



Auditor-General Act 2009

Auditor-General Regulation 2009

Current as at 30 September 2011

Reprint note

This is the last reprint before expiry. Expired on 1 September 2019. See SIA s 54.

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Queensland

Auditor-General Regulation 2009

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Auditor-General Regulation 2009

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 Institute of Public Accountants who is entitled to use the letters ‘MIPA’ or ‘FIPA’; 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.