



Queensland

# Auditor-General Regulation 2009

## Subordinate Legislation 2009 No. 106

made under the

*Auditor-General Act 2009*

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**1 Short title**

This regulation may be cited as the *Auditor-General Regulation 2009*.

**2 Commencement**

This regulation commences on 1 July 2009.

**3 Definition**

In this regulation—

*parents and citizens association* means a parents and citizens association formed under the *Education (General Provisions) Act 2006*.

**4 Exemption of parents and citizens associations from audit by auditor-general—Act, s 31**

- (1) A parents and citizens association is exempted from audit by the auditor-general.
- (2) A parents and citizens association must be audited each year by a person—
  - (a) appointed by the association each year at its annual general meeting or a special meeting; and
  - (b) who is—
    - (i) a member of CPA Australia who is entitled to use the letters ‘CPA’ or ‘FCPA’; or
    - (ii) a member of The Institute of Chartered Accountants in Australia who is entitled to use the letters ‘CA’ or ‘FCA’; or
    - (iii) a member of the National Institute of Accountants who is entitled to use the letters ‘MNIA’, ‘PNA’ or ‘FPNA’; or
    - (iv) an employee of a public sector entity who has the maturity, commercial skills and experience to

examine the books and accounts of the association;  
or

- (v) an employee of an insurance company, financial institution or other financial or commercial organisation, who has the maturity, commercial skills and experience to examine the books and accounts of the association; and
  - (c) who, as far as is possible, is a local person aware of the activities of the association.
- (3) However, a person who is a member of a parents and citizens association may audit the association only with the approval of the chief executive of the department in which the *Education (General Provisions) Act 2006* is administered.

## 5 Transitional provision for auditors appointed by an association

- (1) This section applies if, before the commencement, a parents and citizens association appointed a person under former section 3(2) to audit the association for a financial year.
- (2) The person is taken to have been appointed under section 4(2) of this regulation.
- (3) In this section—

**commencement** means the commencement of this section.

**former section 3(2)** means section 3(2) of the *Financial Administration and Audit Regulation 1995*, as in force before the commencement.

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### ENDNOTES

- 1 Made by the Governor in Council on 25 June 2009.
- 2 Notified in the gazette on 26 June 2009.
- 3 Laid before the Legislative Assembly on . . .
- 4 The administering agency is the Department of the Premier and Cabinet.

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