



Financial Accountability Act 2009

Financial Accountability Regulation 2009

Reprinted as in force on 1 July 2009

Reprint No. 1

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the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy**

Information about this reprint

This regulation is reprinted as at 1 July 2009.

This page is specific to this reprint. A table of reprints is included in the endnotes.

See endnotes for information about when provisions commenced.

Spelling

The spelling of certain words or phrases may be inconsistent with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, 'lodgement' has replaced 'lodgment').

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

Replacement reprint date If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



Queensland

Financial Accountability Regulation 2009

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Financial Accountability Regulation 2009

[reprinted as in force on 1 July 2009]

Part 1 Preliminary

1 Short title

This regulation may be cited as the *Financial Accountability Regulation 2009*.

2 Commencement

This regulation commences on 1 July 2009.

Part 2 Accountable officers

3 Accountable officers for particular entities—Act, s 65(3)

A person mentioned in the schedule, column 1 is the accountable officer for the entity mentioned opposite the person in the schedule, column 2.

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- (iii) a professional national accountant conferred by the National Institute of Accountants;
 - (c) another qualification from an overseas accounting body that is recognised by at least 2 of the organisations mentioned in paragraph (a) or (b).

Part 4 Repeal and transitional provisions

Division 1 Repeal

6 Repeal

The Financial Administration and Audit Regulation 1995, SL No. 113 is repealed.

Division 2 Transitional provisions

7 Transitional provision for qualifications required for chief finance officer

- (1) This section applies to a person who, at the commencement of this section, is chief finance officer for a department but is not appropriately qualified under section 4.
- (2) Despite section 4, the person may continue as chief finance officer—
 - (a) if the person is qualified to enrol to study for a qualification mentioned in section 4 (a *professional qualification*) and, within a reasonable period decided by the accountable officer of the department, enrolls in and undertakes the study necessary to obtain the professional qualification—for 5 years from the commencement of this section; or

[s 8]

- (b) if the person is not qualified to enrol to study for a professional qualification but, within a reasonable period decided by the accountable officer of the department, enrolls in and undertakes the study necessary to become so qualified and to obtain the professional qualification—for a period, not exceeding 10 years from the commencement of this section, decided by the accountable officer.

8 Transitional provision for qualifications required for head of internal audit

- (1) This section applies to a person who, at the commencement of this section, is head of internal audit for a department but is not appropriately qualified under section 5.
- (2) Despite section 5, if the person, within a reasonable period decided by the accountable officer of the department, enrolls in and undertakes the study necessary to become appropriately qualified, the person may continue as head of internal audit for 5 years from the commencement of this section.

Schedule **Accountable officers for
particular entities**

section 3

Column 1**Column 2****Accountable officer****Entity**

Queensland auditor-general

Queensland Audit Office

electoral commissioner

Electoral Commission of Queensland

ombudsman

Office of the Ombudsman

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). However, no amendments have commenced operation on or before that day. Future amendments of the Financial Accountability Regulation 2009 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

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments included	Effective	Notes
1	none	1 July 2009	

5 List of legislation

Financial Accountability Regulation 2009 SL No. 81

made by the Governor in Council on 11 June 2009

notfd gaz 12 June 2009 pp 619–21

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2009 (see s 2)

exp 1 September 2019 (see SIA s 54)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.