

Queensland



FINANCIAL ADMINISTRATION AND AUDIT ACT 1977

**Reprinted as in force on 4 September 1997
(includes amendments up to Act No. 54 of 1996)**

Reprint No. 3C

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This Act is reprinted as at 4 September 1997. The reprint—

- shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c))
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The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of earlier reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Queensland



**FINANCIAL ADMINISTRATION AND
AUDIT ACT 1977**

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FINANCIAL ADMINISTRATION AND AUDIT ACT 1977

[as amended by all amendments that commenced on or before 4 September 1997]

An Act to provide for the financial administration and audit of the State's public finances, of departments and statutory bodies, for the audit of associated bodies and for other matters

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *Financial Administration and Audit Act 1977*.

Definitions

5. In this Act—

“**accountable officer**” means the chief executive of a department under the *Public Service Act 1996* or other person appointed as an accountable officer under this Act.

“**accounting officer**” means an officer or an employee of a department who by or under this Act or any other Act or law—

- (a) is charged with any duty relating to the keeping of accounts;
- (b) is charged with any duty relating to collecting, receiving, keeping in custody, depositing in a financial institution or accounting for public moneys or other moneys, or collects, receives, keeps in custody, deposits into a financial institution or accounts for public moneys or other moneys; or
- (c) is charged with any duty relating to disbursing public moneys or

other moneys or disburses those moneys;

- (d) is charged with any duty relating to the purchase, receipt, issue, sale, custody, control, management or disposal of or the accounting for public property or other property or purchases, receives, issues, sells, keeps in custody, controls, manages, disposes of or accounts for public property or other property.

“Annual Appropriation Act” means an Act that—

- (a) authorises amounts to be issued from the public accounts and applied for services in a financial year; and
- (b) specifies the services for which the amounts may be issued and applied.

“appropriate Minister” means—

- (a) in relation to a department—the Minister administering the department; or
- (b) in relation to the Town Commission constituted under the *Alcan Queensland Pty. Limited Agreement Act 1965*—the Minister administering matters connected with the Town Commission; or
- (c) in relation to a council constituted under the *Local Government (Aboriginal Lands) Act 1978*, the *Community Services (Aborigines) Act 1984* or the *Community Services (Torres Strait) Act 1984*—the Minister administering matters connected with the council; or
- (d) in relation to another local government—the Minister administering the *Local Government Act 1993*; or
- (e) in relation to a statutory body—the Minister administering the Act by or under which the statutory body is established; or
- (f) in relation to another public sector entity—the Minister administering matters connected with the entity.

“appropriation” means—

- (a) an amount appropriated by an Appropriation Act for supply services; or
- (b) an amount (whether specified or unspecified) appropriated by another Act for special services.

“appropriation account” means an appropriation account prepared under section 37.

“Appropriation Act” means an Act that authorises amounts to be issued from the public accounts and applied for services in a financial year.

“authorised auditor” means—

- (a) the auditor-general or deputy auditor-general; or
- (b) a member of the staff of the Audit Office; or
- (c) a contract auditor.

“chairperson” in relation to a statutory body—

- (a) other than a corporation sole, means—
 - (i) the person appointed as chairperson of the statutory body;
 - (ii) where no person is appointed as chairperson—the person who presides at meetings of the statutory body or of the governing body of the statutory body;
- (b) that is a corporation sole, means the person who constitutes the corporation sole.

“consolidated fund” means the consolidated fund established under section 7, but does not include the funds of the trust and special funds.

“contract auditor” means a person who is appointed under this Act as a contract auditor.

“control”, in relation to an entity, has the meaning given by section 5A.

“controlled entity” means an entity that is controlled by another entity.

“department” see section 5AA.

“economic entity” means a group of entities comprising the parent entity and each of its controlled entities.

“entity” has the meaning given by section 5A.

“expenditure” means the actual payment of moneys.

“Financial Agreement” means the agreement made between the Commonwealth and States approved by the *Financial Agreement Act 1994*, and includes the agreement as varied from time to time.

“financial institution” includes a body corporate registered as a foreign society under the *Financial Institutions Code 1992*, part 11.¹

“financial-institution account” means an account established and kept at a financial institution.

“financial management standard” means a standard made under section 46L.²

“financial year” means—

- (a) subject to paragraph (b), a period of 12 months beginning on 1 July; or
- (b) in relation to an entity for which another period is specified as its financial year by the Act by or under which it is established or by or under any other law—the other period.

“internal audit” means an independent appraisal activity established and maintained for the purposes of this Act.

“internal control” means the methods adopted within an entity—

- (a) to safeguard its assets; and
- (b) to check the accuracy and reliability of its accounting information; and
- (c) to secure compliance with any prescribed requirements.

“moneys” includes negotiable instruments and securities of any kind for the payment of moneys.

“negotiable instrument” means any instrument ordering or authorising the payment of moneys being an instrument of a kind that may be lodged with a bank for the purpose of enabling the bank to collect moneys so payable and credit those moneys to an account with that bank, and includes a bill of exchange, payment order, postal order, money order or promissory note.

“officer”, in relation to a public sector entity, includes a member or employee of the entity.

¹ *Financial Institutions Code 1992*, part 11 (Foreign societies)

² Section 46L (Financial management standards)

“other moneys” means moneys, negotiable instruments or securities of any kind for the payment of moneys, other than public moneys, collected, received or held by the Treasurer, an accountable officer, an accounting officer or other officer or employee of a department in the course of his or her official duties.

“other property” means property, other than public property and other moneys, held by the Treasurer, an accountable officer, an accounting officer or other officer or employee of a department in the course of his or her official duties.

“parent entity” means an entity that controls another entity.

“parliamentary committee” means the Public Accounts Committee of the Legislative Assembly.

“prescribed accounting standards” means the Australian Accounting Standards, the Statements of Accounting Concepts and the Urgent Issues Group Abstracts applied under this Act, either as made or changed, by the financial management standards.

“prescribed requirements” means requirements prescribed by or under this Act or any other Act or the financial management standards but do not include the requirements of a relevant Financial Management Practice Manual.

“public debt” of the State has the meaning given by the Financial Agreement.

“public moneys” means moneys, negotiable instruments or securities of any kind for the payment of moneys collected, received or held by any person for or on behalf of the Crown in right of the State and includes all moneys which, pursuant to any Act, are directed to be paid to or expressed to form part of the consolidated fund or a fund of the trust and special funds.

“public property” means all property other than public moneys held by any person for or on behalf of the Crown in right of the State.

“public sector entity” means—

- (a) a department; or
- (b) a local government; or
- (c) a statutory body; or

- (d) a controlled entity of a department, local government or statutory body.

“services” means supply services or special services.

“special payments” includes ex gratia and extra-contractual expenditure.

“special services” means services for which an amount is or may be issued from the public accounts and applied under an Act other than an Appropriation Act.

“statutory body” means a corporation sole, or a body or association (whether incorporated or unincorporated)—

- (a) that is established by or under an Act; and
- (b) that has control of funds; and
- (c) whose member, or any of whose members—
 - (i) is appointed by or under an Act; or
 - (ii) is appointed, or confirmed in appointment, by the Governor in Council or a Minister;

but does not include—

- (d) a department; or
- (e) a local government; or
- (f) a corporate sole, body or association prescribed by regulation not to be a statutory body.

“subdivision” means a separate subhead or classification of expenditure within a vote as specified in an Annual Appropriation Act.

“subdivisional item” means a separate subhead or classification of expenditure within a subdivision.

“summary report” see section 46KA(2).

“supplementary appropriation” means an appropriation for the unforeseen expenditure of a financial year.

“supply services” means services specified in an Annual Appropriation Act, and includes purposes for which the Treasurer, under this Act, allocates amounts appropriated under an Appropriation Act other than an Annual Appropriation Act pending the enactment of an Annual

Appropriation Act.

“trust and special funds” means the trust and special funds established under this Act.

“unforeseen expenditure” means expenditure authorised by the Governor in Council pending supplementary appropriation.

“vote” means an amount appropriated by, and specified in, an Annual Appropriation Act for expenditure on supply services.

Meaning of “department”

5AA.(1) A department includes—

- (a) a part of a department; or
- (b) an authority, instrumentality or body corporate that—
 - (i) represents the State; or
 - (ii) is established under an Act; or
 - (iii) is established for a purpose connected with the government of the State.

(2) However, an authority, instrumentality or body corporate is a department under subsection (1)(b) only if—

- (a) its receipts are paid, in whole or part, into a fund of the public accounts; or
- (b) its expenditure is paid, in whole or part, out of a fund of the public accounts.

(3) For subsection (2)(b), the expenditure is not taken to be paid, in whole or part, out of a fund of the public accounts merely because a payment in the nature of a grant in aid, endowment or subsidy is made to the authority, instrumentality or body corporate from the public accounts under an appropriation.

Entities and their control

5A.(1) A regulation may—

- (a) define the expression ‘entity’; or

(b) make provision for or in relation to determining whether or not an entity controls another entity.

(2) Before a regulation is made under subsection (1), the Minister must consult with the auditor-general about the proposed regulation.

(3) Subject to any regulation made under subsection (1), if a prescribed accounting standard—

(a) defines the expression ‘entity’—the definition in the standard also has effect for the purposes of this Act; or

(b) includes a provision because of which an entity is taken to control an entity for the purposes of the standard—the first entity is taken to control the other entity for the purposes of this Act.

Property in public moneys and public property

6. All public moneys and public property are the property of the Crown in right of the State.

PART 2—FINANCIAL ADMINISTRATION

Division 1—The public accounts

Consolidated fund

7. The consolidated fund consists of—

(a) the consolidated revenue fund that was established under the *Constitution Act 1867*; and

(b) the loan fund that was established under this Act.

Consolidated fund continues certain funds

7A.(1) To remove any doubt, it is declared that the consolidated fund is a continuation of each of the following funds—

- (a) the consolidated revenue fund that was established under the *Constitution Act 1867*;
- (b) the loan fund that was established under this Act.

(2) Without limiting subsection (1), a reference in an Act enacted before the commencement of this section to a payment or funding from the consolidated fund is taken to include a reference to a payment or funding from the consolidated revenue fund, the loan fund, or both.

Trust and special funds

9. The special accounts collectively comprising and styled the ‘trust and special funds’ by the *Audit Acts Amendment Act 1951* and in existence immediately prior to the commencement of this Act shall be preserved, continued in existence and established under this Act and shall constitute the trust and special funds for the purposes of this Act.

The public accounts

10.(1) The public accounts are to be kept by the Treasurer and are to consist of—

- (a) the consolidated fund;
- (b) the trust and special funds.

(2) There is to be paid into the consolidated fund—

- (a) all public moneys save those required by this Act to be paid into any fund of the trust and special funds; and
- (b) all moneys standing to the credit of the consolidated revenue fund or the loan fund immediately before 1 July 1991; and
- (c) moneys received from the sale of public property purchased or produced or for work paid for out of the consolidated fund, the consolidated revenue fund or the loan fund; and
- (d) moneys received by way of repayment of loans or advances made from the consolidated fund, the consolidated revenue fund or the loan fund or of interest on those loans and advances; and
- (e) moneys required by this Act or any other Act or law to be paid

into the consolidated fund, the consolidated revenue fund or the loan fund.

(3) There is to be paid out of the consolidated fund all expenditure relevant to that fund and authorised to be made by—

- (a) this Act; and
- (b) an Annual Appropriation Act; and
- (c) an Appropriation Act other than an Annual Appropriation Act; and
- (d) an Act other than an Appropriation Act that appropriates public moneys;

and refunds of moneys paid into that fund and later ascertained not to be so payable.

(6) There shall be paid into each fund of the trust and special funds—

- (a) all moneys that are required by this Act or any other Act or law to be paid into that fund;
- (b) all moneys received for the purposes for which that fund is established.

(7) There is to be paid out of each fund of the trust and special funds all expenditure relevant to that fund and authorised to be made by—

- (a) this Act; and
- (b) an Annual Appropriation Act; and
- (c) an Appropriation Act other than an Annual Appropriation Act; and
- (d) an Act other than an Appropriation Act that appropriates public moneys;

and refunds of moneys paid into that fund and later ascertained not to be so payable.

Powers of Treasurer re trust and special funds

11.(1) The Treasurer—

- (a) may establish additional funds that will form part of the trust and

special funds and specify the purpose for which each such additional fund is established;

- (b) may close any fund forming part of the trust and special funds save any such fund as is established by any Act.

(2) On the closure of any fund of the trust and special funds under subsection (1)(b)—

- (a) the balance of moneys standing at credit in that fund upon its closure; and
- (b) moneys required under an Act to be paid into that fund; and
- (c) moneys received after that closure from the sale of public property purchased or produced or for work paid for out of that fund; and
- (d) moneys received after that closure by way of repayment of loans or advances made from that fund or of interest on those loans or advances;

are to be paid to the credit of the consolidated fund or a fund of the trust and special funds as specified by the Treasurer.

(4) The balance of any fund forming part of the trust and special funds shall not be overdrawn save with the approval of the Governor in Council, given upon such terms and conditions as the Governor in Council thinks fit, first had and obtained.

(5) The Treasurer may charge interest on the amount so overdrawn at a rate determined by the Treasurer.

Payment of interest on funds

11A. The Treasurer may approve the payment of interest on amounts in a fund of the public accounts in the way and at the rate the Treasurer decides.

Division 2—Departmental accounts**Departmental accounts**

12. Each accountable officer, in respect of that officer's department, is to establish and keep or cause to be established and kept in accordance with the prescribed requirements such accounts as are necessary to—

- (a) account in accordance with the financial management standards for public moneys, public property, other moneys, other property and other resources controlled by the department; and
- (b) produce—
 - (i) financial statements required to be produced by this Act; and
 - (ii) other financial statements or information required to be produced by the prescribed requirements or the Treasurer.

Division 3—Accounts with financial institutions**Moneys to be kept at financial institution**

14. Save as is otherwise provided by this Act or any other Act or law, all public moneys and other moneys excepting—

- (a) investments made pursuant to division 8; or
- (b) securities taken in respect of a loan or financial arrangement; or
- (c) public moneys or other moneys that a department, with the written approval of the Treasurer, holds or transacts in a currency denomination other than Australian dollars;

shall be kept at a financial institution.

Financial-institution accounts

15. A person shall not, save in accordance with this Act, open an account with a financial institution for the receipt or payment of public moneys or other moneys.

Overdrafts

16. An accountable officer shall not, without the approval in writing of the Treasurer first had and obtained, arrange an overdraft with respect to any departmental financial-institution account.

The public bank accounts

17.(1) The public bank accounts consist of the bank accounts kept for the public accounts.

(2) All public moneys collected or received by the Treasurer are to be paid daily to the credit of the appropriate public bank account.

(3) Moneys are not to be withdrawn from the public bank accounts except to—

- (a)** recoup or advance moneys to departmental financial-institution accounts; or
- (b)** refund moneys paid into that account and later ascertained not to be so payable.

Departmental financial-institution accounts

18.(1) Each accountable officer is to establish and keep at the places specified by that officer and at a financial institution approved by the Treasurer or, in the case of overseas operations, at a banking institution approved by the Treasurer, such departmental financial-institution accounts as are necessary for the operations of that accountable officer's department.

(2) All public moneys and other moneys collected or received by accountable officers are to be paid daily or at such other time as is specified by the accountable officer concerned in the departmental Financial Management Practice Manual to the credit of a departmental financial-institution account.

(3) Moneys paid to the credit of a departmental financial-institution account are to be remitted to the Treasury or other department on behalf of which those moneys were collected or received at such intervals of time as the Treasurer directs.

(4) Moneys are to be paid from a departmental financial-institution

account only—

- (a) in accordance with the prescribed requirements and any directions given by the Treasurer; and
- (b) for the purposes for which that expenditure is appropriated; and
- (c) in the case of expenditure to be charged against a fund of the trust and special funds, for the purposes for which that fund is established; and
- (d) in the case of other moneys, in accordance with the terms of any law, contract, agreement, arrangement, transaction or court order under which the moneys were received or become payable.

Overdrawn accounts

19.(1) This section applies if the net credit balance of all bank accounts kept for all funds of the public accounts is overdrawn unintentionally and the overdrawing is rectified as soon as practical.

(2) The overdrawing is authorised by this section and the Treasurer's approval is not needed.

(3) This section has effect despite the following sections—

- section 16 (Overdrafts)
- section 17 (The public bank accounts).

Example of unintentional overdrawing of accounts—

Each morning departments give Treasury a forecast of their cash flow for the day. Treasury adds the total of the departmental forecasts to the net credit balance of all bank accounts kept for all funds of the public accounts to decide the surplus or deficit of cash on the day. If there is a surplus, it is invested. If the forecasts are incorrect because a department receives less or withdraws more on the day than anticipated, the net credit balance will be unintentionally overdrawn.

Division 4—Appropriation and supply

Annual Appropriation Act

21.(1) For each financial year, the Treasurer is to present to the Legislative Assembly a Bill for an Annual Appropriation Act.

(2) The Bill is to indicate the proposed expenditure under the headings of proposed votes, subdivisions and subdivisional items.

(3) At the time of presenting the Bill, the Treasurer must lay before the Legislative Assembly estimates of receipts relating to the proposed expenditure.

Availability of appropriations

23.(1) Every appropriation made for the supply services of any financial year shall be available for the services of that year provided that payments on account of those services are made during that year or within 14 days after the end of that year and the balance of any appropriation then unexpended shall lapse and shall not be issued or applied in any future financial year.

(1A) An appropriation available for the supply services of a financial year for which payment is made within the period of 14 days referred to in subsection (1) shall be available only for payment of work performed, goods received or services rendered prior to the end of the financial year to which the appropriation relates.

(2) Subject to subsection (1), where, after the passing of an Annual Appropriation Act, the Governor in Council, whether in pursuance of an Act or otherwise directs the redistribution, in whole or in part, of the public business amongst departments with the consequence that any function of one department becomes the function of another department, the unexpended portion of the moneys appropriated by that Annual Appropriation Act for the services of that function (whether appropriated separately or as part of a vote) shall not lapse and may be issued and applied for the services of the function so transferred.

(3) The Governor in Council may determine, under headings of votes, subdivisions and subdivisional items—

- (a) the amounts still available for expenditure by the accountable officer of the department from which the function is transferred; and
- (b) the amounts available for expenditure by the accountable officer of the department to which the function is transferred.

Transfers between subdivisions, etc.

24. The Treasurer may direct in writing—

- (a) that there be applied in aid of any subdivision that may be deficient or to establish a new heading of expenditure within a vote a sum out of any surplus arising in any other subdivision of the same vote or in any subdivisional item of a subdivision of the same vote;
- (b) that there be applied in aid of any subdivisional item that may be deficient or to establish a new heading of expenditure within a subdivision of a vote a sum out of any surplus arising in any other item of the same subdivision or in any item of a subdivision of the same vote or in any subdivision of the same vote;

and where the Treasurer does so such sum shall be applied accordingly.

When vote of Treasury may be applied in respect of a supply service of another department

24A.(1) Where provision is made in a vote of the Treasury or in a subdivision or subdivisional item of such a vote for expenditure on a supply service and such expenditure may be incurred by any department, the Treasurer may as occasion demands transfer a part of the vote, subdivision or subdivisional item to a vote or a subdivision or subdivisional item of a vote or to establish a new heading of expenditure within a vote of the department incurring the expenditure.

(2) An amount may be transferred from—

- (a) a vote or a subdivision or subdivisional item of a vote pursuant to subsection (1) notwithstanding that the vote, subdivision or subdivisional item has been supplemented by the issue of any sums charged as unforeseen expenditure;
- (b) a subdivision or subdivisional item of a vote pursuant to subsection (1) notwithstanding that a sum has been applied in aid of that subdivision or subdivisional item pursuant to section 24.

Unforeseen expenditure

25.(1) Where a determination is made by the Governor in Council, on the recommendation of the Treasurer, that expenditure should be made from the public accounts for which—

- (a) there is no appropriation; or
- (b) there is an appropriation but the making or charging of that expenditure to a vote, subdivision or subdivisional item would mean that the amount allocated to that vote, subdivision or subdivisional item would be exceeded;

the Governor in Council may authorise that such expenditure be made in advance of appropriation and charged as unforeseen expenditure to such fund of the public accounts and under such heading of expenditure as the Governor in Council directs.

(2) Such heading shall follow, as nearly as may be, the relevant heading of the Annual Appropriation Act.

Treasurer to prepare statement of unforeseen expenditure to be appropriated

25A.(1) Where pursuant to section 25 expenditure is made from the public accounts in advance of appropriation and charged as unforeseen expenditure the Treasurer shall, as soon as practicable after the end of the financial year for which that expenditure was made, prepare and sign a statement showing particulars of that expenditure (which statement shall be called the “**Statement of Unforeseen Expenditure to be Appropriated**”).

(2) As soon as practicable after the Treasurer signs a statement prepared pursuant to subsection (1) the Treasurer shall furnish it to the auditor-general.

(3) The auditor-general shall examine the statement and certify thereon as to whether or not, in the auditor-general’s opinion, the expenditure was made according to law and thereupon shall transmit the certified statement to the Treasurer.

Statement of unforeseen expenditure to be appropriated to be laid before Legislative Assembly

26. For the purpose of obtaining supplementary appropriation to cover unforeseen expenditure, the Treasurer shall lay before the Legislative Assembly the statement certified by the auditor-general pursuant to section 25A(3).

Charging of expenditure

27.(1) All sums issued from the public accounts in any financial year to meet expenditure—

- (a) shall, in the case of expenditure for a special service, be charged to the appropriate heading;
- (b) shall, in the case of expenditure for a supply service, be charged to the proper vote, subdivision and subdivisional item;
- (c) shall, in the case of unforeseen expenditure, be charged to the proper heading as specified in the approval in respect of that expenditure.

(3) Where the Legislative Assembly, pending passing by it of the Annual Appropriation Act, authorises the issue and application of sums out of the public accounts towards making good the supply granted for the services of a financial year but does not appropriate such sums to particular supply services, the Treasurer shall furnish to each accountable officer a statement setting forth the headings to which expenditure shall be charged pending the passing by the Legislative Assembly of such Annual Appropriation Act.

(4) A statement furnished pursuant to this subsection shall set forth the several sums of money that shall be available under the different headings and all expenditure within the limits of those sums and for the purposes specified shall be deemed to be for the purposes of this Act expenditure for supply services.

Division 5—Issue of public moneys**Processing of expenditure by agent or service department for principal department**

31A. The Treasurer may, upon such terms and conditions as the Treasurer thinks fit having regard to the exigencies of the public service, by signed writing, approve that the accountable officer of an agent or service department process expenditure payable from the public accounts for and on behalf of the accountable officer of the principal department responsible for the management of the appropriation with respect to the expenditure so processed.

Recovery of expenditure

34A.(1) An amount received in a financial year in recovery of expenditure from the public accounts—

- (a) is, except in a case to which paragraph (b) applies, to be recorded as a receipt of the fund of the public accounts to which it relates; and
- (b) is, if—
 - (i) the expenditure consists of an overpayment; or
 - (ii) the expenditure results from an error in the accounts; or
 - (iii) the expenditure was made for the purpose of making an investment;

and was issued from the public accounts in the financial year in which the amount was received;

or if—

- (iv) the Treasurer so directs;

to be taken in reduction of the amounts issued from the fund of the public accounts to which it relates and credited to the appropriate heading or vote, subdivision or subdivisional item.

(2) The Treasurer's direction must be noted in the general purpose financial statements prepared under section 40.

Appropriation if department levies charges for goods or services or disposes of certain assets

34B.(1) The Treasurer may, in writing, authorise the accountable officer to apply this section to all or part of a department's receipts from—

- (a) a levying of a charge for goods or services; or
- (b) a disposal of assets other than land or buildings.

(2) If the Treasurer acts under subsection (1), an amount equal to the receipts or part of the receipts, is taken to be appropriated to meet the department's expenditure in the financial year in which this section is applied to them.

(3) The Treasurer's authorisation must be noted in the general purpose financial statements prepared under section 40.

Division 6—Accountable officers**Accountable officers**

35.(1) The chief executive of each department under the *Public Service Act 1996* is the accountable officer of the department.

(2) The Treasurer may appoint a person to be the accountable officer for another public sector unit.

(3) The clerk of the Parliament shall be the accountable officer for accounts relating to the Legislative Assembly and the Parliamentary Service.

(5) For the purposes of—

- (a) the financial administration of the appropriations relating to the Legislative Assembly and the Parliamentary Service; and
- (b) the establishment and keeping of accounts in relation thereto; and
- (c) the audit of such accounts;

but to no other extent, such appropriations shall be deemed to be for services under the control of a department, such accounts shall be deemed to be departmental accounts and the appropriate Minister shall be deemed to be the Premier.

Functions and duties of accountable officer

36.(1) Every accountable officer—

- (aa) is to be responsible for the financial administration of the department under that officer's control; and
- (a) is to manage the department under that officer's control efficiently, effectively and economically and avoid waste and extravagance; and
- (b) shall cause to be faithfully and properly kept in compliance with the prescribed requirements the several accounts of the department that are required to be kept by this Act or any other Act or law; and
- (c) shall ensure—
 - (i) that procedures within the department are such as will at all times afford proper control over expenditure;
 - (ii) that expenditure is incurred for lawful purposes and is made in compliance with the prescribed requirements;
 - (iii) that as far as is possible having regard to the limits of the accountable officer's powers and control reasonable value is obtained for moneys expended; and
- (d) shall ensure that procedures within the department, including internal control procedures, afford at all times adequate safeguards with respect to—
 - (i) the correctness, regularity and propriety of payments made;
 - (ii) the assessment, levy and collection of revenue and other amounts receivable, the receiving, safekeeping, depositing in a financial institution of, and accounting for, public moneys and other moneys and the purchase, receipt, issue, sale, custody, control, management and disposal of and accounting for public property and other property;
 - (iii) the prevention of fraud or mistake; and
- (e) must ascertain by regular examination whether fees and charges for goods and services supplied by the department are—
 - (i) properly assessed and levied; and

- (ii) adequate having regard to the cost of supplying the goods and services and other relevant matters; and
- (f) shall take such action as will ensure the preparation, certification and rendering in accordance with the prescribed requirements of such financial statements as are required by the prescribed requirements to be prepared, certified and rendered; and
- (g) shall in accordance with this Act prepare and issue and amend, alter or vary from time to time as occasion demands a Financial Management Practice Manual for use in the accountable officer's department; and
- (h) shall perform all such other functions and duties as are prescribed by or under this Act or any other Act or law or set forth in the financial management standards; and
- (i) must establish and maintain an adequate internal audit function in that officer's department to assist that officer in the performance or discharge of the functions and duties conferred or imposed on that officer under this Act.

(2) The accountable officer may fix the fees and charges payable for goods and services supplied by the department.

(3) Each internal audit organisation shall perform the functions and duties conferred or imposed upon it by the accountable officer and shall regularly appraise departmental financial administration and its effectiveness having regard to the functions and duties imposed upon the accountable officer.

(4) The officer in charge of the internal audit organisation of a department shall report at regular intervals of time to the accountable officer the result of any appraisal, inspection, investigation, examination or review made by that organisation.

(5) For the purposes of this section, supplying goods and services includes—

- (a) leasing land and buildings; and
- (b) hiring property or otherwise making property available for use.

Delegation by accountable officer

36A. An accountable officer may delegate the accountable officer's powers under this Act to—

- (a) an officer of the department; or
- (b) the holder of an office in or connected with the department.

Division 7—Financial statements and annual reports**Annual report by department**

37B.(1) The accountable officer must, not later than 4 months after the end of each financial year, prepare and give to the appropriate Minister a written report on the operations of the department during that financial year and give a copy of that report to the Treasurer.

(2) The appropriate Minister may, in a particular case, extend or further extend the period of 4 months referred to in subsection (1) by written notice given to the department.

(2A) If the appropriate Minister extends the period referred to in subsection (1) to a period of more than 6 months, the appropriate Minister must, within 14 days of granting that extension, give to the Legislative Assembly an explanation for the granting of that extension.

(3) Without limiting subsection (1), the accountable officer must include in the report—

- (a) such information as the appropriate Minister directs to enable that Minister to assess the efficiency, effectiveness and economy of the department; and
- (b) such information as is required by the financial management standards to be included; and
- (c) a list of statutory bodies for which the appropriate Minister is responsible under the Minister's portfolio; and
- (d) a copy of each set of general purpose financial statements relating to that financial year containing the certificates required by this Act.

Quarterly statement by Treasurer of receipts and expenditure

38.(1) As soon as practicable after the end of every quarter of a financial year, the Treasurer shall prepare a statement of receipts and expenditure in respect of the public accounts during that quarter and, where the statement is in respect of the second or any subsequent quarter of that financial year, including also receipts and expenditure during that financial year up to and including the end of the quarter in question together with a comparative statement of receipts and expenditure in respect of the public accounts during the corresponding quarter or, as the case may be, period of the financial year last preceding.

(2) The Treasurer shall publish in the gazette the statements prepared in accordance with this section.

Treasurer's annual statement

39.(1) As soon as practicable after the end of every financial year, the Treasurer shall prepare a statement setting forth particulars of all transactions in respect of the public accounts for that financial year (in this Act called the "**Treasurer's annual statement**").

(2) The Treasurer's annual statement—

- (a) shall with respect to the financial year in question either be in accordance with prescribed accounting standards or contain—
 - (i) a consolidated statement summarising the operations of the consolidated fund and each fund of the trust and special funds; and
 - (ii) a statement summarising the receipts of the consolidated fund and each fund of the trust and special funds; and
 - (iii) a statement showing the sums issued out of the public bank accounts pursuant to this Act; and
 - (iv) a statement of the cash balances and investments held on account of the public accounts at the end of that year; and
 - (v) a statement relating to the public debt of the State setting forth—
 - (A) the public debt at the commencement of that year;

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- (B) loan raisings for services and for conversion and an redemption purposes during that year and the authorities for those raisings;
 - (C) loans converted and redeemed during that year;
 - (D) the public debt at the end of that year; and
- (vi) a statement of transactions of the State's account in the debt retirement reserve trust account established under the Financial Agreement; and
 - (vii) such other information as is by this Act or any other Act or law required to be included therein or that the Treasurer considers should be included therein to give a true and fair view of the transactions for that year and the financial position of each of the funds of the public accounts at the end of that year;
- (b) shall be signed by the Treasurer and thereupon transmitted to the auditor-general.
- (3)** After auditing the Treasurer's annual statement, the auditor-general must certify on the statement—
- (a) whether or not the auditor-general has received all the information and explanations required by the auditor-general; and
 - (b) whether or not, in the auditor-general's opinion—
 - (i) the public accounts have been properly kept in accordance with law; and
 - (ii) the statement is in agreement with the public accounts; and
 - (iii) the statement has been properly drawn up to present a true and fair view of—
 - (A) the transactions for the financial year; and
 - (B) the position of the public accounts at the end of the financial year.
- (4)** The Treasurer must lay the certified annual statement before the Legislative Assembly within 14 sitting days after the Treasurer receives it from the auditor-general.

General purpose financial statements

40.(1) The accountable officer of a department must—

- (a) prepare general purpose financial statements for the financial year in accordance with the prescribed requirements; and
- (b) give the statements to the auditor-general.

(2) The accountable officer must comply with subsection (1) within 2 months after the end of each financial year or the longer period agreed to between the accountable officer and the auditor-general.

(3) The accountable officer and the officer responsible for the financial administration of the department or the activity or fund to which the statements relate (the “**officers**”) must each certify on the statements whether, in their opinion—

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions for the financial year to which they relate and of the financial position at the end of the year.

(4) The officers must certify the statements before they are certified by the auditor-general.

(5) The auditor-general must audit the general purpose financial statements and certify on those statements whether—

- (a) the auditor-general has received all the information and explanations required by the auditor-general; and
- (b) in the auditor-general’s opinion—
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions for the financial year to which they relate and of the financial position as at the end of that year;

and must transmit the certified statements to the accountable officer of the department to which they relate and a copy of those statements to the appropriate Minister and the Treasurer.

(6) The general purpose financial statements prepared under subsection (1) must include consolidated financial statements for the department and its controlled entities if the financial management standards or prescribed accounting standards require that they be included.

(7) If subsection (6) applies to the department, the certificates under subsections (3) and (5) must be changed to refer to the consolidated financial statements.

Division 7A—Borrowings

Treasurer's borrowing powers

40A.(1) The Treasurer may borrow amounts for the State.

(2) Amounts may be borrowed within the State, outside the State but within Australia or outside Australia.

Division 8—Investments

Power of Treasurer to invest moneys

41.(1) The Treasurer shall cause to be established and kept—

- (a) in the Treasury an account called the 'Treasury investment suspense account' for the purpose of recording transactions relating to investments made pursuant to subsection (2)(b)(i); and
- (b) at a financial institution an account relating to the Treasury investment suspense account called the 'Treasury investment suspense financial-institution account';

and, for the purposes of this Act, such accounts shall be taken to be respectively a departmental account and a departmental financial-institution account.

(2) Subject to this Act, the Treasurer—

- (a) may as the Treasurer considers appropriate make an investment of a description referred to in subsection (3) with respect to any fund of the public accounts and any departmental account; and
- (b) may pay moneys out of—
 - (i) the Treasury investment suspense financial-institution account for the purpose of making an investment of all or any part of the net credit balance for the time being of the financial-institution accounts established and kept with respect to all the funds and accounts indicated in paragraph (a);
 - (ii) a public bank account for the purpose of making an investment with respect to the fund of the public accounts to which that financial-institution account relates;
 - (iii) a departmental financial-institution account for the purpose of making an investment with respect to the account to which that bank account relates.

(3) Subject to this Act, the Treasurer may make any investment as aforesaid—

- (a) in securities of, guaranteed by, accepted by or endorsed by the Government of the Commonwealth or of a State;
- (b) by way of a loan to, investment in or financial arrangement with any person or body authorised by any Act or law to borrow money from the Treasurer, on such security as the Treasurer thinks fit;
- (c) with, or on deposit with, a bank, or in securities of, guaranteed by, accepted by or endorsed by a bank;
- (d) with any authorised dealer in the short term money market with established lines of credit with the Reserve Bank of Australia as a lender of last resort;
- (e) in such other securities as may be approved by the Governor in Council;
- (f) by deposit on the security of any of the securities in which the Treasurer is permitted by this subsection to invest;
- (g) in such other investments or financial arrangements as may be

approved by the Governor in Council.

- (4) All moneys received on account of investments made from—
- (a) the Treasury investment suspense financial-institution account shall in the first instance be paid into that account and—
 - (i) so much of those moneys as is necessary to fully recoup that account for the total sum issued and applied therefrom with respect to investments that have matured or been liquidated shall be retained in that account;
 - (ii) the balance of those moneys that are in excess of such total sum shall be paid from that account into the consolidated fund;
 - (b) a public bank account shall, unless otherwise approved by the Governor in Council, be paid into and form part of that account;
 - (c) a departmental financial-institution account other than the Treasury investment suspense financial-institution account shall be paid into and form part of that account.

(5) The Treasurer shall as soon as practicable after the end of every financial year prepare and incorporate in the Treasurer's annual statement a report on the operations made in pursuance of this section during that financial year and shall include in that report a statement indicating the balance of the Treasury investment suspense account at the end of that year and the investments held on behalf of that account.

(6) Nothing in this Act authorises the Treasurer to invest moneys with respect to—

- (a) any fund of the trust and special funds contrary to any Act or law applicable with respect to that fund;
- (b) any departmental account contrary to any Act or law, contract, agreement, arrangement, transaction or court order applicable with respect to that account.

Appropriation not required

42. Where moneys are required to be paid out of a public bank account for the purpose of making an investment that may be made by the Treasurer

in accordance with this Act or by a body corporate in accordance with any other Act or law, the Treasurer may issue and apply those moneys from the appropriate public bank account for such purpose without appropriation of the moneys for the payments so made.

Treasurer a corporation sole for certain purposes

43.(1) For the purposes of this division, the corporation sole consisting of the Treasurer and the Treasurer's successors in office by name 'The Treasurer of Queensland' constituted under the *Treasury Funds Investment Act 1958* is preserved, continued in existence and constituted under this Act.

(2) The Treasurer shall have perpetual succession and a common seal and, subject to this Act, shall be capable in law of suing and being sued of compounding or proving in any court of competent jurisdiction all debts or sums of money due to it and of acquiring, holding, demising and alienating property and of doing and suffering all such acts and things as bodies corporate may in law do and suffer.

(2A) All courts and persons acting judicially shall take judicial notice of the common seal and, until the contrary is proved, shall assume that it was duly fixed to any document on which it appears.

(3) The Treasurer as constituted under this Act represents the Crown and shall have and may exercise all the powers, privileges, rights and remedies of the Crown.

Division 9—Formation of companies and acquisition of shares

Formation of companies by department etc. requires Treasurer's approval

44.(1) A department may—

- (a) form, or participate in the formation of, a company; or
- (b) otherwise become a parent entity in relation to a company;

only with the Treasurer's prior approval.

(2) A person may use public moneys to form, or participate in the formation of, a company only with the Treasurer's prior approval.

(3) If the use of public moneys for a purpose would result in an entity becoming a parent entity in relation to a company, the moneys may only be used for that purpose with the Treasurer's prior approval.

Division 10—Unclaimed moneys

Treasurer's unclaimed moneys fund

46.(1) The Treasurer must keep a fund called the 'Treasurer's unclaimed moneys fund'.

(1A) The fund does not form part of the public accounts.

(2) Subject to any other Act or law, every sum of public moneys or other moneys that is unclaimed for 3 months after it becomes payable to the person entitled thereto shall be paid in accordance with the prescribed requirements into the Treasurer's unclaimed moneys fund.

(3) Moneys paid into the Treasurer's unclaimed moneys fund that remain unclaimed for 2 years after such payment shall be transferred to and form part of the consolidated fund.

(4) The Treasurer may, where it is proved to the Treasurer's satisfaction that moneys paid into the Treasurer's unclaimed moneys fund or the consolidated fund in accordance with this section are the property of any person, withdraw those moneys from the fund into which they have been paid and pay them to that person.

PART 3—FINANCIAL ADMINISTRATION—STATUTORY BODIES

Functions and duties

46C. Each statutory body shall—

- (a) ensure that its operations are carried out efficiently, effectively and economically;

- (b) cause funds and accounts to be established and faithfully and properly kept in compliance with the prescribed requirements;
- (c) subject to the prescribed requirements and the body's powers under the *Statutory Bodies Financial Arrangements Act 1982*—keep at a financial institution all moneys of, or under the control of, the statutory body;
- (d) ensure that—
 - (i) liability for expenditure is incurred for lawful purposes only and expenditure is made in compliance with the prescribed requirements;
 - (ii) as far as is possible having regard to the limits of its powers and control—reasonable value is obtained for moneys expended by it;
- (e) ensure that its procedures, including internal control procedures, afford at all times adequate safeguards with respect to—
 - (i) the correctness, regularity and propriety of payments made;
 - (ii) the assessment, levy and collection of revenue and other amounts receivable, the receiving, safekeeping, depositing in a financial institution of, and accounting for, moneys due to it or under its control and the purchase, receipt, issue, sale, custody, control, management and disposal of and accounting for its property and other property under its control;
 - (iii) the prevention of fraud or mistake;
- (f) where services are rendered or goods supplied to any person by the statutory body—take action to ensure that fees and charges are being properly assessed and levied and that the same are adequate having regard to the cost of supplying such goods or services and other relevant matters;
- (g) take such action as will ensure the preparation, certification and rendering in accordance with the prescribed requirements of annual financial statements;
- (h) either—
 - (i) in accordance with this Act—prepare and issue and amend,

alter or vary from time to time as the occasion demands a Financial Management Practice Manual; or

- (ii) where it is 1 of a number of statutory bodies of a like nature for which a standard Financial Management Practice Manual has been prepared pursuant to section 46M and is the Financial Management Practice Manual of those statutory bodies—obtain a copy of that Manual;

for use in connection with its financial management;

- (ha) if so determined by the appropriate Minister—establish and maintain an adequate internal audit function to assist that statutory body in the performance or discharge of the functions and duties conferred or imposed on it under this Act;
- (i) perform all such other functions and duties with respect to its financial administration as are required to be performed by it by the prescribed requirements.

Statutory body to prepare annual financial statements

46F.(1) A statutory body must—

- (a) prepare annual financial statements for the financial year in accordance with the prescribed requirements, whether as general purpose financial statements or in another way required by the prescribed requirements; and
- (b) give the statements to the auditor-general.

(2) The statutory body must comply with subsection (1) within 2 months after the end of each financial year or the longer period agreed to between the body and the auditor-general.

(3) The chairperson of the statutory body and the person responsible for the financial administration of the statutory body (the “**officers**”) must each certify on the statements whether, in their opinion—

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) for—
 - (i) general purpose financial statements—the statements have

been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the statutory body's transactions for the financial year to which they relate and of the financial position at the end of the year; or

- (ii) other financial statements—the statements have been drawn up to present a true and fair view of the statutory body's transactions for the financial year to which they relate and of the financial position at the end of the year.

(4) The officers must certify the statements before they are certified by the auditor-general.

(5) The general purpose financial statements prepared under subsection (1) must include consolidated financial statements for the statutory body and its controlled entities if the financial management standards or prescribed accounting standards require that they be included.

(6) If subsection (5) applies to the statutory body, the certificate under subsection (3) must be changed to refer to the consolidated financial statements.

(7) Unless otherwise authorised by the appropriate Minister, the annual financial statements of a statutory body or copies thereof shall not be made available to any person other than the auditor-general or a person acting in aid of the auditor-general, the appropriate Minister or a person acting in aid of the appropriate Minister or a member, officer or employee of the statutory body until such statements have been audited and certified pursuant to section 46G.

(8) When the annual financial statements of a statutory body have been audited and certified pursuant to section 46G the statutory body shall cause them to be published in such manner as the appropriate Minister directs.

(9) All copies of the financial statements so published shall be true copies of the statements certified pursuant to section 46G and shall contain or have appended thereto a copy of the certificates required by subsection (3) and section 46G.

Certificate of auditor-general

46G.(1) On completion of the audit of the annual financial statements of a statutory body the auditor-general shall certify thereon as to whether or

not—

- (a) the auditor-general has received all the information and explanations required by him or her;
- (b) in the auditor-general's opinion the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects;
- (c) in the case of general purpose financial statements—in the auditor-general's opinion the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year;
- (d) in the case of financial statements that are not general purpose financial statements—in the auditor-general's opinion the statements have been drawn up so as to present a true and fair view of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year;

and thereupon shall transmit the certified statements to the statutory body.

(1A) Where the general purpose financial statements include consolidated financial statements as required by the financial management standards or prescribed accounting standards the certificate required under subsection (1) is to be modified to include reference to the consolidated financial statements.

(2) The annual financial statements of a statutory body duly certified by the auditor-general shall be considered by the statutory body at the first ordinary meeting held after the same as received by it.

Statutory body must consider auditor-general's observations and suggestions

46H. If a chairperson of a statutory body is given observations or suggestions (together with any comments on them) under section 93(4), the chairperson must ensure they are considered at the statutory body's next ordinary meeting.

Annual report

46J.(1) As soon as possible after the close of each financial year but, subject to subsection (2), in no case later than 4 months after that close a statutory body shall prepare and furnish to the appropriate Minister a report in writing on the operations of the statutory body during that financial year.

(2) The appropriate Minister may, in a particular case, extend or further extend the period of 4 months referred to in subsection (1) by written notice given to the statutory body.

(2A) If the appropriate Minister extends the period referred to in subsection (1) to a period of more than 6 months, the appropriate Minister must, within 14 days of granting that extension, give to the Legislative Assembly an explanation for the granting of that extension.

(3) The report—

- (a) shall contain such information as the appropriate Minister directs to enable the appropriate Minister to assess the efficiency, effectiveness and economy of the statutory body and the need for its continuance; and
- (b) shall contain a copy of the annual financial statements of the statutory body relating to that financial year published pursuant to section 46F(4).

PART 3A—TABLING OF ANNUAL REPORTS**Appropriate Minister must table reports**

46K. Within 14 days after receiving the annual report of a department or statutory body, the appropriate Minister must table a copy of it in the Legislative Assembly.

Summary reports

46KA.(1) This section applies if the appropriate Minister administers a number of statutory bodies of a like nature having the same financial year.

(2) The appropriate Minister may prepare a report (a “**summary report**”) for the statutory bodies for a particular financial year.

(3) Instead of tabling separate reports in the Legislative Assembly for the statutory bodies, the appropriate Minister may—

- (a) table the summary report in the Legislative Assembly within 1 month after receiving the last of the annual reports for the statutory bodies; or
- (b) incorporate the summary report in—
 - (i) a department’s annual report; or
 - (ii) the annual report of a body helping the Minister in administering the Act under which the statutory bodies are established.

(4) If the appropriate Minister acts under subsection (3)(b)(ii), the Minister must table the body’s annual report in the Legislative Assembly within 1 month after receiving the last of the annual reports for the statutory bodies.

Minister to explain late tabling of annual report

46KB.(1) This section applies if the appropriate Minister tables, in the Legislative Assembly—

- (a) the annual report of a department or statutory body (other than a summary report) later than 4 months and 14 days after the end of a financial year; or
- (b) a summary report later than 5 months after the end of the statutory bodies’ financial year.

(2) The Minister must also give the Legislative Assembly a written statement—

- (a) stating the report is being tabled late; and
- (b) stating the length of the delay; and
- (c) explaining the reasons for the delay.

Procedure if Legislative Assembly not in session or sitting

46KC.(1) This section applies if the Legislative Assembly is not in session or is not actually sitting when the appropriate Minister is required to do any of the following things—

- (a) table a copy of an annual report in the Legislative Assembly;
- (b) give the Legislative Assembly a written statement about the late tabling of an annual report;
- (c) if the Minister has given a department or statutory body an extension of time for giving the Minister a copy of its annual report—give the Legislative Assembly an explanation for giving the extension.

(2) The appropriate Minister must give a copy of the report, the written statement or the explanation to the clerk of the Parliament.

(3) The clerk must table the report, statement or explanation before the Legislative Assembly on its next sitting day.

(4) The report, statement or explanation is taken to have been tabled in the Legislative Assembly on the day it is given to the clerk.

(5) The day of receipt of the report, statement or explanation must be recorded in the votes and proceedings on the next sitting day.

(6) If the Legislative Assembly orders the report, statement or explanation to be printed, the report, statement or explanation is taken to have been ordered to be printed by the Legislative Assembly on the day the clerk receives it.

PART 4—STANDARDS ABOUT FINANCIAL MANAGEMENT

Financial management standards

46L.(1) The Treasurer may make standards about the following—

- (a) the policies and principles to be observed in financial management, including planning, performance management,

internal control and corporate management;

- (b) the content of financial statements and annual reports;
- (c) the matters to be included in financial management practice manuals.

(2) A standard may, under the *Statutory Instruments Act 1992*, section 23, apply, adopt or incorporate the provisions of a document (as in force at a particular time) that is made by the Treasurer or published by the department within which this provision is administered.

(3) Each accountable officer and statutory body must comply with relevant provisions of a standard.

(4) A standard is subordinate legislation.

Requirements before making a financial management standard

46LA. Before making a financial management standard, the Treasurer must—

- (a) have regard to relevant standards made by appropriate professional bodies; and
- (b) consult with the auditor-general about the standard.

Financial management standard may include commentary about its operation

46LB.(1) If the Treasurer considers it desirable, a financial management standard may include a commentary about the operation of a provision of the standard.

(2) However, the commentary is not part of the standard.

(3) To remove any doubt, if the standard includes a commentary about the operation of a provision—

- (a) the commentary is not meant to be exhaustive; and
- (b) the commentary and the provision are to be read in the context of each other and the other provisions of the standard but, if the commentary and the provision so read are inconsistent, the provision prevails.

Exemption from financial management standards

46LC.(1) The Treasurer may, in writing, exempt a department or statutory body from complying with a financial management standard (in whole or part).

(2) However, before giving the exemption, the Treasurer must consult with the auditor-general about the proposed exemption.

(3) The Treasurer may impose conditions on the exemption.

(4) If the exemption relates to a prescribed accounting standard, the department or statutory body must disclose the extent and financial implications of non-compliance with the standard in its general purpose financial statements.

Financial Management Practice Manuals

46M.(1) The Financial Management Practice Manual of a department or statutory body referred to in this Act and every amendment, alteration or variation to that Manual is to be read subject to this Act, the provisions of any other Act or law that are applicable to the financial management of the department or statutory body and to the financial management standards.

(2) The Financial Management Practice Manual is to set out the particulars of financial systems of the department or statutory body and the practices and controls necessary to give effect to matters relative to financial management contained in the prescribed requirements.

(3) Every officer engaged on duties in connection with the financial management of a department or statutory body must, subject to this Act, comply with the Financial Management Practice Manual prepared and issued in respect of that department or statutory body.

(4) A copy of a Financial Management Practice Manual prepared in accordance with this Act and of every amendment, alteration or variation to that Manual is to be made available to the auditor-general, as and when the auditor-general requires, by the accountable officer of the department or by the statutory body to which the Manual relates.

(5) Where a number of statutory bodies of a like nature are administered by the appropriate Minister, the appropriate Minister or the department or body that assists that Minister in administering the Act or Acts by or under

which the statutory bodies were constituted, may prepare and amend, alter or vary from time to time, if the Minister or the department or body considers appropriate, in accordance with this part, a standard Financial Management Practice Manual that, unless otherwise determined by that appropriate Minister, is to be the Financial Management Practice Manual of those statutory bodies.

PART 5—QUEENSLAND AUDITOR-GENERAL AND QUEENSLAND AUDIT OFFICE

Division 1—General

Auditor-general and Audit Office

47.(1) There is to be a Queensland auditor-general.

(2) An office called the Queensland Audit Office is established.

(3) The office consists of the auditor-general, the deputy auditor-general and the staff of the Audit Office.

Control of Audit Office

48. The auditor-general is to control the Audit Office.

Auditor-general not subject to direction

49.(1) The auditor-general is not subject to direction by any person about—

- (a)** the way in which the auditor-general's powers in relation to audit are to be exercised; or
- (b)** the priority to be given to audit matters.

(2) Subsection (1) has effect despite the *Public Service Act 1996*.

Division 2—Provisions relating to auditor-general**Appointment of auditor-general**

50.(1) The auditor-general is to be appointed by the Governor in Council.

(2) A person may be appointed as the auditor-general only if—

- (a) press advertisements have been placed nationally calling for applications from suitably qualified persons to be considered for appointment; and
- (b) the Minister has consulted with the Parliamentary Committee about—
 - (i) the process of selection for appointment; and
 - (ii) the appointment of the person as the auditor-general.

Duration of appointment

51.(1) The appointment of the auditor-general is for the term (not longer than 7 years) specified in the auditor-general's instrument of appointment.

(2) A person appointed as auditor-general is not eligible for reappointment.

Terms of appointment

52.(1) The auditor-general holds office on a full-time basis.

(2) The auditor-general is to be paid remuneration and allowances equal to the highest remuneration and allowances payable to the chief executive of a department under the *Public Service Act 1996*.

(2A) For subsection (2), remuneration and allowances payable to the chief executive of a department does not include any part of a performance bonus payable to the chief executive under the chief executive's contract.

(3) The remuneration and allowances of the auditor-general are payable out of the public accounts, which are appropriated accordingly.

(4) The auditor-general holds office on the terms not provided by this Act that are determined by the Governor in Council.

Pecuniary interests declaration

53.(1) Within 1 month after appointment, the auditor-general must give to the speaker a statement setting out the information mentioned in subsection (2) in relation to the pecuniary and other interests of the auditor-general and other persons related to or connected with the auditor-general.

(2) The information to be set out in the statement is the information that would be required to be entered on a register or otherwise disclosed by any law or resolution of the Legislative Assembly if the auditor-general were a member of the Legislative Assembly.

(3) If a change happens in the pecuniary or other interests that would be required to be disclosed if the auditor-general were a member of the Legislative Assembly, the auditor-general must give to the speaker a revised statement taking account of the change.

(4) The speaker must, on request, give a copy of the latest statement to—

- (a) the Premier; or
- (b) the leader of a political party represented in the Legislative Assembly; or
- (c) the Criminal Justice Commission; or
- (d) a member of the parliamentary committee.

(5) The speaker must, on request, give a copy of the part of the latest statement that relates only to the auditor-general to another member of the Legislative Assembly.

(6) A member of the Legislative Assembly may, by writing given to the speaker, allege that the auditor-general has not complied with the requirements of this section.

Preservation of rights

54.(1) This section applies if an officer of the public service is appointed as the auditor-general.

(2) The person retains and is entitled to all rights that have accrued to the person because of employment as an officer of the public service, or that would accrue in the future to the person because of that employment, as if

service as auditor-general were a continuation of service as an officer of the public service.

(3) If the person ceases to be auditor-general and again becomes an officer of the public service, the person's service as auditor-general is to be regarded as service of a similar kind in the public service for the purpose of determining the person's rights as an officer of the public service.

Leave of absence

55. The Minister may grant leave of absence to the auditor-general in accordance with the terms on which the auditor-general holds office.

Resignation

56. The auditor-general may resign by signed notice given to the Governor and the speaker or, if there is no speaker or the speaker is unavailable, the clerk of the Parliament.

Suspension and removal

57.(1) The Governor may, on an address from the Legislative Assembly, remove the auditor-general from office—

(a) on the ground of proved incapacity, incompetence or misconduct;
or

(b) if the auditor-general is convicted of an indictable offence.

(2) The motion for the address may only be moved by the Premier.

(3) The Premier may move the motion only if—

(a) the Premier has given the auditor-general a statement setting out the reasons for the motion; and

(b) the statement and any written response by the auditor-general have been laid before the Legislative Assembly; and

(c) the Premier has consulted with the Parliamentary Committee about the motion; and

(d) agreement to the motion has been obtained from—

- (i) all members of the Parliamentary Committee; or
- (ii) a majority of members of the Parliamentary Committee (other than a majority consisting solely of the members of the political party or parties in government in the Assembly).

(4) The Governor in Council may suspend the auditor-general from office—

- (a) on the ground of incapacity, incompetence or misconduct; or
- (b) if the auditor-general is convicted of an indictable offence.

(5) When the Legislative Assembly is in session, the Governor in Council may suspend the auditor-general only on an address from the Legislative Assembly.

(6) The motion for the address must comply with subsections (2) and (3).

(7) When the Legislative Assembly is not in session, the Governor in Council may suspend the auditor-general only if—

- (a) the Premier has given the auditor-general a statement setting out the reasons for the suspension; and
- (b) the Premier has considered any response by the auditor-general to the statement.

(8) The Premier must lay the statement and any written response by the auditor-general before the Legislative Assembly within 3 sitting days after the day on which the suspension begins.

(9) A suspension made when the Legislative Assembly is not in session ceases to have effect—

- (a) subject to paragraph (b)—at the end of 7 sitting days after the day on which the suspension begins; or
- (b) if the auditor-general is earlier suspended or removed from office on an address from the Legislative Assembly—at that earlier time.

(10) If the suspension ceases to have effect under subsection (9)(a), the auditor-general is entitled to be paid remuneration and allowances for the period of the suspension.

(11) Except as provided in subsection (10), the auditor-general is entitled to be paid remuneration and allowances for the period of a suspension only if—

- (a) the Legislative Assembly resolves that remuneration and allowances be paid for the period; or
- (b) the Governor in Council approves the payment of remuneration and allowances for the period.

Division 3—Deputy auditor-general

Deputy auditor-general

58. There is to be a deputy auditor-general.

Duties of deputy auditor-general

59.(1) The deputy auditor-general is to perform the duties directed by the auditor-general.

(2) The deputy auditor-general is to act as auditor-general—

- (a) during vacancies in the office of auditor-general; and
- (b) during periods when the auditor-general is absent from duty or Australia or is, for another reason, unable to perform the functions of the office.

(3) While the deputy auditor-general is acting as auditor-general—

- (a) the deputy auditor-general has all the powers and functions of the auditor-general; and
- (b) this Act and other Acts apply to the deputy auditor-general as if the deputy auditor-general were the auditor-general.

(4) Anything done by or in relation to the deputy auditor-general while the deputy auditor-general is purporting to act as auditor-general is not invalid merely because the occasion for the deputy auditor-general to act had not arisen or had ceased.

Deputy auditor-general employed under Public Service Act

60. The deputy auditor-general is to be employed under the *Public Service Act 1996*.

Pecuniary interests declaration

61. Section 53 (Pecuniary interests declaration) applies to the deputy auditor-general in the same way as it applies to the auditor-general.

Deputy auditor-general subject only to direction of auditor-general

62.(1) The deputy auditor-general is not subject to direction by any person (other than the auditor-general) about—

- (a) the way in which the auditor-general's powers in relation to audit are to be exercised; or
- (b) the priority to be given to audit matters.

(2) Subsection (1) has effect despite the *Public Service Act 1996*.

Division 4—Staff of Audit Office**Staff employed under Public Service Act**

63. The staff of the audit office are to be employed under the *Public Service Act 1996*.

Staff subject only to direction of auditor-general

65.(1) The staff of the Audit Office are not subject to direction by any person (other than the auditor-general, the deputy auditor-general or a person authorised by the auditor-general) about—

- (a) the way in which the auditor-general's powers in relation to audit are to be exercised; or
- (b) the priority to be given to audit matters.

(2) Subsection (1) has effect despite the *Public Service Act 1996*.

Division 5—Other matters**Delegation of powers**

66.(1) The auditor-general may delegate powers under any Act to an authorised auditor.

(2) However, the auditor-general must not delegate a power to report to the Legislative Assembly.

Auditor-general accountable officer

67.(1) The Audit Office is a department within the meaning of this Act.

(2) The auditor-general is the accountable officer of the Audit Office.

Estimates

68.(1) The auditor-general must prepare, for each financial year, estimates of proposed receipts and expenditure relating to the Audit Office.

(2) The auditor-general must give the estimates to the Treasurer.

(3) The Treasurer must consult with the Parliamentary Committee in developing the proposed budget of the Audit Office for each financial year.

Audit of Audit Office

69.(1) The Governor in Council must, for each financial year, appoint a person who is a registered company auditor under the Corporations Law to conduct an audit of the Audit Office.

(2) The person is to be paid the fee determined by the Treasurer for the audit.

(3) For the purpose of conducting the audit—

- (a)** the person has all the powers of an authorised auditor; and
- (b)** this Act and other Acts apply to the person as if the person were an authorised auditor.

(4) On completing the audit, the person must give a report on the audit to

the auditor-general and the Treasurer.

(5) The auditor-general must include the person's report in the annual report of the Audit Office.

Rulings under Public Service Act

70.(1) The industrial relations Minister or Public Service Commissioner may issue a directive or guideline under the *Public Service Act 1996* that applies specifically to the audit office (whether or not it also applies to other public sector units) only with the auditor-general's approval.

(2) Subsection (1) does not apply to a directive or guideline that applies generally to all public sector units.

Reviews under Public Service Act

71.(1) A management review may be conducted under the *Public Service Act 1996* in relation to the audit office only at the auditor-general's request.

(2) Subsection (1) has effect despite the *Public Service Act 1996*.

Strategic review of Audit Office

72.(1) Strategic reviews of the Audit Office are to be conducted under this section.

(2) A review is to be conducted at least every 5 years.

(3) Each review is to be undertaken by an appropriately qualified person appointed by the Governor in Council.

(4) The terms of reference for the review are to be determined by the Governor in Council.

(5) Before a person is appointed to conduct a review, the Minister must consult with the Parliamentary Committee and the auditor-general about—

- (a) the appointment of the person; and
- (b) the terms of reference for the review.

(6) The remuneration and other terms of appointment of a person appointed to conduct a review are as determined by the Governor in

Council.

(7) For the purposes of conducting the review—

- (a) the person has all the powers that an authorised auditor has for the purposes of an audit of an entity; and
- (b) this Act and other Acts apply to the person as if the person were an authorised auditor conducting an audit of an entity.

(8) On completing the review, the person must give a report on the review to the Minister and the auditor-general.

(9) If the person proposes to include in the report a matter that, in the person's opinion, is a matter of significance, the person must—

- (a) give the Minister and the auditor-general written advice of the matter; and
- (b) include in the advice a statement to the effect that comments on the matter may be made in writing to the person within—
 - (i) 21 days after the advice is received; or
 - (ii) such longer period as is specified in the advice.

(10) If the matter is included in the report, any comments given to the person under subsection (9)(b) must also be included in the report.

(11) The Minister must lay the report before the Legislative Assembly within 3 sitting days after the Minister receives the report.

PART 6—AUDIT OF PUBLIC ACCOUNTS AND PUBLIC SECTOR ENTITIES

Division 1—Scope of auditor-general's mandate

General

73.(1) The auditor-general must, in relation to each financial year, audit—

- (a) the public accounts; and

(b) all public sector entities.

(2) However, the auditor-general must not audit the Audit Office.

(3) Subsection (1) does not apply to a public sector entity exempt from audit by the auditor-general under a regulation made under section 74.

Exemption of certain public sector entities from audit by auditor-general

74.(1) A regulation may—

- (a) exempt a public sector entity from audit by the auditor-general; and
- (b) provide that a person appointed under, or in a way specified in, the regulation must audit the public sector entity.

(2) Before a regulation is made under subsection (1), the Minister must consult with the auditor-general about the proposed regulation.

(3) For the purpose of conducting an audit under a regulation made under subsection (1)(b)—

- (a) the person appointed under the regulation has all the powers of an authorised auditor; and
- (b) this Act and other Acts apply to the person as if the person were an authorised auditor.

Appropriate Minister to give auditor-general information relating to public sector entities

75.(1) If—

- (a) a public sector entity is established; or
- (b) an entity becomes a public sector entity;

the appropriate Minister must give the auditor-general any information about the matter that the auditor-general requires.

(2) This section does not apply to a public sector entity that is, or is a part of, a department within the meaning of the *Public Service Act 1996*.

Auditor-general to be appointed auditor of every company public sector entity

76.(1) The shareholders of a company that is a public sector entity must—

- (a) appoint the auditor-general to be the auditor of the company; and
- (b) ensure that the auditor-general remains, at all times, the auditor of the company while the company remains a public sector entity.

(2) Subsection (1) does not apply to a company exempt from audit by the auditor-general under a regulation made under section 74 (Exemption of certain public sector entities from audit by auditor-general).

Audits at request of Parliament

77.(1) If the Legislative Assembly, by resolution, requests the auditor-general to conduct an audit of a matter relating to the financial administration of a public sector entity, the auditor-general must conduct the audit.

(2) This section does not apply to the financial administration of the Audit Office.

By-arrangement audits

78.(1) The auditor-general may audit an entity that is not a public sector entity at the request of a Minister or a public sector entity.

(2) The auditor-general may audit the entity only if the entity agrees to the audit.

*Division 2—Conduct of audits***Way in which audit is to be conducted**

79.(1) The auditor-general may conduct an audit in the way the auditor-general considers appropriate.

(2) In determining the appropriate way to conduct an audit, the auditor-general may have regard to—

- (a) the character of the relevant internal control system (including internal audit); and
- (b) recognised standards and practices.

(3) Subsection (2) does not limit the matters to which the auditor-general may have regard.

(4) In the case of the audit of a company, the auditor-general is not limited to conducting the audit in accordance with the Corporations Law, and may do anything else that the auditor-general considers appropriate.

Audit of performance management systems

80.(1) The auditor-general may conduct an audit of performance management systems of a public sector entity.

(2) The audit may be conducted as a separate audit or as part of another audit (including an audit of another public sector entity under this section).

(3) The object of the audit includes determining whether the performance management systems enable the public sector entity to assess whether its objectives are being achieved economically, efficiently and effectively.

(4) In conducting the audit, the auditor-general must have regard to any prescribed requirements relating to the establishment and maintenance of performance management systems that apply to the public sector entity.

Audit of public accounts

81. In auditing the public accounts, the auditor-general must ascertain whether or not, in the auditor-general's opinion—

- (a) proper accounts were properly kept in accordance with law; and
- (b) procedures applied were in accordance with the prescribed requirements and were adequate to ensure—
 - (i) proper control and safeguards were exercised over the collection, custody, banking, withdrawal, issue of, and accounting for, public moneys; and
 - (ii) public moneys received on account of, or paid out of, the public accounts were credited to, or charged to, the

- appropriate fund; and
- (iii) withdrawals from the public accounts were made for lawful and appropriate purposes; and
- (iv) proper safeguards were followed to prevent fraud and mistake; and
- (v) the requirements of the law relating to public moneys were complied with in all material respects; and
- (c) the Treasurer's annual statement is in agreement with the public accounts; and
- (d) the Treasurer's annual statement has been properly drawn up to present a true and fair view of—
 - (i) the transactions for the financial year; and
 - (ii) the position of the public accounts at the end of the financial year.

Appointment of contract auditors

82.(1) The auditor-general may appoint an appropriately qualified individual who is not a member of the staff of the Audit Office to be a contract auditor.

(2) The appointment of a person to be a contract auditor may be general or limited to a particular audit.

(3) The contract auditor—

- (a) is appointed on the terms specified in the instrument of appointment; and
- (b) may resign the appointment by signed notice given to the auditor-general.

Identity cards for authorised auditors

83.(1) The auditor-general may issue an identity card to an authorised auditor.

(2) The identity card must—

- (a) contain a recent photograph of the authorised auditor; and
- (b) be signed by the authorised auditor and the auditor-general.

(3) A person who ceases to be an authorised auditor must not, without reasonable excuse, fail to return the person's identity card to the auditor-general as soon as practicable after ceasing to be an authorised auditor.

Maximum penalty for subsection (3)—10 penalty units.

Proof of authority as authorised auditor

84. An authorised auditor may exercise a power in relation to a person only if the authorised auditor produces his or her identity card for inspection by the person.

Access to documents and property

85.(1) For the purpose of conducting an audit of the public accounts, an authorised auditor is entitled, at all reasonable times, to full and free access to all documents and property relevant to the audit.

(2) For the purpose of conducting an audit of an entity under this Act, an authorised auditor is entitled, at all reasonable times, to full and free access to all documents and property belonging to, in the custody of, or under the control of, the entity.

(3) For the purpose of conducting an audit under this Act, an authorised auditor may—

- (a) enter, at any reasonable time—
 - (i) a place occupied by a public sector entity or another entity subject to audit; or
 - (ii) a place occupied by a financial institution with which a public sector entity, or another entity subject to audit, maintains an account; or
 - (iii) another place if the occupier of the place consents to the entry; and
- (b) inspect, examine, photograph or film anything in the place; and

- (c) take extracts from, and make copies of, any documents in the place; and
- (d) take into the place persons, equipment and materials that the authorised auditor reasonably requires; and
- (e) require any person in the place to give to the authorised auditor reasonable assistance in relation to the exercise of the powers mentioned in paragraphs (a) to (d).

(4) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (3)(e).

Maximum penalty—40 penalty units.

(5) It is not a reasonable excuse for a person to fail to comply with a requirement made under subsection (3)(e) that complying with the requirement might tend to incriminate the person.

(6) Neither an answer by a person under a requirement made under subsection (3)(e), nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—

- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
- (b) the answer might in fact tend to incriminate the person.

(7) The fact that a document was produced by a person under a requirement made under subsection (3)(e) is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—

- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
- (b) producing the document might in fact tend to incriminate the person.

Obtaining information

86.(1) If it is reasonably necessary for the purposes of an audit under this Act, an authorised auditor may, by written notice given to a person, require

the person to give to the authorised auditor specified information, within a reasonable period and in a reasonable way specified in the notice.

(2) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (1).

Maximum penalty—40 penalty units.

(3) It is not a reasonable excuse for a person to fail to comply with a requirement under subsection (1) that complying with the requirement might tend to incriminate the person.

(4) Neither information given by a person under a requirement under subsection (1), nor any other information or a document or other thing obtained as a direct or indirect consequence of the person giving the information, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the information) if—

- (a) the person, before giving the information, claimed that giving the information might tend to incriminate the person; and
- (b) giving the information might in fact tend to incriminate the person.

Obtaining evidence

87.(1) If it is reasonably necessary for the purposes of an audit under this Act, an authorised auditor may, by written notice given to a person, require the person—

- (a) to attend before an authorised auditor, at a reasonable time and place specified in the notice, and then and there answer questions; and
- (b) to produce to an authorised auditor, at a reasonable time and place specified in the notice, documents belonging to, in the custody of, or under the control of, the person.

(2) The authorised auditor before whom the person attends may require answers to be verified or given on oath or affirmation, and either orally or in writing, and for that purpose the authorised auditor may administer an oath or affirmation.

(3) The oath to be taken, or affirmation to be made, by a person for the

purposes of this section is an oath or affirmation that the answers the person will give will be true.

(4) An authorised auditor to whom a document is produced under a notice under subsection (1)—

- (a) may keep the document for a reasonable period for the purposes of conducting the relevant audit; and
- (b) may take extracts from and make copies of the document.

(5) While the authorised auditor has possession of the document, the authorised auditor must allow the document to be inspected at any reasonable time by a person who would be entitled to inspect it if it were not in the authorised auditor's possession.

(6) The regulations must prescribe scales of allowances and expenses to be allowed to persons required to attend under this section.

(7) A person must not, without reasonable excuse, fail to comply with a notice under subsection (1).

Maximum penalty—40 penalty units.

(8) It is not a reasonable excuse for a person to fail to comply with a notice under subsection (1) that complying with the notice might tend to incriminate the person.

(9) Neither an answer given by a person under this section, nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—

- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
- (b) the answer might in fact tend to incriminate the person.

(10) The fact that a document was produced by a person under this section is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—

- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and

- (b) producing the document might in fact tend to incriminate the person.

Compensation

88.(1) A person (other than a public sector entity or another person subject to audit) who incurs any loss or expense—

- (a) because of the exercise or purported exercise of a power under this division; or
- (b) in complying with a requirement made of the person under this division;

may claim compensation from the State.

(2) A payment of compensation may be claimed and ordered—

- (a) in a proceeding for compensation brought in a court of competent jurisdiction for the recovery of compensation; or
- (b) during a proceeding for an offence against this Act brought against the person by whom the claim is made.

(3) A court may order the payment of compensation for the loss or expense only if it is satisfied that it is just to do so in the circumstances of the particular case.

False or misleading information

89.(1) A person must not—

- (a) make a statement to an authorised auditor that the person knows is false or misleading in a material particular; or
- (b) omit from a statement made to an authorised auditor anything without which the statement is, to the person's knowledge, misleading in a material particular.

Maximum penalty—80 penalty units.

(2) A complaint against a person for an offence against subsection (1)(a) or (b) is sufficient if it states that the information given was false or misleading to the person's knowledge.

Obstruction of authorised auditor

90. A person must not, without reasonable excuse—

- (a) obstruct, hinder or resist; or
- (b) attempt to obstruct, hinder or resist;

an authorised auditor in the exercise of a power under this Act.

Maximum penalty—80 penalty units.

Impersonation of authorised auditor

91. A person must not pretend to be an authorised auditor.

Maximum penalty—80 penalty units.

Confidentiality

92.(1) In this section—

“person to whom this section applies” means a person who is or has been—

- (a) an authorised auditor; or
- (b) a person engaged or employed by a contract auditor;

“protected information” means information that is obtained under this Act.

(2) A person to whom this section applies must not—

- (a) make a record of protected information; or
- (b) whether directly or indirectly, divulge or communicate protected information;

unless the record is made, or the information divulged or communicated—

- (c) under or for the purposes of this Act; or
- (d) in the performance of duties, as a person to whom this section applies, under or for the purposes of this Act.

Maximum penalty—200 penalty units or imprisonment for 1 year.

(3) Subsection (2) does not prevent the disclosure of information to—

- (a) the Parliamentary Committee of Public Accounts; or
- (b) the Parliamentary Committee of Public Works; or
- (c) the Criminal Justice Commission; or
- (d) a police officer, or a person or body responsible for the investigation or prosecution of offences, if the information relates to the investigation or prosecution of an offence; or
- (e) a court for the purposes of the prosecution of a person for an offence.

Report on audit

93.(1) The auditor-general may prepare a report on any audit conducted under this Act.

(2) An authorised auditor (other than the auditor-general) must give the auditor-general a report on every audit conducted by the authorised auditor.

(3) A report under subsection (1) or (2) may contain observations and suggestions about anything arising out of the audit.

(4) If the auditor-general is of the opinion that observations or suggestions made under subsection (3) require attention or further consideration, the auditor-general must give them (together with any comments on them)—

- (a) if they arose out of an audit of the public accounts—to the Treasurer; or
- (b) if they arose out of an audit of a department—to the accountable officer of the department; or
- (c) if they arose out of an audit of another entity—the chairperson or equivalent officer of the entity and the person responsible for the financial administration of the entity.

(5) If the auditor-general is of the opinion that the observations or suggestions made under subsection (3) are of significance, the auditor-general must also give them (together with any comments on them) to the appropriate Minister and the Treasurer.

Protection from liability

94.(1) An authorised auditor does not incur civil liability for an act or omission done or omitted to be done honestly and without negligence under or for the purposes of this Act.

(2) A liability that would, but for subsection (1), attach to an authorised auditor attaches instead to the State.

Audit fees

95.(1) The auditor-general may charge fees for an audit conducted by the auditor-general.

(2) The auditor-general may, with the Treasurer's approval, determine the basic rates of fees.

(3) The auditor-general must assess the fees for an audit having regard to the basic rates of fees determined under subsection (2).

(4) Unpaid fees may be recovered by the auditor-general as a debt due to the auditor-general.

Act does not limit other powers of auditor-general

96. This Act does not limit any power that the auditor-general has apart from this Act.

*Division 3—Reports to the Legislative Assembly***Reports on auditing standards**

97.(1) As soon as practicable after the commencement of this section, the auditor-general must prepare a report to the Legislative Assembly—

- (a) setting out the general standards that the auditor-general applies, or proposes to apply, to—
 - (i) the conduct of audits; and
 - (ii) the selection, engagement, and quality control of the work, of contract auditors; and

- (b) indicating the extent to which the standards are in accordance with auditing standards issued by relevant professional bodies.

(2) If the auditor-general subsequently makes a significant change to the general standards, the auditor-general must, as soon as practicable after making the change, prepare a report to the Legislative Assembly indicating—

- (a) the nature of the change; and
- (b) the extent to which the changed standards are in accordance with auditing standards issued by relevant professional bodies.

(3) A report to the Legislative Assembly prepared by the auditor-general on the conduct of an audit must refer to any occasion of significance on which the general standards were not applied.

(4) The auditor-general must arrange for copies of the report under subsection (1), and each report under subsection (2), to be made available for sale to the public.

Annual report on public accounts

98.(1) The auditor-general must prepare a report to the Legislative Assembly on each audit conducted of the public accounts.

(2) The report must—

- (a) deal with the matters mentioned in section 81 (Audit of public accounts); and
- (b) deal with the action (if any) taken to remedy significant deficiencies reported in previous reports on audits conducted of the public accounts.

Annual reports on audits of public sector entities

99.(1) The auditor-general must prepare a report to the Legislative Assembly on each audit conducted of a public sector entity by an authorised auditor.

(2) The report must—

- (a) state whether or not—

- (i) the audit of the public sector entity has been completed; and
 - (ii) the statements relating to the accounts of the public sector entity have been audited; and
- (b) draw attention to any case in which the functions relating to the financial management of the public sector entity were not adequately and properly performed if, in the auditor-general's opinion, the matter is of sufficient significance to require inclusion in the report; and
- (c) set out—
- (i) the results of audits conducted, in relation to the relevant financial year, of controlled entities of the public sector entity by an authorised auditor; and
 - (ii) if audits were not conducted in relation to particular controlled entities—the reasons why they were not conducted; and
- (d) deal with the action (if any) taken to remedy significant deficiencies reported in previous reports on audits of the public sector entity.

Reports on audits requested by Parliament

100. The auditor-general must prepare a report to the Legislative Assembly on each audit conducted at the request of the Legislative Assembly.

Interim, supplementary and combined reports

101.(1) The auditor-general may prepare interim and supplementary reports to the Legislative Assembly on any matter on which the auditor-general is to report or has reported.

(2) The auditor-general may combine reports on any 2 or more audits.

Other reports

102. The auditor-general may prepare any of the following reports to the

Legislative Assembly—

- (a) if the auditor-general considers it desirable to do so at any particular time for reasons of urgency—a report on any significant matter arising out of an audit;
- (b) if the auditor-general considers it to be in the public interest to do so—a full report on, or a report on any specific matters arising out of, a particular audit;
- (c) if the auditor-general considers it otherwise appropriate to do so at any time—a report on any matter arising out of an audit to which attention should be drawn;
- (d) if a regulation has been made for the purposes of section 5A(1) (Entities and their control) or section 74 (Exemption of certain public sector entities from audit by auditor-general) that the auditor-general advised should not have been made or should have been made differently—a report setting out the advice and the reasons for it.

Comments on proposed audit reports

103.(1) If the auditor-general proposes to include in a report to the Legislative Assembly under this division a matter that, in the auditor-general's opinion, is a matter of significance, the auditor-general must give written advice of the matter that is proposed to be included to—

- (a) if the matter relates to a department—the accountable officer of the department; or
- (b) if the matter relates to a public sector entity controlled by a department—the chairperson or equivalent officer of the entity, the person responsible for the financial administration of the entity and the accountable officer of the department; or
- (c) if the matter relates to another public sector entity—the chairperson or equivalent officer of the entity and the person responsible for the financial administration of the entity;

and—

- (d) if the matter raises issues concerning the powers or functions of the Treasurer under this Act—the Treasurer; or

- (e) if the matter does not raise issues concerning the powers or functions of the Treasurer under this Act—to the appropriate Minister.

(2) The advice must include a statement to the effect that comments on the proposed matter may be made in writing given to the auditor-general—

- (a) within 21 days after the advice is received; or
- (b) within such longer period as is specified in the advice.

(3) If comments are received within the 21 days or longer period, the auditor-general must include them in the report.

Procedure for reporting certain sensitive information

104.(1) If the auditor-general considers that it would be against the public interest to disclose in a report under this division information that could—

- (a) have a serious adverse effect on the commercial interests of a public sector entity; or
- (b) reveal trade secrets of a public sector entity; or
- (c) prejudice the investigation of a contravention or possible contravention of the law; or
- (d) prejudice the fair trial of a person; or
- (e) cause damage to the relations between the Government of the State and another Government;

the auditor-general must not disclose the information in the report but must instead include it in a report prepared and given to the Parliamentary Committee.

(2) This section has effect despite anything in this or any other Act.

Tabling of reports

105.(1) A report prepared under this division must be given to the speaker or, if there is no speaker or the speaker is unavailable, to the clerk of the Parliament.

(2) The speaker or clerk must cause a copy of the report to be laid before

the Legislative Assembly on its next sitting day.

(3) For the purposes of its printing and publication, a report that is given to the speaker or the clerk under subsection (2) is taken to have been laid before the Legislative Assembly, and to have been ordered to be printed by the Legislative Assembly, when it is given to the speaker or the clerk.

PART 7—GENERAL PROVISIONS

Losses and special payments

106.(1) Losses in relation to the public accounts and departmental accounts may be written off by the relevant accountable officer.

(2) Special payments may be authorised to be made from departmental accounts by the relevant accountable officer.

(3) A special payment may be made to an accountable officer only with the prior approval of the Governor in Council.

Recovery of moneys and the value of property

107.(1) Where there occurs a loss of or deficiency in—

- (a) public moneys that have been advanced to an officer or employee of a department;
- (b) public moneys or other moneys while those moneys are under the control of an officer or employee of a department within the meaning of this section;

that loss or deficiency shall be a debt due to the Crown and may be recovered from the officer or employee by action in a court of competent jurisdiction.

(1A) It is a defence to an action for the recovery of moneys from a person under subsection (1) if the person proves that the loss or deficiency was not caused or contributed to by a failure by the person to fulfil any of the person's duties in relation to those moneys including the person's duties under the prescribed requirements.

(2) Where loss or destruction of or damage to public property or other property occurs while the property is in the care of an officer or employee of a department within the meaning of this section, the value of the property lost or destroyed or, as the case may be, the cost of repairing the damage to that property shall be a debt due to the Crown and may be recovered by action in a court of competent jurisdiction from—

- (a) the officer or employee in whose care the property was at the material time; or
- (b) any other officer or employee who by negligence or misconduct causes or contributes to the loss or destruction of or damage to the property.

(2A) It is a defence to an action for the recovery from a person of moneys under subsection (2) if the person proves that the loss or destruction of or damage to the property was not caused or contributed to by any failure by the person to take reasonable steps to prevent that loss, destruction or damage.

(2B) Where the negligence or misconduct of an officer or employee of a department was not the sole cause of any loss or destruction of or damage to the property, the Crown may recover from the officer or employee referred to in subsection (2)(a) so much only of the amounts referred to in subsection (2) as is just and equitable having regard to the contribution made by the officer or employee to the loss, destruction or damage as determined by the court.

(3) In this section a reference to an officer or employee of a department includes a reference to a person who has been such an officer or employee.

(4) For the purposes of this section—

- (a) public moneys or other moneys shall be taken to be under the control of an officer or employee of a department if the moneys have been collected or received by or have come into the custody of the officer or employee but have not been paid to another person or to the credit of a financial-institution account as required by the prescribed requirements; and
- (b) public property or other property shall be taken to be in the care of an officer or employee of a department if the property—
 - (i) has been delivered to the officer or employee; and

- (ii) has not been returned to a person entitled to receive it on behalf of the Crown in right of the State.

(5) Subsections (1) and (2) shall not affect a right of the Crown to recover an amount from an officer or employee otherwise than under this section but the Crown shall not recover amounts from the one officer or employee under this section and otherwise than under this section, in respect of the same loss, deficiency, destruction or damage.

Delegation by Treasurer

109.(1) The Treasurer may delegate the Treasurer's powers under the provisions mentioned in subsection (2) to—

- (a) an officer of the department; or
- (b) the holder of an office in or connected with the department.

(2) Subsection (1) applies to the powers of the Treasurer under the following provisions—

- (a) section 11(4) (Powers of Treasurer re trust and special funds);
- (b) section 11A (Payment of interest on funds);
- (c) section 14 (Moneys to be kept at financial institution);
- (d) section 16 (Overdrafts);
- (e) section 18 (Departmental financial-institution accounts);
- (f) section 40A (Treasurer's borrowing powers);
- (g) section 41(2) and (3) (Power of Treasurer to invest moneys);
- (h) section 42 (Appropriation not required);
- (i) section 46(4) (Treasurer's unclaimed moneys fund).

Regulations

110.(1) The Governor in Council may make regulations under this Act.

(2) A regulation may create offences and prescribe penalties for the offences of not more than 5 penalty units.

PART 8—TRANSITIONAL PROVISIONS

References to authorised officer in other Acts

111. A reference in another Act to an authorised officer within the meaning of this Act is a reference to an authorised auditor.

References to consolidated revenue fund, consolidated revenue or loan fund

112. A reference in an Act to the consolidated revenue fund, the consolidated revenue or the loan fund is a reference to the consolidated fund.

References to Department of the auditor-general

113. A reference in an Act to the Department of the auditor-general is a reference to the Audit Office.

References to repealed Acts

114. A reference in an Act or document to either of the following Acts is taken to be a reference to this Act—

- *Audit Act 174*
- *Treasury Funds Investment Act 1958.*

PART 9—EXTENSION OF AUDITOR-GENERAL'S TERM OF OFFICE

Extension of term

115.(1) The appointment instrument appointing Barrie Milton Rollason as auditor-general for a term of 4 years on and from 17 December 1992 is taken instead to have appointed him as auditor-general for a term of 5 years

on and from 17 December 1992.

(2) To remove doubt, it is declared that the extension of the auditor-general's term under this section is not an appointment under section 50 or a reappointment within the meaning of section 51(2).

(3) In this section—

“appointment instrument” means Executive Council Minute No. 2759, of 17 December 1992.

Expiry of pt 9

116. This part expires on 18 December 1997.

ENDNOTES**1 Index to endnotes**

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 4 September 1997. Future amendments of the Financial Administration and Audit Act 1977 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key**Key to abbreviations in list of legislation and annotations**

AIA	=	Acts Interpretation Act 1954	(prev)	=	previously
amd	=	amended	proc	=	proclamation
ch	=	chapter	prov	=	provision
def	=	definition	pt	=	part
div	=	division	pubd	=	published
exp	=	expires/expired	R[X]	=	Reprint No.[X]
gaz	=	gazette	RA	=	Reprints Act 1992
hdg	=	heading	reloc	=	relocated
ins	=	inserted	renum	=	renumbered
lap	=	lapsed	rep	=	repealed
notfd	=	notified	s	=	section
om	=	omitted	sch	=	schedule
o in c	=	order in council	sdiv	=	subdivision
p	=	page	SIA	=	Statutory Instruments Act 1992
para	=	paragraph	SL	=	subordinate legislation
prec	=	preceding	sub	=	substituted
pres	=	present	unnum	=	unnumbered
prev	=	previous			

4 Table of earlier reprints

TABLE OF EARLIER REPRINTS

[If a reprint number includes an arabic letter, the reprint was released in unauthorised, electronic form only.]

Reprint No.	Amendments included	Reprint date
1	to Act No. 9 of 1993	1 May 1993
2	to Act No. 75 of 1994	27 January 1995
3	to Act No. 58 of 1995	8 December 1995
3A	to Act No. 24 of 1996	19 September 1996
3B	to Act No. 54 of 1996	16 December 1996

5 Tables in earlier reprints

TABLES IN EARLIER REPRINTS

Name of table	Reprint No.
Changed citations and remade laws	2
Changed names and titles	2, 3
Corrected minor errors	1
Obsolete and redundant provisions	2, 3
Renumbered provisions	1

6 List of legislation

Financial Administration and Audit Act 1977 No. 10

date of assent 14 April 1977

s 36(2), (3) and (4) and ss 44, 45 commenced on date of assent

remaining provisions commenced 1 July 1978 (proc pubd gaz 27 May 1978 p 607)

as amended by—

Financial Administration and Audit Act Amendment Act 1978 No. 80

date of assent 15 December 1978

commenced on date of assent

Financial Administration and Audit Act Amendment Act 1981 No. 89

date of assent 23 November 1981

commenced on date of assent

Financial Administration and Audit Act Amendment Act 1985 No. 82

date of assent 29 November 1985

ss 1–2 commenced on date of assent

such part of s 29 as inserts s 46F commenced 31 December 1986 (proc pubd gaz 13 September 1986 p 322)

such part of s 30 as inserts s 46G commenced 31 December 1986 (proc pubd gaz 13 September 1986 p 322)

such part of s 31 as inserts s 46J commenced 31 December 1986 (proc pubd gaz 13 September 1986 p 322)

remaining provisions commenced 8 February 1986 (proc pubd gaz 8 February 1986 p 488)

Financial Administration and Audit Act and Another Act Amendment Act 1988 No. 49 pt 2

date of assent 12 May 1988

ss 5, 6(a)(iv)–(v), (vii)–(viii), 17, 19–22, 24, 25(a)(i) and 27 commenced 1 July 1990 (proc pubd gaz 30 June 1990 p 1356)

remaining provisions commenced 1 July 1988 (proc pubd gaz 25 June 1988 p 2441)

Public Service Management and Employment Act 1988 No. 52 s 44 sch 3 (as amd by 1989 No. 103 s 3 sch)

date of assent 12 May 1988

commenced 18 July 1988 (proc pubd gaz 16 July 1988 p 2876)

Parliamentary Service Act 1988 No. 67 s 56 sch

date of assent 21 October 1988

commenced 19 November 1988 (proc pubd gaz 17 November 1988 p 1227)

Public Accountants Registration (Repeal and Consequential Amendments) Act 1990 No. 85 s 5 sch 2

date of assent 29 November 1990

commenced 1 January 1991 (see s 2(3))

Transport Infrastructure (Railways) Act 1991 No. 28 s 8.9

date of assent 5 June 1991

commenced 1 July 1991 (proc pubd gaz 15 June 1991 p 831)

Financial Administration and Audit Amendment Act 1991 No. 37 (as amd by 1993 No. 9 s 33 sch 2)

date of assent 12 June 1991

ss 1–2 commenced on date of assent

s 55 (amd 1993 No. 9 s 33 sch 2) never proclaimed into force and om 1994 No. 87 s 4(1) sch 3 pt 2

remaining provisions commenced 1 July 1991 (see s 2(2))

Audit and Parliamentary Committees (Miscellaneous Amendments) Act 1992 No. 45 pts 1–2 sch 1

date of assent 19 August 1992

commenced on date of assent

Audit Legislation Amendment Act 1993 No. 9 ss 1–3, pt 2, sch 1

date of assent 26 March 1993

ss 1–2 commenced on date of assent

remaining provisions commenced 1 May 1993 (1993 SL No. 125)

Local Government Act 1993 No. 70 ss 1–2, 804 sch

date of assent 7 December 1993

ss 1–2 commenced on date of assent

remaining provisions commenced 26 March 1994 (see s 2(5))

Statute Law (Miscellaneous Provisions) Act (No. 2) 1993 No. 76 ss 1–3, sch 2

date of assent 14 December 1993

commenced on date of assent

Treasury and Other Legislation Amendment Act 1994 No. 48 pts 1, 3

date of assent 14 September 1994

s 13 commenced 1 July 1991 (see s 2(1))

s 14 commenced 1 May 1993 (see s 2(2))

remaining provisions commenced on date of assent

Financial Agreement Act 1994 No. 72 pts 1, 3

date of assent 1 December 1994

s 7 commenced 1 July 1995

remaining provisions commenced on date of assent

Treasury Legislation Amendment Act (No. 2) 1994 No. 75 pts 1, 4

date of assent 1 December 1994

commenced on date of assent

Parliamentary Committees Act 1995 No. 38 ss 1–2, 35 sch 1

date of assent 15 September 1995

commenced on date of assent

Statute Law Revision Act (No. 2) 1995 No. 58 ss 1–2, 4 sch 2

date of assent 28 November 1995

commenced on date of assent

Financial Administration and Audit Amendment Act 1996 No. 24 pts 1–2

date of assent 15 August 1996

ss 1–2 commenced on date of assent

ss 4(5)–(6), 30, 31, 37 commenced 30 May 1997 (1997 SL No. 126)

remaining provisions commenced on 30 August 1996 (1996 SL No. 226)

Public Service Act 1996 No. 37 ss 1–2, 147 sch 2

date of assent 22 October 1996

ss 1–2 commenced on date of assent

remaining provisions commenced 1 December 1996 (1996 SL No. 361)

Financial Administration and Audit Amendment Act (No. 2) 1996 No. 50

date of assent 15 November 1996

commenced on date of assent

Statutory Bodies Financial Arrangements Amendment Act 1996 No. 54 ss 1–2, 9 sch

date of assent 20 November 1996

ss 1–2 commenced on date of assent

remaining provisions commenced 1 June 1997 (1997 SL No. 128)

7 List of annotations

Long title amd 1985 No. 82 s 4
sub 1991 No. 37 s 4

Commencement

s 2 om R3 (see RA s 37)

Arrangement

s 3 amd 1985 No. 82 s 5; 1988 No. 49 s 5
om 1991 No. 37 s 5

Repeals and savings

s 4 amd 1985 No. 82 s 6; 1988 No. 52 s 44 sch 3; 1991 No. 37 s 6
om 1993 No. 9 s 3 sch 1

Definitions

prov hdg sub 1996 No. 24 s 4(1)

s 5 amd 1978 No. 80 s 2(a), (g); 1985 No. 82 s 7(b); 1988 No. 49 s 6(b); 1993
No. 9 s 4; 1996 No. 24 s 4(7)

def “**abstract**” amd 1988 No. 49 s 6(a)(i)
om 1993 No. 9 s 4

def “**accountable officer**” amd 1988 No. 49 s 6(a)(ii); 1996 No. 37 s 147
sch 2

def “**accounting officer**” amd 1996 No. 24 s 4(4)

def “**accounts**” amd 1985 No. 82 s 7(a)(i)
om 1993 No. 9 s 4

def “**Agent-General**” om 1981 No. 89 s 2(a)

def “**Annual Appropriation Act**” sub 1993 No. 9 s 4

def “**appropriate Minister**” ins 1985 No. 82 s 7(a)(ii)
sub 1993 No. 9 s 4

def “**appropriation**” amd 1981 No. 89 s 2(b)
sub 1993 No. 9 s 4

def “**appropriation account**” ins 1991 No. 37 s 7

def “**Appropriation Act**” sub 1993 No. 9 s 4

def “**Approved Estimates**” om 1993 No. 9 s 4

def “**audit**” om 1993 No. 9 s 4

def “**authorised auditor**” ins 1993 No. 9 s 4

def “**authorised officer**” amd 1978 No. 80 s 2(b); 1985 No. 82 s 7(a)(iii)

def “**authorized auditor**” om 1993 No. 9 s 4

def “**bank**” om 1993 No. 9 s 4

def “**chairman**” ins 1985 No. 85 s 7(a)(iv)
om 1991 No. 37 s 7

def “**chairperson**” ins 1991 No. 37 s 7

def “**consolidated fund**” ins 1991 No. 37 s 7

def “**Consolidated Revenue Fund**” om 1991 No. 37 s 7

def “**contract auditor**” ins 1993 No. 9 s 4

def “**control**” ins 1993 No. 9 s 4

def “**controlled entity**” ins 1993 No. 9 s 4

def “**department**” amd 1978 No. 80 s 2(c); 1985 No. 82 s 7(a)(v); 1988
No. 49 s 6(a)(iii); 1991 No. 28 s 8.9(a)

- sub 1993 No. 9 s 4; 1996 No. 24 s 4(2)–(3)
- def **“departmental accounts subsidiary to the public accounts”** om 1991 No. 37 s 7
- def **“departmental statements of the accounts subsidiary to the public accounts”** ins 1985 No. 82 s 7(a)(vi)
om 1991 No. 37 s 7
- def **“department appropriation account”** om 1985 No. 82 s 7(a)(vi)
- def **“economic entity”** ins 1993 No. 9 s 4
- def **“entity”** ins 1993 No. 9 s 4
- def **“Estimates in Chief”** om 1993 No. 9 s 4
- def **“expenditure”** sub 1985 No. 85 s 7(a)(vii)
- def **“Financial Agreement”** sub 1994 No. 72 s 5
- def **“financial institution”** ins 1996 No. 54 s 9 sch
- def **“financial-institution account”** ins 1996 No. 24 s 4(3)
- def **“financial management standard”** ins 1996 No. 24 s 4(6)
- def **“financial year”** sub 1985 No. 82 s 7(a)(viii); 1988 No. 49 s 6(a)(iv); 1993 No. 9 s 4
- def **“internal check”** om 1991 No. 37 s 7
- def **“internal control”** ins 1991 No. 37 s 7
sub 1993 No. 9 s 4
- def **“Loan Fund”** om 1991 No. 37 s 7
- def **“Local Authority”** om 1992 No. 45 s 2 sch 1
- def **“losses”** amd 1985 No. 82 s 7(a)(ix)
sub 1991 No. 37 s 7
om 1996 No. 24 s 4(5)
- def **“Minister’s Directions”** ins 1985 No. 82 s 7(a)(x)
om 1988 No. 49 s 6(a)(v)
- def **“miscellaneous departmental accounts”** sub 1981 No. 89 s 2(c)
om 1991 No. 37 s 7
- def **“money form”** om 1991 No. 37 s 7
- def **“moneys”** ins 1985 No. 82 s 7(a)(xi)
- def **“negotiable instrument”** amd 1991 No. 37 s 7
- def **“officer”** amd 1978 No. 80 s 2(d); 1988 No. 52 s 44 sch 3
sub 1991 No. 37 s 7; 1993 No. 9 s 4
- def **“other accounts”** amd 1981 No. 89 s 2(d)
om 1985 No. 82 s 7(a)(xii)
- def **“other property”** amd 1978 No. 80 s 2(e)
- def **“parent entity”** ins 1993 No. 9 s 4
- def **“parliamentary committee”** ins 1993 No. 9 s 4
sub 1995 No. 38 s 35 sch 1
- def **“permanent head”** prev def om 1988 No. 49 s 6(a)(vi)
pres def ins 1988 No. 52 s 44 sch 3
om 1996 No. 24 s 4(2); 1996 No. 37 s 147 sch 2
- def **“Premier”** ins 1978 No. 80 s 2(f)
om 1992 No. 45 s 2 sch 1
- def **“prescribed accounting standards”** ins 1991 No. 37 s 7
sub 1996 No. 24 s 4(2)–(3)
amd 1996 No. 24 s 37
- def **“prescribed requirements”** sub 1985 No. 82 s 7(a)(xiii)

amd 1988 No. 49 s 6(a)(vii)

sub 1991 No. 37 s 7

amd 1996 No. 24 s 37

def **“public debt”** sub 1994 No. 72 s 5

def **“Public Finance Standards”** ins 1988 No. 49 s 6(a)(viii)

sub 1993 No 9 s 4

om 1996 No. 24 s 4(5)

def **“public moneys”** sub 1991 No. 37 s 7

def **“public sector entity”** ins 1993 No. 9 s 4

def **“Public Service”** om 1992 No. 45 s 2 sch 1

def **“Queensland Government overseas offices”** ins 1981 No. 89 s 2(e)

om 1991 No. 37 s 7

def **“special services”** sub 1993 No. 9 s 4

def **“statutory body”** ins 1985 No. 82 s 7(a)(xiv)

sub 1988 No. 49 s 6(a)(ix); 1993 No. 9 s 4

def **“subdivision”** sub 1993 No. 9 s 4

def **“summary report”** ins 1996 No. 24 s 4(3)

def **“Supplementary Estimates”** om 1985 No. 82 s 7(a)(xv)

def **“supply services”** sub 1993 No. 9 s 4

def **“Treasurer”** amd 1988 No. 49 s 6(a)(x)

om 1992 No. 45 s 2 sch 1

def **“vote”** sub 1993 No. 9 s 4

Meaning of “department”

s 5AA ins 1996 No. 24 s 5

Entities and their control

s 5A ins 1993 No. 9 s 5

Consolidated fund

s 7 sub 1991 No. 37 s 8; 1993 No. 9 s 3 sch 1

Consolidated fund continues certain funds

s 7A ins 1994 No. 48 s 13

Loan Fund

s 8 om 1991 No. 37 s 9

The public accounts

s 10 amd 1985 No. 82 s 8; 1991 No. 37 s 10

Powers of Treasurer re trust and special funds

s 11 amd 1991 No. 37 s 11; 1996 No. 24 s 6

Payment of interest on funds

s 11A ins 1996 No. 24 s 7

Departmental accounts

s 12 amd 1981 No. 89 s 3; 1988 No. 49 s 7; 1988 No. 67 s 56 sch

sub 1991 No. 37 s 12

amd 1996 No. 24 s 37

Miscellaneous departmental accounts

s 13 om 1991 No. 37 s 13

Division 3—Accounts with financial institutions**div hdg** sub 1996 No. 24 s 8**Moneys to be kept at financial institution****prov hdg** sub 1996 No. 24 s 9(1)**s 14** sub 1985 No. 82 s 8A
amd 1996 No. 24 s 9(2)**Financial-institution accounts****prov hdg** sub 1996 No. 24 s 10(1)**s 15** amd 1996 No. 24 s 10(2)**Overdrafts****s 16** sub 1978 No. 80 s 3
amd 1996 No. 24 s 11**The public bank accounts****s 17** sub 1991 No. 37 s 14
amd 1993 No. 9 s 3 sch 1; 1996 No. 24 s 12**Departmental financial-institution accounts****prov hdg** sub 1996 No. 24 s 13(1)**s 18** amd 1978 No. 80 s 4; 1985 No. 82 s 8B
sub 1991 No. 37 s 15
amd 1993 No. 9 s 3 sch 1; 1996 No. 24 s 13(2)–(4)**Overdrawn accounts****s 19** prev s 19 om 1991 No. 37 s 16
pres s 19 ins 1994 No. 72 s 6**Bank accounts of Queensland Government overseas offices****prov hdg** amd 1981 No. 89 s 4(a)**s 20** amd 1991 No. 89 s 4(b)–(g); 1985 No. 82 s 9
om 1991 No. 37 s 17**Annual Appropriation Act****s 21** sub 1993 No. 9 s 6**Approved Estimates****s 22** om 1993 No. 9 s 7**Availability of appropriations****s 23** amd 1985 No. 82 s 10; 1991 No. 37 s 18; 1993 No. 9 s 3 sch 1**Transfers between subdivisions, etc.****s 24** amd 1981 No. 89 s 5
sub 1985 No. 82 s 11
amd 1988 No. 49 s 8; 1991 No. 37 s 19**When vote of Treasury may be applied in respect of a supply service of another department****s 24A** ins 1985 No. 82 s 12
amd 1988 No. 49 s 9; 1991 No. 37 s 20

Unforeseen expenditure

s 25 amd 1981 No. 89 s 6; 1993 No. 9 s 8

Treasurer to prepare statement of unforeseen expenditure to be appropriated

s 25A ins 1985 No. 82 s 13

**Statement of unforeseen expenditure to be appropriated to be laid before
Legislative Assembly**

s 26 sub 1985 No. 82 s 14

Charging of expenditure

s 27 amd 1981 No. 89 s 7; 1985 No. 82 s 15; 1991 No. 37 s 21; 1996 No. 24
 s 14

Manner of issue of moneys from the public bank accounts

s 28 sub 1978 No. 80 s 5; 1988 No. 49 s 10
 om 1996 No. 24 s 15

Procedure for Governor's warrant

s 29 amd 1985 No. 82 s 16
 om 1988 No. 49 s 11

Payment of public moneys from departmental expenditure bank accounts

s 30 amd 1978 No. 80 s 6; 1981 No. 89 s 8; 1988 No. 49 s 12
 om 1991 No. 37 s 22

**Payment of public moneys from departmental cash credit expenditure bank
accounts**

s 31 sub 1991 No. 89 s 9
 amd 1988 No. 49 s 13
 om 1991 No. 37 s 23

**Processing of expenditure by agent or service department for principal
department**

prov hdg amd 1988 No. 49 s 14(a)
s 31A ins 1981 No. 89 s 10
 amd 1988 No. 49 s 14(b)–(d); 1991 No. 37 s 24

Payment of moneys by Queensland Government overseas offices

prov hdg amd 1981 No. 89 s 11(a)
s 32 amd 1978 No. 80 s 7; 1981 No. 89 s 11(b)–(c)
 om 1991 No. 37 s 25

Payment of moneys from other departmental bank accounts

s 33 amd 1981 No. 89 s 12
 om 1991 No. 37 s 26

Refunds of moneys received

prov hdg amd 1985 No. 82 s 17(a)
s 34 amd 1985 No. 82 s 17(b)–(c); 1988 No. 49 s 15
 om 1991 No. 37 s 27

Recovery of expenditure

- s 34A** ins 1985 No. 82 s 18
sub 1991 No. 37 s 28
amd 1996 No. 24 s 16

Appropriation if department levies charges for goods or services or disposes of certain assets

- s 34B** ins 1991 No. 37 s 29
sub 1993 No. 9 s 9; 1996 No. 24 s 17

Accountable officers

- s 35** amd 1978 No. 80 s 8; 1988 No. 49 s 16; 1988 No. 67 s 56 sch; 1991 No. 28 s 8.9(b); 1993 No. 9 s 3 sch 1; 1995 No. 38 s 35 sch 1; 1996 No. 37 s 147 sch 2

Functions and duties of accountable officer

- s 36** amd 1978 No. 80 s 9; 1981 No. 89 s 13; 1985 No. 82 s 19; 1988 No. 49 s 17; 1988 No. 52 s 44 sch 3; 1991 No. 28 s 8.9(c); 1991 No. 37 s 30; 1993 No. 9 s 10; 1996 No. 24 s 18; 1996 No. 24 s 37

Delegation by accountable officer

- s 36A** ins 1988 No. 49 s 18
sub 1993 No. 9 s 11
amd 1996 No. 24 s 19

Division 7—Financial statements and annual reports

- div hdg** sub 1991 No. 37 s 31

Departmental appropriation accounts

- s 37** sub 1985 No. 82 s 20; 1991 No. 37 s 32
amd 1993 No. 9 s 12
om 1996 No. 24 s 20

Treasurer to review departmental statements of the accounts subsidiary to the public accounts

- s 37A** ins 1985 No. 82 s 21
om 1991 No. 37 s 33

Annual report by department

- s 37B** ins 1991 No. 37 s 34
amd 1996 No. 24 s 21; 1996 No. 24 s 37

Treasurer's annual statement

- s 39** amd 1985 No. 82 s 22; 1991 No. 37 s 35; 1993 No. 9 s 13; 1994 No. 72 s 7; 1996 No. 24 s 22

Departmental statements

- s 39A** ins 1991 No. 37 s 36
om 1996 No. 24 s 23

General purpose financial statements

- prov hdg** amd 1985 No. 82 s 23(a)
s 40 amd 1985 No. 82 s 23(b)–(c); 1988 No. 49 s 19
 sub 1991 No. 37 s 37
 amd 1993 No. 9 s 14; 1996 No. 24 s 24; 1996 No. 24 s 37

Division 7A—Borrowings

- div hdg** ins 1994 No. 72 s 8

Treasurer’s borrowing powers

- s 40A** ins 1994 No. 72 s 8

Power of Treasurer to invest moneys

- s 41** amd 1978 No. 80 s 10
 sub 1981 No. 89 s 14
 amd 1991 No. 37 s 38; 1996 No. 24 s 25

Appropriation not required

- s 42** sub 1981 No. 89 s 15

Division 9—Formation of companies and acquisition of shares

- div hdg** prev div 9 hdg amd 1988 No. 49 s 20
 om 1991 No. 37 s 39
 pres div 9 hdg ins 1993 No. 9 s 15

Formation of companies by department etc. requires Treasurer’s approval

- s 44** prev s 44 amd 1985 No. 82 s 24
 om 1988 No. 49 s 21
 pres s 44 ins 1993 No. 9 s 15

Accounting manuals

- s 45** amd 1985 No. 82 s 25; 1988 No. 49 s 22
 om 1991 No. 37 s 40

Treasurer’s unclaimed moneys fund

- s 46** amd 1991 No. 37 s 41; 1993 No. 9 s 3 sch 1; 1996 No. 24 s 26

PART 2A—FINANCIAL ADMINISTRATION—STATUTORY BODIES

- pt hdg** renum as pt 3 hdg 1993 No. 9 s 3 sch 1

PART 3—FINANCIAL ADMINISTRATION—STATUTORY BODIES

- pt hdg** prev pt 3 hdg om 1993 No. 9 s 21
 pres pt 3 hdg (prev pt 2A hdg) ins 1985 No. 82 s 26
 renum 1993 No. 9 s 3 sch 1

Provisions of this Part paramount

- s 46A** ins 1985 No. 82 s 26
 om 1993 No. 9 s 16

Appropriate Minister to furnish prescribed particulars

- s 46B** ins 1985 No. 82 s 27
 sub 1991 No. 37 s 42
 om 1993 No. 9 s 17

Functions and duties

s 46C ins 1985 No. 82 s 28
 amd 1988 No. 49 s 23; 1991 No. 37 s 43; 1996 No. 24 s 27; 1996 No. 54
 s 9 sch

Minister's Directions

s 46D ins 1985 No. 82 s 28
 om 1988 No. 49 s 24

Accounting manuals

s 46E ins 1985 No. 82 s 29
 amd 1988 No. 49 s 25
 om 1991 No. 37 s 44

Statutory body to prepare annual financial statements

s 46F ins 1985 No. 82 s 29
 amd 1991 No. 37 s 45; 1993 No. 9 s 18; 1996 No. 24 s 28; 1996 No. 24
 s 37

Certificate of auditor-general

s 46G ins 1985 No. 82 s 30
 amd 1991 No. 37 s 46; 1996 No. 24 s 37

Statutory body must consider auditor-general's observations and suggestions

s 46H ins 1985 No. 82 s 30
 sub 1993 No. 76 s 3 sch 2

Audit of accounts of associated body

s 46I ins 1985 No. 82 s 30
 om 1993 No. 9 s 19

Annual report

s 46J ins 1985 No. 82 s 31
 amd 1988 No. 49 s 26; 1991 No. 37 s 47

PART 3A—TABLING OF ANNUAL REPORTS

pt hdg ins 1996 No. 24 s 29

Appropriate Minister must table reports

s 46K ins 1985 No. 82 s 31
 sub 1996 No. 24 s 29

Summary reports

s 46KA ins 1996 No. 24 s 29

Minister to explain late tabling of annual report

s 46KB ins 1996 No. 24 s 29

Procedure if Legislative Assembly not in session or sitting

s 46KC ins 1996 No. 24 s 29

PART 2B—PUBLIC FINANCE STANDARDS

pt hdg renum as pt 4 hdg 1993 No. 9 s 3 sch 1

PART 4—STANDARDS ABOUT FINANCIAL MANAGEMENT

pt hdg prev pt 4 hdg renum 1993 No. 9 s 3 sch 1
 pres pt 4 hdg (prev pt 2B hdg) ins 1988 No. 49 s 27
 renum 1993 No. 9 s 3 sch 1
 sub 1996 No. 24 s 30

Financial management standards

s 46L ins 1988 No. 49 s 27
 amd 1991 No. 37 s 48
 sub 1993 No. 9 s 20; 1996 No. 24 s 31

Requirements before making a financial management standard

s 46LA ins 1996 No. 24 s 31

Financial management standard may include commentary about its operation

s 46LB ins 1996 No. 24 s 31

Exemption from financial management standards

s 46LC ins 1996 No. 24 s 31

Financial Management Practice Manuals

s 46M ins 1991 No. 37 s 49
 amd 1996 No. 24 s 37

Appropriate Minister to table reports

s 46N ins 1991 No. 37 s 50
 om 1996 No. 24 s 32

PART 5—QUEENSLAND AUDITOR-GENERAL AND QUEENSLAND AUDIT OFFICE

pt hdg ins 1993 No. 9 s 21

Division 1—General

div hdg sub 1993 No. 9 s 21

Auditor-general and Audit Office

s 47 sub 1993 No. 9 s 21

Control of Audit Office

s 48 amd 1991 No. 37 s 51
 sub 1993 No. 9 s 21

Auditor-general not subject to direction

s 49 sub 1993 No. 9 s 21
 amd 1996 No. 37 s 147 sch 2

Division 2—Provisions relating to auditor-general

div hdg sub 1993 No. 9 s 21

Appointment of auditor-general

s 50 sub 1993 No. 9 s 21

Duration of appointment

s 51 sub 1992 No. 45 s 3; 1993 No. 9 s 21

Terms of appointment

- s 52** sub 1993 No. 9 s 21
amd 1996 No. 24 s 33; 1996 No. 37 s 147 sch 2

Pecuniary interests declaration

- s 53** amd 1985 No. 82 s 32
sub 1993 No. 9 s 21
amd 1995 No. 38 s 35 sch 1

Preservation of rights

- s 54** sub 1993 No. 9 s 21

Leave of absence

- s 55** sub 1993 No. 9 s 21

Resignation

- s 56** sub 1993 No. 9 s 21

Suspension and removal

- s 57** amd 1981 No. 89 s 16
sub 1985 No. 82 s 33; 1993 No. 9 s 21

Manner of audit

- s 57A** ins 1985 No. 82 s 34
om 1993 No. 9 s 21

Division 3—Deputy auditor-general

- div hdg** sub 1993 No. 9 s 21

Deputy auditor-general

- s 58** sub 1993 No. 9 s 21

Duties of deputy auditor-general

- s 59** amd 1985 No. 82 s 35; 1988 No. 49 s 28
sub 1993 No. 9 s 21

Deputy auditor-general employed under Public Service Act

- s 60** amd 1985 No. 82 s 36; 1990 No. 85 s 5 sch 2
sub 1993 No. 9 s 21; 1996 No. 37 s 147 sch 2

Pecuniary interests declaration

- s 61** sub 1993 No. 9 s 21

Deputy auditor-general subject only to direction of auditor-general

- s 62** prev s 62 om 1985 No. 82 s 37
pres s 62 ins 1993 No. 9 s 21
amd 1996 No. 37 s 147 sch 2

Division 4—Staff of Audit Office

- div hdg** ins 1993 No. 9 s 21

Staff employed under Public Service Act

- s 63** amd 1985 No. 82 s 38
sub 1993 No. 9 s 21; 1996 No. 37 s 147 sch 2

Auditor-general has functions and powers of chief executive

- s 64** amd 1985 No. 82 s 39
 sub 1993 No. 9 s 21
 om 1996 No. 37 s 147 sch 2

Staff subject only to direction of auditor-general

- s 65** sub 1993 No. 9 s 21
 amd 1996 No. 37 s 147 sch 2

Division 5—Other matters

- div hdg** ins 1993 No. 9 s 21

Delegation of powers

- s 66** amd 1991 No. 37 s 52
 sub 1993 No. 9 s 21

Auditor-general accountable officer

- s 67** amd 1985 No. 82 s 40
 sub 1993 No. 9 s 21

Estimates

- s 68** amd 1985 No. 82 s 41
 sub 1993 No. 9 s 21

Duty to convert stored data to writing

- s 68A** ins 1985 No. 82 s 42
 om 1993 No. 9 s 21

Audit of Audit Office

- s 69** amd 1985 No. 82 s 43; 1992 No. 45 s 4
 sub 1993 No. 9 s 21

Rulings under Public Service Act

- s 70** sub 1985 No. 82 s 44; 1993 No. 9 s 21; 1996 No. 37 s 147 sch 2

Indemnity

- s 70A** ins 1985 No. 82 s 45
 om 1993 No. 9 s 21

Reviews under Public Service Act

- s 71** amd 1985 No. 82 s 46; 1991 No. 37 s 53
 sub 1993 No. 9 s 21; 1996 No. 37 s 147 sch 2

Strategic review of Audit Office

- s 72** sub 1993 No. 9 s 21

PART 6—AUDIT OF PUBLIC ACCOUNTS AND PUBLIC SECTOR ENTITIES

- pt hdg** ins 1993 No. 9 s 21

Division 1—Scope of auditor-general's mandate

- div hdg** ins 1993 No. 9 s 21

General

- prov hdg** amd 1985 No. 82 s 47(a)
s 73 amd 1985 No. 82 s 47(b)–(d)
 sub 1993 No. 9 s 21

Exemption of certain public sector entities from audit by auditor-general

- prov hdg** amd 1985 No. 82 s 48(a)
s 74 amd 1985 No. 82 s 48(b)–(d)
 sub 1993 No. 9 s 21

Annual report on accounts of Local Authorities, statutory bodies and associated bodies

- s 74A** ins 1985 No. 82 s 49
 om 1993 No. 9 s 21

Appropriate Minister to give auditor-general information relating to public sector entities

- s 75** sub 1985 No. 82 s 50; 1993 No. 9 s 21
 amd 1996 No. 37 s 147 sch 2

In certain circumstances auditor-general to obtain and report Treasurer's or appropriate Minister's comments

- s 75A** ins 1985 No. 82 s 51
 om 1993 No. 9 s 21

Auditor-general to be appointed auditor of every company public sector entity

- s 76** amd 1985 No. 82 s 52
 sub 1993 No. 9 s 21

Delegation of functions of Auditor-General

- s 76A** ins 1991 No. 37 s 54
 om 1993 No. 9 s 21

Audits at request of Parliament

- s 77** prev s 77 om 1993 No. 9 s 22
 pres s 77 ins 1993 No. 9 s 21

By-arrangement audits

- s 78** prev s 78 renum as s 107 1993 No. 9 s 3 sch 1
 pres s 78 ins 1993 No. 9 s 21

Division 2—Conduct of audits

- div hdg** ins 1993 No. 9 s 21

Way in which audit is to be conducted

- s 79** prev s 79 amd 1991 No. 37 s 56
 om 1993 No. 9 s 23
 pres s 79 ins 1993 No. 9 s 21

Audit of performance management systems

- s 80** prev s 80 amd 1978 No. 80 s 12; 1985 No. 82 s 53
 om 1993 No. 9 s 23
 pres s 80 ins 1993 No. 9 s 21

Audit of public accounts

- s 81** prev s 81 amd 1978 No. 80 s 13
 sub 1985 No. 82 s 54
 om 1993 No. 9 s 23
 pres s 81 ins 1993 No. 9 s 21

Appointment of contract auditors

- s 82** prev s 82 amd 1985 No. 82 s 55; 1991 No. 37 s 57
om 1993 No. 9 s 23
pres s 82 ins 1993 No. 9 s 21

Identity cards for authorised auditors

- s 83** prev s 83 om 1992 No. 9 s 23
pres s 83 ins 1993 No. 9 s 21

Proof of authority as authorised auditor

- s 84** ins 1993 No. 9 s 21

Access to documents and property

- s 85** ins 1993 No. 9 s 21
amd 1996 No. 24 s 34

Obtaining information

- s 86** ins 1993 No. 9 s 21

Obtaining evidence

- s 87** ins 1993 No. 9 s 21

Compensation

- s 88** ins 1993 No. 9 s 21

False or misleading information

- s 89** ins 1993 No. 9 s 21

Obstruction of authorised auditor

- s 90** ins 1993 No. 9 s 21

Impersonation of authorised auditor

- s 91** ins 1993 No. 9 s 21

Confidentiality

- s 92** ins 1993 No. 9 s 21

Report on audit

- s 93** ins 1993 No. 9 s 21

Protection from liability

- s 94** ins 1993 No. 9 s 21

Audit fees

- s 95** ins 1993 No. 9 s 21

Act does not limit other powers of auditor-general

- s 96** ins 1993 No. 9 s 21

Division 3—Reports to the Legislative Assembly

- div hdg** ins 1993 No. 9 s 21

Reports on auditing standards

- s 97** ins 1993 No. 9 s 21

Annual report on public accounts

- s 98** ins 1993 No. 9 s 21

Annual reports on audits of public sector entities

s 99 ins 1993 No. 9 s 21

Reports on audits requested by Parliament

s 100 ins 1993 No. 9 s 21

Interim, supplementary and combined reports

s 101 ins 1993 No. 9 s 21

Other reports

s 102 ins 1993 No. 9 s 21

Comments on proposed audit reports

s 103 ins 1993 No. 9 s 21

Procedure for reporting certain sensitive information

s 104 ins 1993 No. 9 s 21

Tabling of reports

s 105 ins 1993 No. 9 s 21

PART 7—GENERAL PROVISIONS

pt hdg (prev pt 4 hdg) renum 1993 No. 9 s 3 sch 1

Losses and special payments

s 106 ins 1993 No. 9 s 22

Recovery of moneys and the value of propertys 107 (prev s 78) amd 1978 No. 80 s 11
renum 1993 No. 9 s 3 sch 1
amd 1996 No. 24 s 35**Misuse of official credit cards**s 108 (prev s 78A) ins 1991 No. 37 s 55 (never proclaimed into force and om
1994 No. 87 s 4(1) sch 3 pt 2)
renum 1993 No. 9 s 33 sch 2
om 1994 No. 87 s 4(1) sch 3 pt 2**Delegation by Treasurer**s 109 ins 1993 No. 9 s 23
amd 1994 No. 72 s 9; 1996 No. 24 s 36**Regulations**

s 110 ins 1993 No. 9 s 23; 1995 No. 58 s 4 sch 2

PART 8—TRANSITIONAL PROVISIONS

pt hdg ins 1993 No. 9 s 24

References to authorised officer in other Acts

s 111 ins 1993 No. 9 s 24

References to consolidated revenue fund, consolidated revenue or loan fund

s 112 ins 1993 No. 9 s 24

References to Department of the auditor-general

s 113 ins 1993 No. 9 s 24

References to repealed Acts

- s 114** ins 1993 No. 9 s 24
 prev s 114 om 1993 No. 70 s 804 sch
 pres s 114 ins 1994 No. 75 s 28

PART 9—EXTENSION OF AUDITOR-GENERAL'S TERM OF OFFICE

- pt hdg** ins 1996 No. 50 s 3
 exp 18 December 1997 (see s 116)

Extension of term

- s 115** prev s 115 ins 1993 No. 9 s 24
 om 1993 No. 70 s 804 sch
 pres s 115 ins 1996 No. 50 s 3
 exp 18 December 1997 (see s 116)

Expiry of pt 9

- s 116** prev s 116 ins 1993 No. 9 s 24
 om 1993 No. 70 s 804 sch
 pres s 116 ins 1996 No. 50 s 3
 exp 18 December 1997 (see s 116)

Existing Public Finance Standards

- s 117** ins 1993 No. 9 s 24
 exp 14 September 1994 (see s 119(3))
 AIA s 20A applies (see s 119(2))

Existing regulations

- s 118** ins 1993 No. 9 s 24
 exp 14 September 1994 (see s 119(3))
 AIA s 20A applies (see s 119(2))

Existing standards and regulations are subordinate legislation

- s 119** ins 1994 No. 48 s 14
 exp 14 September 1994 (see s 119(3))
 AIA s 20A applies (see s 119(2))

SCHEDULE

- amd 1978 No. 80 s 14
 om 1993 No. 9 s 3 sch 1