Queensland

FINANCIAL ADMINISTRATION AND AUDIT (PERFORMANCE AUDIT OF HEALTH DEPARTMENT) AMENDMENT BILL 2004

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TABLE OF PROVISIONS

2004

A BILL

FOR

An Act to amend the *Financial Administration and Audit Act 1977*

The Parliament of Queensland enacts—

Clause 1 Short title

This Act may be cited as the *Financial Administration and Audit (Performance Audit of Health Department) Amendment Act 2004*.

Clause 2 Act amended

This Act amends the *Financial Administration and Audit Act 1977*.

Clause 3 Amendment of s 66 (Delegation of powers)

Section 66—

insert—

‘**(3)** Despite subsection (1), the auditor-general may delegate a power to conduct an audit to which section 73A[1] relates only to the deputy auditor-general or a member of the staff of the audit office.’.

Clause 4 Insertion of new s 73A

After section 73—

insert—

‘73A Audit of particular public sector entity

‘**(1)** An audit of the health department under section 73(1)(b) must include an audit of the operational performance of the department to find out whether the department is economically, effectively and efficiently achieving its objectives, including, for example, the delivery of public sector health services in the State.

‘**(2)** The auditor-general may, at any time, audit a particular part of the health department’s operations if—

1 Section 73A (Audit of particular public sector entity)

(a) the Minister responsible for the health department asks the auditor-general to audit the part of the operations; or

(b) the auditor-general considers the audit is necessary in the public interest.

‘**(3)** An audit of a part of the health department’s operations under subsection (2) must include an audit of the operational performance of the department to find out whether the department is economically, effectively and efficiently achieving its objectives in relation to the part.

‘**(4)** In this section—

“health department” means the department in which the *Health Services Act 1991* is administered.

“public sector health service” see the *Health Services Act 1991*, section 2.’.

Clause 5 Amendment of s 79 (Way in which audit is to be conducted)

Section 79(1), ‘The auditor-general’—

omit, insert—

‘Subject to section 73A(1) and (3),[2] the auditor-general’.

2 Section 73A (Audit of particular public sector entity)