is permitted without restriction to legislators whose automobiles are identified as specified in sub. (4), and the parking therein of any vehicle by any other person is prohibited during said sessions and any violation of this prohibition shall be punished as in sub. (2).
- (2) Except for persons designated in sub. (3), the parking of any motor vehicle in any of the 4 driveways of the capitol park leading to the capitol building is prohibited. Any person violating this subsection shall be fined not exceeding \$25 or imprisoned not exceeding 10 days.
- (3) The following persons may park automobiles identified in the manner provided by sub. (4) in the parking areas designated in sub. (2) without regard to the provisions thereof:
  - (a) Legislators and constitutional officers.
  - (b) Officers of the senate and assembly or a person they may specify.
  - (c) Such state officers and employes as the governor may direct not to exceed 15.
- (4) To facilitate the administration of sub. (3), the state engineer shall procure permanent metal identification tags designed to be affixed to the rear license plate, and he shall issue such tags at cost to applicants eligible under sub. (3).
- 15.92 Regulation of conduct in capitol park. (1) Any person who does any of the following shall be fined not more than \$25 or imprisoned not more than 10 days:
- (a) Discharges any firearm or explosive substance in capitol park without consent of the commissioner of administration; or
  - (b) Walks upon any part of capitol park except the walks or driveways; or
  - (c) Deposits any filth or commits any nuisance in capitol park; or
- (d) Molests any of the birds or game in capitol park or permits any dog in his custody to do so.
- (2) The commissioner of administration or his agent is authorized to summarily kill any dog found running loose within the park.
- 15.93 Burning bituminous coal near capitol. (1) It shall be unlawful to burn any bituminous coal for heating, power or any other purpose or purposes within any of the following blocks surrounding the capitol park in the city of Madison, viz.: Blocks 64, 65, 66, 67, 68, 71, 72, 73, 74, 75, 76, 77, 82, 83, 84, 85, 88, 89, 90, 91, 98, 99, 100, 101, 102, 103, 104, 105, 107, 108, 109 and 110 or in the streets or alleys adjoining said blocks, except in smoke preventing furnaces of such an efficiency that no smoke shall be visible emitting from the top or outlet of the stack or chimney.

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(2) Any person, firm or corporation who shall cause, allow, or permit bituminous coal to be burned in violation of this section shall forfeit the sum of \$25 for each day or part thereof during which such violation continues.

- (3) The commissioner of administration, with the assistance of the attorney general, shall institute proper proceedings to collect fines for and restrain violations of this section.
- (4) The limitations contained in this section are imposed for the protection of the state capitol and its contents,
- 15.94 Claims commission. (1) Purpose. There is hereby created a claims commission to receive, investigate and make recommendations on all claims presented against the state which are filed pursuant to s. 16.53 (8). No claim or bill relating to such a claim shall be considered by the legislature until a recommendation thereon has been made by the claims commission.
- (2) Organization. The claims commission shall be composed of a representative of the executive office selected by the governor, a representative of the department of administration selected by the commissioner of administration, a representative of the attorney general's office selected by the attorney general, the chairman of the senate committee on finance and the chairman of the assembly committee on finance. The representative of the attorney general's office shall be chairman and the representative of the department of administration shall be secretary.
- (3) Rules. The committee shall not be bound by common law or statutory rules of evidence, but shall admit all testimony having reasonable probative value, excluding that which is immaterial, irrelevant or unduly repetitious. It may take official notice of any generally recognized fact or established technical or scientific fact, but parties shall be notified either before or during hearing or by full reference in preliminary reports, or otherwise, of the facts so noticed, and the parties shall be afforded an opportunity to contest the validity of the official notice.
- (4) PROCEDURE. When a claim has been referred to the claims commission, it shall schedule such claim for hearing, giving the claimant at least 10 days' written notice of the date, time and place thereof. The commission shall keep a record of its proceedings, but such proceedings may be recorded by a permanent recording device without transcription. It may require sworn testimony and may summon and compel attendance of witnesses and the production of documents and records. Any member of the commission may sign and issue a subpoena. Three members shall constitute a quorum.
- (5) Departments to co-operate. The several agencies of the state government shall co-operate with the commission and shall make their personnel and records available upon request when such request is not inconsistent with other statute law.
- (6) Findings. The commission shall report its findings and recommendations, on all claims referred to it, to the legislature for action. If from its findings of fact the commission concludes that any such claim is one on which the state is legally liable, or one which involves the causal negligence of any officer, agent or employe of the state, or one which on equitable principles the state should in good conscience assume and pay, it shall cause a bill to be drafted covering its recommendations and shall report its findings and conclusions and submit the drafted bill to the joint committee on finance at the earliest available time. A copy of its findings and conclusions shall be submitted to the claimant within 10 days after the commission makes its determination.
- (7) EXCEPTION. This section shall not be construed as relieving any third party liability or releasing any joint tort-feasor.
- (8) Compensation. Members of the commission shall receive no remuneration for the function beyond their actual and necessary expenses incurred in the performance of their duties. The commission is authorized to pay the actual and necessary expenses of employes of the office of the attorney general or the department of administration authorized by the commission to secure material information necessary to the disposition of the claim.
- 15.95 Fine arts commission. (1) CREATION AND ORGANIZATION. In order to receive and properly care for and maintain the bronze memorial statue of Major Richard Ira Bong when tendered by the national guard association of Wisconsin and other memorials, the fine arts commission is created to consist of the state architect or his representative, the director of the Milwaukee art institute, and the following members appointed to serve for terms of 6 years as follows: a member of the faculty of the department of art education of the school of education of the university or of the department of art history of the college of letters and science of that institution, designated by the president of the university; a member of the board of curators of the state historical society of Wisconsin,

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designated by the president thereof; and a citizen of the state of recognized standing in the fields of fine arts, architecture or landscape architecture appointed by the governor. All initial appointments shall be made prior to July 1, 1951 and shall expire on April 1, of the year of expiration. Vacancies shall be filled in accordance with the foregoing for the unexpired term. A majority of the members constitutes a quorum. The commission shall at its first meeting, to be called by the governor, elect a chairman and secretary from its own number and shall make such rules and regulations for the conduct of its own proceedings as it deems proper. Thereafter meetings shall be called by the chairman at such time and place as he designates. All notices of meetings and minutes thereof, together with a record of all correspondence and official actions shall be kept by the secretary. All members shall serve without pay, but shall be compensated for their actual and necessary expenses incurred in the performance of their official duties.

- (2) Powers and duties. No public monument, memorial, or work of art, except such as are or shall become the property of the university or the state historical society of Wisconsin, shall be constructed by or become the property of the state by purchase wholly or in part from state funds, or by gift or otherwise, until the same has been approved by the commission as to design, structure, composition and location and arrangements made for its care and maintenance which are satisfactory to the commission. "Work of art" means any painting, portrait, mural decoration, stained glass, statue, bas-relief, ornament, tablet, fountain or any other article or structure of a permanent character intended for decoration or commemoration. The governor, the legislature or any committee thereof may, at any time, request a report as to the recommendations of the commission on any of the above matters and the commission shall make such report within 30 days of the receipt of such request.
- (3) PERSONNEL AND EQUIPMENT. The commission may employ such personnel and acquire such materials and equipment as it deems necessary to carry out its functions, the cost of which does not exceed the amounts specified in s. 20.370 (1).
- 15.96 Turnpike commission. (1) There is hereby created a Wisconsin turnpike commission of 5 members to be appointed by the governor by and with the advice and consent of the senate for terms of 3 years each; all vacancies shall be filled as provided in s. 17.20 (2).
  - (2) The commission shall have the following powers and duties:
- (a) To ascertain the feasibility of the construction of a modern express tumpike or toll highway for the purpose of facilitating vehicular traffic in the state. The route of such proposed highway to run roughly between St. Croix or Pierce counties near the Minnesota border and Rock, Walworth or Kenosha counties near the Illinois border.
- (b) The commission shall assemble all information it may deem appropriate relative to planning, surveying routes, cost of land acquisition, means of financing, economic practicability, potential revenues and any other information related in any way to its functions under par. (a). If after study of this material, it is determined by a majority of the commissioners that the construction of a tumpike or toll highway over the general route set forth in par. (a) or any portion thereof is in the interests of the public and social welfare and the traveling public of the state, the individual members of the commission may by and with the consent of the governor incorporate under the provisions of the tumpike corporation laws of this state and proceed with the construction of such tumpike or toll highway without further action of the legislature.
- (c) The commission shall undertake similar studies of such other turnpike or toll road projects as the legislature may direct.
- (3) The commission shall be furnished adequate quarters pursuant to the provisions of ss. 16.79 and 16.85.
  - (4) The commission shall meet at such times and places at it shall determine.
  - (5) The commission shall elect its own chairman.
- (6) (a) The commission may employ consulting engineers, attorneys, accountants, construction and financial experts and such other employes and agents as may be necessary in its judgment; fix their compensation and promote and discharge such employes and agents; all without regard to any other general or special laws. The commission may further enter into contracts with individuals, partnerships or corporations, for the making of such surveys or studies as are deemed necessary by it.
- (b) The commission shall not be subject to the provisions of s. 16.71, but any contract requiring an expenditure of more than \$1,000 may be made only with the approval of the governor.
- (7) The commission may call upon any state department, agency, or officer or any agency of any political subdivision for such facilities and data as may be available, and

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such departments and agencies shall co-operate with the commission to the fullest possible extent.

- (8) The commission shall keep a written record of its proceedings. Three members shall constitute a quorum for the transaction of business and all actions shall require the approval of a majority of all the members of the commission.
- (9) The commissioners may have other gainful employment and shall be compensated on the basis of \$25 per diem together with necessary and actual expenses incurred while performing their duty.
- (10) State employes may be employed by the commission with the consent of the governor and the department concerned. Such employes shall retain uninterrupted their civil service rating, sick leave, vacation and other rights under ch. 16 and after termination of their employment by the commission shall be returned to the respective departments and agencies from which they were transferred for resumption of their regular employment.
- (11) Necessary expenditures made in the carrying out of the purposes of the commission shall be paid out of appropriation provided by s. 20.822 (71) and in the manner set forth therein.
- (12) The commission shall report annually to the governor and biennially to the legislature and shall make such other reports as the governor may require.
- 15.97 Interagency committee on health and welfare. (1) The purpose of this section is to promote the welfare of the state by providing a method of collecting, analyzing and interpreting data and making recommendations to the several state agencies regarding the human resources of the state.
- (2) There is created an interagency committee on health and welfare consisting of 3 representatives of the state board of health, 3 representatives of the department of public welfare and 3 other state employes or officers selected by the governor because of a particular interest in human welfare. All members shall serve at the pleasure of their appointing officers.
- (3) The committee shall at its first meeting select a chairman, vice chairman and secretary and arrange for bimonthly meetings. Members shall receive no compensation for their services in addition to their salaries as state officers or employes.
  - (4) The committee may select subcommittees.
- (5) The committee shall study operations of the several agencies of state government relating to health and public welfare and make recommendations to the legislature through the legislative council and to the departments involved. It shall have no other power than to study, advise and recommend.
- (6) The several state agencies shall co-operate in making information available to the committee.
- 15.98 Governor's educational advisory committee. (1) CREATION. There is created the governor's educational advisory committee to consist of such representatives of state agencies which have an interest in the educational program for veterans and such other persons with a demonstrated interest in the educational program for veterans as the governor may select. The members of the committee shall serve at the convenience of the governor.
- (2) Purpose; duties. The committee is created for the purpose of and has the duty of approving and supervising schools and educational courses for the training of veterans of the armed forces under P.L. 346; 58 Stat. 284 and P.L. 550; 66 Stat. 682, and other acts of congress relating to the training of veterans amendatory and supplementary thereto and complying with the federal request that each state create a state approving agency except for programs of training affecting on the farm training and apprentices provided for by sub. (6).
  - (2a) Certification of schools generally. (a) The committee is authorized to:
- 1. Investigate the adequacy of courses leading to vocational and occupational objectives offered, by agencies not supported wholly by taxes, to residents of Wisconsin, except courses approved by recognized accrediting agencies and courses conducted by an employer for his employes or any denominational course having a sectarian objective.
- 2. Establish rules, standards and criteria to prevent fraud and misrepresentation in the sale and advertising of courses, and to encourage schools to maintain courses, curricula and instruction consistent in quality, content and length comparable to recognized and accepted courses offered in schools with similar vocational and training objectives.

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3. Publish a list of schools and courses meeting standards and criteria as prescribed by the committee from time to time.

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(3) OFFICERS; MEETINGS. The officers of the committee shall consist of a chairman and secretary selected by the committee from among its members. The committee shall determine the time and place of meeting, but may be called by the governor at any time.

(4) EMPLOYES. Such personnel as are required to carry out the functions of the committee may be employed by a state agency designated by the committee provided that the appropriations to such state agency shall be reimbursed from federal funds for the salary and expenses of such personnel. Such state agency is authorized to expend state moneys for personal services in anticipation of repayment from federal funds.

- (5) Contracts. The committee is authorized to enter into contracts with the federal veterans' administration or other proper federal agency for the approval and inspection of schools and educational courses for the training of veterans of the armed forces under the federal laws mentioned in sub. (2) and other acts of congress relating to the training of veterans amendatory and supplementary thereto, and to receive and disburse moneys received under such contract. All money received by the committee by reason of such contract shall be paid within one week into the general fund, and upon certification of the governor's educational advisory committee shall become available for expenditure by the state agency designated by the committee.
- (6) EXCEPTIONS. The governor may designate the following agencies for approval and supervision of special phases of the program of veterans' education:
  - (a) On the job and apprenticeship training program, the industrial commission.
  - (b) On the farm training program, the state board of vocational and adult education.
  - (c) Embalmers and funeral directors' apprentices, the state board of health.
- 15.99 Continuing revenue survey commission. (1) Creation. There is created for the period from July 1, 1959 to December 31, 1960, a commission to consist of 19 members for the general purpose of studying the revenue structure of the state and its subdivisions with the responsibility for making specific recommendations for improving the revenue programs of the state and its subdivisions to the governor and each session of the legislature not later than the January 15 of each odd-numbered year.
  - (2) Purpose. The scope of the commission's duties are as follows:
- (a) To study the adequacy, equity and stability of the state and local revenue structure.
- (b) To study the conduciveness of the revenue structure to the economic growth of the state and its subdivisions.
- (c) To survey the administration, including assessment, collection and enforcement practices, of the state and local revenue structure.
- (d) To analyze the distribution of revenue and aids between inter-governmental units in Wisconsin and the allocation of revenue sources between units of government.
  - (e) To make a thorough review of exemptions from tax liability.
- (f) To make a thorough review of the debt practices of the state and local units of government.
- (3) Composition. The governor shall appoint 15 members of the commission, including among such appointments one member of the senate and one member of the assembly who shall not belong to the same political party. At the commencement of each regular session of the legislature, the majority and minority leaders of both the senate and the assembly shall appoint from their respective political parties, the member of their respective branch of the legislature best qualified to serve on this commission. The governor shall designate the chairman of the commission.
- (4) Term. The term of office shall be 4 years. Six of the members of the commission first appointed by the governor shall serve for 4 years and 7 members so appointed shall serve 2 years. The legislative members of the commission appointed by the governor and those appointed by the majority and minority leaders shall serve for the biennium only as above provided.
- (5) STAFF. The commission may employ such research or administrative staff as it deems necessary outside the classified service.
- (6) Powers. The commission may hold public hearings in various parts of the state and subpoena and swear witnesses under ss. 13.25 to 13.30.
- (7) Per diem and expenses. Members of the commission shall receive per diem of \$20 for each full day of attendance at a meeting of the commission plus their actual and necessary expenses incurred in the discharge of their official duties. Members of the commission who are also members of the legislature shall not receive per diem but shall be entitled to reimbursement for their actual and necessary expenses.

# 15.995 AUDIT AND MISCELLANEOUS FUNCTIONS

15.995 Wisconsin federal surplus property development commission. (1) Purpose and creation. In order that federally-owned land, improvements and appurtenances thereto which may be disposed of by the federal government may be acquired and integrated into the Wisconsin economy with the least amount of dislocation of economic, social and governmental institutions of the state, in order that the tax base may be enhanced, in order to assure effective zoning and land use development of such property and in order to provide a facility competent to prevent the piecemeal and unplanned disposition and discordant development of such property which would have a lasting detrimental effect on said institutions, there is created a Wisconsin federal surplus property development commission hereafter known as the commission. The commission shall be composed of 5 members to be appointed by the governor with the advice and consent of the senate for terms of 3 years. Vacancies shall be filled as provided in s. 17.20 (2). The terms of the members first appointed shall begin as soon after February 21, 1960 as may be. The terms of the members subsequently appointed shall begin July 1; of those appointed effective July 1, 1960, one shall be appointed for one year; 2 for 2 years and 2 for 3 years.

- (2) Powers and duties: The commission shall have the following powers and duties:
- (a) To ascertain the feasibility of acquiring surplus federal lands and improvements and appurtenances thereto within this state in order to assure that such property will be properly integrated into the economic, social and governmental institutions of the state.
- (b) If, after study of any available federal surplus property, it is determined by a majority of the commissioners that the procurement of such property is in the public interest, the individual members of the commission may, by and with the consent of the governor, incorporate under the federal surplus property development corporation laws and develop and dispose of any such available property.
- (c) To study social, economic and governmental problems relating to such property; to confer with officials of affected local units of government with respect to such problems and to propose solutions with respect thereto.
- (d) To employ such personnel as may be required to conduct necessary studies and surveys.
- (e) To request of any state agency or any agency of a political subdivision such data as may be necessary to accomplish its purposes, and such agencies shall comply with said requests
- (f) To grant approval before any portion of property acquired by a corporation created by it may incorporate as a city or village or be annexed to any incorporated municipality and no such property shall be incorporated or annexed without such approval.
- (3) RECORDS AND COMPENSATION. The commission shall keep a record of its proceedings. The members shall receive no compensation but shall be reimbursed for their actual and necessary expenditures. The commission shall report annually to the governor and biennially to the legislature.