



Australian Capital Territory

# **Auditor-General Act 1996      No 23**

## **Republication No 4**

Republication date: 17 September 2002

Last amendment made by Act 2002 No 30

Amendments incorporated to 17 September 2002

Authorised by the ACT Parliamentary Counsel

## About this republication

### The republished law

This is a republication of the *Auditor-General Act 1996* (including any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes)) as in force on 17 September 2002. It also includes any amendment, repeal or expiry affecting the republished law to 17 September 2002.

The legislation history and amendment history of the republished law are set out in endnotes 3 and 4.

### Kinds of republications

The Parliamentary Counsel's Office prepares 2 kinds of republications of ACT laws (see the ACT legislation register at [www.legislation.act.gov.au](http://www.legislation.act.gov.au)):

- authorised republications to which the *Legislation Act 2001* applies
- unauthorised republications.

The status of this republication appears on the bottom of each page.

### Editorial changes

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other changes of a formal nature when preparing a law for republication. Editorial changes do not change the effect of the law, but have effect as if they had been made by an Act commencing on the republication date (see *Legislation Act 2001*, s 115 and s 117). The changes are made if the Parliamentary Counsel considers they are desirable to bring the law into line, or more closely into line, with current legislative drafting practice.

This republication includes amendments made under part 11.3 (see endnote 1).

### Uncommenced provisions and amendments

If a provision of the republished law has not commenced or is affected by an uncommenced amendment, the symbol **U** appears immediately before the provision heading. The text of the uncommenced provision or amendment appears only in the last endnote.

### Modifications

If a provision of the republished law is affected by a current modification, the symbol **M** appears immediately before the provision heading. The text of the modifying provision appears in the endnotes. For the legal status of modifications, see *Legislation Act 2001*, section 95.

### Penalties

The value of a penalty unit for an offence against this republished law at the republication date is—

- (a) if the person charged is an individual—\$100; or
- (b) if the person charged is a corporation—\$500.

Amendments incorporated to  
17 September 2002



Australian Capital Territory

# Auditor-General Act 1996

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Amendments incorporated to  
17 September 2002



Australian Capital Territory

## **Auditor-General Act 1996**

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An Act provide for an auditor-general, and for related purposes

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## Part 1 Preliminary

### 1 Name of Act

This Act is the *Auditor-General Act 1996*.

### 2 Dictionary

The dictionary at the end of this Act is part of this Act.

*Note 1* The dictionary at the end of this Act defines certain words and expressions used in this Act, and includes references (*signpost definitions*) to other words and expressions defined elsewhere in this Act.

For example, the signpost definition '*subsidiary*, of a Territory owned corporation—see the *Territory Owned Corporations Act 1990*, section 3 (1).' means that the term 'subsidiary' is defined in that subsection and the definition applies to this Act.

*Note 2* A definition in the dictionary (including a signpost definition) applies to the entire Act unless the definition, or another provision of the Act, provides otherwise or the contrary intention otherwise appears (see *Legislation Act 2001*, s 155 and s 156 (1)).

### 3 Application of words and expressions used in Financial Management Act

A word or expression defined in the Financial Management Act has the same meaning in this Act.

#### 3A Notes

A note included in this Act is explanatory and is not part of this Act.

*Note* See *Legislation Act 2001*, s 127 (1), (4) and (5) for the legal status of notes.



#### **4 Reports to be given to Speaker**

- (1) A report required by this Act to be given to the Speaker shall—
  - (a) if the Speaker is unavailable—be given to the Deputy Speaker;  
or
  - (b) if both the Speaker and Deputy Speaker are unavailable—be given to the clerk of the Legislative Assembly.
- (2) For subsection (1), the Speaker or Deputy Speaker is unavailable if—
  - (a) he or she is absent from duty; or
  - (b) there is a vacancy in the office.

#### **5 Controlling interests**

- (1) For this Act, the Territory or a Territory entity has a *controlling interest* in a company if its interest in the company is such that—
  - (a) it is able to—
    - (i) control the composition of the board of directors of the company; or
    - (ii) cast, or control the casting of, more than 50% of the maximum number of votes that might be cast at a general meeting of the company; or
    - (iii) control more than 50% of the issued share capital of the company (excluding any part of that issued share capital that carries no right to participate beyond a specified amount in a distribution of either profits or capital); or
  - (b) if paragraph (a) does not apply—no other person holds a greater interest in the company.

- (2) For this Act, the Territory, or a Territory entity, has a ***controlling interest*** in a joint venture if its interest in the venture is such that—
- (a) it is able to control the acts and things done in the course of the venture; or
  - (b) if paragraph (a) does not apply—no other person is able to exercise greater control over the acts and things done in the course of the venture.
- (3) For this Act, the Territory, or a Territory entity, has a ***controlling interest*** in a trust if its interest in the trust is such that—
- (a) it is able to control the acts and things done in the course of carrying out the terms of the trust; or
  - (b) if paragraph (a) does not apply—no other person is able to exercise greater control over the acts and things done in the course of carrying out the terms of the trust.

## Part 2                      The auditor-general

### 6        Auditor-general

There shall be an Auditor-General for the Territory.

### 7        Appointment and terms of office

Schedule 1 has effect in relation to the appointment and terms of office of the auditor-general.

### 8        Veto by public accounts committee

(1) The Executive shall not appoint a person to be the auditor-general unless—

(a) the Minister has given the presiding member of the public accounts committee written notice of the proposed appointment, inviting the committee to respond to the proposal within the relevant period; and

(b) either—

(i) the relevant period has ended without the presiding member having notified the Minister in writing that the committee objects to the proposal; or

(ii) before the end of that period, the presiding member gives the Minister written notice that the committee agrees with the proposal.

(2) The Minister's notice shall be taken for all purposes to have been referred to the committee by the Legislative Assembly for inquiry and report to the presiding member.

(3) In subsection (1):

***relevant period***, in relation to the Minister's notice, means—

(a) 14 days after the notice is given to the presiding member; or

- (b) if the presiding member notifies the Minister within the 14 days that the committee requires more time to consider the proposal—30 days after the end of the 14 days.

## Part 3 Functions and powers

### 9 Independence

The auditor-general is not subject to direction by the Executive or any Minister in the exercise of the functions of the auditor-general.

### 10 Functions

In addition to the functions given to the auditor-general by this Act, the auditor-general has the following functions:

- (a) to promote public accountability in the public administration of the Territory;
- (b) to audit annual financial statements of the Territory, departments and Territory authorities under the Financial Management Act;
- (c) to audit the accounts and records in relation to any person, body or thing ascertained in accordance with the regulations;
- (d) to conduct performance audits in relation to any person, body or thing ascertained in accordance with the regulations;
- (e) any function given to the auditor-general by or under any other law of the Territory;
- (f) to do anything incidental or conducive to any of the auditor-general's functions.

### 11 Special financial audits

- (1) The auditor-general may, in relation to each financial year—
  - (a) audit the accounts and records of a public sector company;
  - (b) audit the accounts and records in relation to a joint venture in which the Territory or a Territory entity has a controlling interest; or

- (c) audit the accounts and records in relation to a trust in which the Territory or a Territory entity has a controlling interest.
- (2) An audit under subsection (1) of a public sector company shall not be taken to be an audit under the Corporations Act.

## 12 Performance audits

- (1) The auditor-general may at any time conduct a performance audit in respect of—
  - (a) a department; or
  - (b) a Territory entity; or
  - (c) a joint venture in which the Territory or a Territory entity has a controlling interest; or
  - (d) a trust in which the Territory or a Territory entity has a controlling interest.
- (2) In the conduct of a performance audit, the auditor-general shall, where appropriate, take into account environmental issues relative to the operations being reviewed or examined, having regard to the principles of ecologically sustainable development.
- (3) In this section:

*ecologically sustainable development* means the effective integration of economic and environmental considerations in decision-making processes achievable through implementation of the following principles:

- (a) the precautionary principle;
- (b) the inter-generational equity principle;
- (c) conservation of biological diversity and ecological integrity;
- (d) improved valuation and pricing of environmental resources.

*the inter-generational equity principle* means that the present generation should ensure that the health, diversity and productivity

of the environment is maintained or enhanced for the benefit of future generations.

*the precautionary principle* means that, if there is a threat of serious or irreversible environmental damage, a lack of full scientific certainty should not be used as a reason for postponing measures to prevent environmental degradation.

### **13 Auditor under the Corporations Act**

- (1) The auditor-general shall accept appointment under the Corporations Act as the auditor of a public sector company.
- (2) This section does not, by implication, limit the auditor-general's power to engage a person under section 24.

### **14 Power to obtain information**

- (1) In connection with the exercise of a function of the auditor-general, the auditor-general may direct a person in writing—
  - (a) to give information to the auditor-general within the time and in the way specified in the direction; or
  - (b) to attend before the auditor-general at a specified time and place (that are reasonable in the circumstances) and answer questions; or
  - (c) to produce a document to the auditor-general in accordance with the direction.
- (2) A person shall not, without reasonable excuse, contravene a direction under subsection (1).

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

**15 Access to premises etc**

- (1) In connection with the exercise of a function of the auditor-general, the auditor-general or an authorised person is entitled, at any reasonable time—
  - (a) to enter and remain on premises occupied by the Territory or a Territory entity; and
  - (b) to full and free access to any document or other property in the possession of the occupier; and
  - (c) to examine, make copies of or take extracts from, such a document.
- (2) An authorised person is not entitled to enter or remain on the premises if the person does not produce written proof of authority on request by the occupier.

- (3) In this section:

*authorised person* means a person authorised in writing by the auditor-general for this section.

*premises* includes land and any place.

**16 Audit fees**

- (1) A prescribed person—
  - (a) whose annual financial statements are audited under the Financial Management Act; or
  - (b) whose accounts or records are audited under section 11; oris liable to pay audit fees for the audit, based on a scale of fees determined by the auditor-general.
- (2) Fees are payable within 30 days after a claim for payment is given to the person.
- (3) A claim for payment may be made for an instalment of fees before the audit is completed.



- (4) Fees due under this section may be recovered by the auditor-general on behalf of the Territory.
- (5) A report by the auditor-general under the *Annual Reports (Government Agencies) Act 1995* shall include details of the basis on which audit fees were determined in relation to the reporting period.
- (6) In this section:

***prescribed person*** means a person included in a class of persons determined by the Minister in writing for this section.

## **17 Reports for Legislative Assembly**

- (1) The auditor-general may at any time prepare a report for the Legislative Assembly on any matter arising in connection with the exercise of the auditor-general's functions.
- (2) The report must include the substance of any written comments made by the responsible chief executive that were taken into account by the auditor-general when finalising the report.
- (3) The auditor-general, in a report of a special financial audit or a performance audit—
  - (a) may include any information that he or she considers desirable in relation to the activities that are the subject of the audit; and
  - (b) is to set out the reasons for opinions expressed in the report; and
  - (c) may include any recommendations arising out of the audit that the auditor-general considers appropriate to make.
- (4) If the Legislative Assembly is sitting when the auditor-general has finished the report—
  - (a) the auditor-general must give the report to the Speaker; and
  - (b) the Speaker must present the report to the Legislative Assembly on the next sitting day.

- (5) If the Legislative Assembly is not sitting when the auditor-general has finished the report—
- (a) the auditor-general must give the report, and a copy for each member of the Legislative Assembly, to the Speaker; and
  - (b) the report is taken for all purposes to have been presented to the Legislative Assembly on the day the auditor-general gives it to the Speaker (the *report day*); and
  - (c) publication of the report is taken to have been ordered by the Legislative Assembly on the report day; and
  - (d) the Speaker must arrange for a copy of the report to be given to each member of the Legislative Assembly on the report day; and
  - (e) the Speaker may give directions for the printing and circulation, and in relation to the publication, of the report; and
  - (f) despite paragraph (b), the Speaker must present the report to the Legislative Assembly on the next sitting day.
- (6) The auditor-general may give a copy of the report to a Minister who, in the auditor-general's opinion, has a special interest in the report.
- (7) In this section:

*Speaker*, for a report given to the Deputy Speaker or clerk under section 4 (Reports to be given to Speaker), means the Deputy Speaker or clerk, as the case requires.

## 18 Proposed reports

- (1) Before finalising a report for the Legislative Assembly, the auditor-general shall—
- (a) give a copy of the proposed report to the responsible chief executive; and

- (b) by written notice, invite the chief executive to provide written comments about the proposed report to the auditor-general within a period specified in the notice.
- (2) If the chief executive gives written comments about the proposed report to the auditor-general within the period specified in the auditor-general's notice, the auditor-general shall take account of those comments when finalising the report.

## **19 Reporting sensitive information**

- (1) The auditor-general shall not include particular information in a report for the Legislative Assembly if—
  - (a) the auditor-general is of the opinion that its disclosure in the report would be contrary to the public interest because it could—
    - (i) have a serious adverse impact on the commercial interests of any person or body; or
    - (ii) reveal trade secrets of any person or body; or
    - (iii) prejudice the investigation of an alleged contravention of a law; or
    - (iv) prejudice the fair trial of a person; or
    - (v) prejudice relations between the Government of the Territory and another Government; or
  - (b) the information consists of the deliberations or decisions of the Executive and a certificate under subsection (2) is in force in relation to the information.
- (2) The Chief Minister may give a certificate to the auditor-general that the disclosure of particular information in such a report would reveal the deliberations or decisions of the Executive and would be contrary to the public interest.

- (3) If because of subsection (1) (a) the auditor-general omits information from a report for the Legislative Assembly, the auditor-general may prepare a special report for the public accounts committee that includes that information.
- (4) The auditor-general shall give a special report to the presiding member of the committee.
- (5) The presiding member shall present the report to the committee.
- (6) A special report presented to the committee shall be taken for all purposes to have been referred to the committee by the Legislative Assembly for inquiry and such report as the committee considers appropriate.

**20 Legislative Assembly secretariat**

This part applies to the Legislative Assembly secretariat as if—

- (a) a reference in this part to a department were a reference to the secretariat; and
- (b) a reference in this part to the responsible chief executive were a reference to the clerk of the Legislative Assembly.

## Part 4 Administration

### 21 Application of Financial Management Act

The Financial Management Act, parts 2, 3 and 5 apply to the auditor-general as if—

- (a) a reference in those provisions to a department included a reference to the auditor-general and the staff assisting the auditor-general; and
- (b) a reference in those provisions to the responsible Minister of a department were a reference to the Speaker; and
- (c) a reference in those provisions to the responsible chief executive of a department included a reference to the auditor-general; and
- (d) a reference in those provisions to the auditor-general were a reference to the independent auditor.

### 22 Proposed appropriations

- (1) Before the beginning of each financial year, the presiding member of the public accounts committee may—
  - (a) advise the Treasurer of the appropriation that the committee considers should be made for the operations of the auditor-general for the year; and
  - (b) provide the Treasurer with a draft budget for the operations of the auditor-general for the year that contains the information referred to in the Financial Management Act, section 12 other than that referred to in subsections (1) (e) and (2) (b).
- (2) The issues about the proposed appropriation and draft budget shall be taken for all purposes to have been referred to the committee by the Legislative Assembly for inquiry and report to the Treasurer.

**22A Additional amounts for certain audits**

- (1) If the auditor-general is of the opinion that the appropriation available for the operations of the auditor-general for a financial year is insufficient for the auditor-general to conduct audits under sections 11 and 12 promptly, the auditor-general may tell the presiding member of the public accounts committee.
- (2) The committee may advise the Treasurer that an additional amount is needed for the auditor-general to conduct audits under sections 11 and 12 promptly.
- (3) If the committee advises the Treasurer under subsection (2), the Treasurer may authorise payment of the additional amount under the Financial Management Act, section 18 (Treasurer's advance) unless the Treasurer is satisfied that that Act, section 18 (1) (c) or (d) prevents authorisation of the amount.

**23 Staff**

- (1) The staff assisting the auditor-general shall be employed under the Public Sector Management Act.
- (2) The Public Sector Management Act applies in relation to the management of the staff assisting the auditor-general.
- (3) The auditor-general has all the powers of a chief executive in relation to the staff assisting him or her as if the staff were employed in a department under the control of the auditor-general.

**24 Contractors**

- (1) The auditor-general may, on behalf of the Territory, engage a person under a contract to assist in the exercise of any function of the auditor-general.
- (2) Subsection (1) does not apply to a person who—
  - (a) is the independent auditor; or

- (b) has been the independent auditor within the 12 months before the engagement.

## **25 Arrangements with departments**

The auditor-general may make arrangements with the chief executive of a department for the use of the services of public servants, or the use of facilities, in the department.

## **26 Delegation**

The auditor-general may delegate the auditor-general's functions under this Act to—

- (a) a member of the staff assisting the auditor-general; or
- (b) a person engaged by the auditor-general under section 24 (Contractors).

*Note* For the making of delegations and the exercise of delegated functions, see *Legislation Act 2001*, pt 19.4.

## **Part 5**

# **Audit of auditor-general's operations**

### **27 Independent auditor**

The Minister may, on behalf of the Territory, engage a person under a contract to conduct an audit under this part.

### **28 Audit of annual financial statements**

- (1) The independent auditor shall audit each annual financial statement prepared by the auditor-general under section 21.
- (2) As soon as practicable after completing the audit, the independent auditor shall give a written report about the audit to the Speaker.
- (3) The auditor-general shall give a copy of each annual financial statement in relation to the auditor-general's operations to the independent auditor as soon as practicable after receiving a written request for the statement by the independent auditor.

### **29 Performance audits**

The independent auditor shall conduct a performance audit of the operations of the auditor-general as soon as practicable after receiving a written request to do so by the presiding member of the public accounts committee.

### **30 Performance audit—proposed report**

- (1) Before finalising a report about a performance audit, the independent auditor shall—
  - (a) give a copy of the proposed report to the auditor-general; and
  - (b) by written notice, invite the auditor-general to provide written comments about the proposed report to the independent auditor within a period specified in the notice.



- (2) If the auditor-general gives written comments about the proposed report to the independent auditor within the period specified in the independent auditor's notice, the independent auditor shall take account of those comments when finalising the report.

### **31 Performance audit—report**

- (1) The independent auditor shall give a report about a performance audit to the Speaker as soon as practicable after completing the audit.
- (2) The report shall include the substance of any written comments made by the auditor-general that were taken into account by the independent auditor when finalising the report.
- (3) The Speaker shall present a copy of the report to the Legislative Assembly.

### **32 Ancillary powers and disclosure of information**

Sections 14, 15, 19 and 34 apply in connection with the exercise of the functions of the independent auditor as if a reference in those sections to the auditor-general were a reference to the independent auditor.

## Part 6                      Miscellaneous

### 33      Indemnity

The Territory shall indemnify a person who is, or has been—

- (a) the auditor-general; or
- (b) a member of the staff assisting the auditor-general;

for any liability that the person incurs for an act or omission of the person in the exercise, or purported exercise, in good faith of a function on behalf of the auditor-general.

### 34      Confidentiality

- (1) A person who obtains information in the exercise of a function of the auditor-general shall not disclose the information except in the exercise of such a function.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

- (2) Subsection (1) does not apply to—
  - (a) the disclosure of specified information to the persons that the Minister directs if the Minister certifies that it is necessary in the public interest that the information should be so disclosed; or
  - (b) the disclosure of information to an authority, or a person, prescribed by the regulations; or
  - (c) the disclosure of information about a person to another person with the express or implied consent of the firstmentioned person.

**35 Regulation-making power**

The Executive may make regulations for this Act.

*Note* Regulations must be notified, and presented to the Legislative Assembly, under the *Legislation Act 2001*.

## Schedule 1 Appointment and terms of office of auditor-general

(see s 7)

### 1 Appointment

- (1) The Executive shall appoint a person to be the auditor-general.

*Note* For the making of appointments (including acting appointments), see *Legislation Act 2001*, pt 19.3.

- (2) The auditor-general holds office, subject to this Act—
- (a) for the period specified in the instrument of appointment; and
  - (b) on the terms and conditions (if any) in relation to matters not provided for by this Act that are—
    - (i) approved by resolution of the Legislative Assembly; and
    - (ii) specified in the instrument of appointment.
- (3) The auditor-general is to be appointed for 7 years.
- (4) A person who has been appointed auditor-general is not eligible for reappointment.

### 3 Resignation

The auditor-general may resign by giving a signed notice of resignation to the Chief Minister.

### 4 Retirement

The Executive may, with the consent of the auditor-general, retire the auditor-general on the ground of physical or mental incapacity.

**5 Removal from office**

- (1) The Executive shall remove the auditor-general from office if the Legislative Assembly passes a resolution to the effect that the auditor-general should be removed from office on the ground of misbehaviour or physical or mental incapacity.
- (2) The Executive shall remove the auditor-general from office if the auditor-general becomes bankrupt, applies to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounds with creditors or makes an assignment of remuneration for the benefit of creditors.

**6 Acting auditor-general**

Before the Executive appoints a person to act as auditor-general, the Minister must consult the presiding member of the public accounts committee about the proposed appointment.

**7 Application of Legislation Act, div 19.3.3**

The *Legislation Act 2001*, division 19.3.3 (Appointments—Assembly consultation) applies to the appointment of a person to be auditor-general, or to act as auditor-general, as if the power to make the appointment were vested in a Minister, and in that application a reference in the division to a Minister is taken to be a reference to the Executive.

## Dictionary

(see s 2)

*Note 1* The *Legislation Act 2001* contains definitions and other provisions relevant to this Act.

*Note 2* In particular, the *Legislation Act 2001*, dict, pt 1, defines the following terms:

- appointment
- Executive
- function
- Speaker
- Territory owned corporation.

***controlling interest***—see section 5.

***Financial Management Act*** means the *Financial Management Act 1996*.

***independent auditor*** means the person for the time being engaged under section 27 to conduct audits under part 5.

***performance audit***, in relation to a person, body or thing, means a review or examination of any aspect of the operations of the person, body or thing.

***public accounts committee*** means the committee of the Legislative Assembly whose functions include the examination of financial statements for the Territory, a department or a Territory authority.

***public sector company*** means—

- (a) a subsidiary of a Territory authority; or
- (b) a Territory owned corporation; or
- (c) a subsidiary of a Territory owned corporation; or
- (d) a company prescribed by the regulations; or
- (e) any other company in which the Territory or another Territory entity has a controlling interest.

***Public Sector Management Act*** means the *Public Sector Management Act 1994*.

***responsible chief executive*** means—

- (a) in relation to a department—the responsible chief executive in relation to the department under the Financial Management Act; and
- (b) in relation to a Territory authority—the chief executive officer in relation to the authority under the Financial Management Act; and
- (c) in relation to a public sector company—the person responsible for managing the affairs of the company; and
- (d) in relation to a joint venture or trust in which the Territory or a Territory entity has a controlling interest—the responsible chief executive of the department or Territory entity that is responsible for matters most closely related to that interest.

***subsidiary***, of a Territory owned corporation—see the *Territory Owned Corporations Act 1990*, section 3 (1).

***Territory entity*** means—

- (a) a Territory authority; or
- (b) a public sector company.

## Endnotes

1 About the endnotes

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## Endnotes

### 1 About the endnotes

Amending and modifying laws are annotated in the legislation history and the amendment history. Current modifications are not included in the republished law but are set out in the endnotes.

Not all editorial amendments made under the *Legislation Act 2001*, part 11.3 are annotated in the amendment history. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

Uncommenced amending laws and expiries are listed in the legislation history and the amendment history. These details are underlined. Uncommenced provisions and amendments are not included in the republished law but are set out in the last endnote.

If all the provisions of the law have been renumbered, a table of renumbered provisions gives details of previous and current numbering.

The endnotes also include a table of earlier republications.

If the republished law includes penalties, current information about penalty unit values appears on the republication inside front cover.

### 2 Abbreviation key

am = amended	ord = ordinance
amdt = amendment	orig = original
ch = chapter	p = page
cl = clause	par = paragraph
def = definition	pres = present
dict = dictionary	prev = previous
disallowed = disallowed by the Legislative Assembly	(prev...) = previously
div = division	prov = provision
exp = expires/expired	pt = part
Gaz = Gazette	r = rule/subrule
hdg = heading	reg = regulation/subregulation
IA = Interpretation Act 1967	renum = renumbered
ins = inserted/added	reloc = relocated
LA = Legislation Act 2001	R[X] = Republication No
LR = legislation register	s = section/subsection
LRA = Legislation (Republication) Act 1996	sch = schedule
mod = modified / modification	sdiv = subdivision
No = number	sub = substituted
num = numbered	SL = Subordinate Law
o = order	<u>underlining</u> = whole or part not commenced or to be expired
om = omitted/repealed	



### 3 Legislation history

#### **Auditor-General Act 1996 No 23**

notified 4 June 1996 (Gaz 1996 No S101)  
commenced 1 July 1996 (s 2)

as amended by

#### **Auditor-General (Amendment) Act 1997 No 90**

notified 1 December 1997 (Gaz 1997 No S380)  
commenced 1 December 1997 (s 2)

#### **Legislation (Consequential Amendments) Act 2001 No 44 pt 27**

notified 26 July 2001 (Gaz 2001 No 30)  
s 1, s 2 commenced 26 July 2001 (IA s 10B)  
pt 27 commenced 12 September 2001 (s 2 and see Gaz 2001 No S65)

#### **Auditor-General Amendment Act 2001 No 52**

notified 12 July 2001 (Gaz 2001 No 28)  
commenced 12 July 2001 (s 2)

#### **Legislation Amendment Act 2002 No 11 pt 2.2**

notified LR 27 May 2002  
s 1, s 2 commenced 27 May 2002 (LA s 75)  
pt 2.2 commenced 28 May 2002 (s 2 (1))

#### **Statute Law Amendment Act 2002 No 30 pt 3.5**

notified LR 16 September 2002  
s 1, s 2 taken to have commenced 19 May 1997 (LA s 75 (2))  
pt 3.5 commenced 17 September 2002 (s 2 (1))

### 4 Amendment history

#### **Name of Act**

s 1 sub 2002 No 30 amdt 3.36

#### **Dictionary**

s 2 om 2001 No 44 amdt 1.311  
ins 2002 No 30 amdt 3.39

#### **Application of words and expressions used in Financial Management Act**

s 3 def **Speaker** om R2 LA  
def **subsidiary** om 2002 No 30 amdt 3.37  
def **Territory owned corporation** om 2002 No 30 amdt 3.37  
defs reloc to dict 2002 No 30 amdt 3.38  
sub 2002 No 30 amdt 3.39

## Endnotes

### 4 Amendment history

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#### **Notes**

s 3A ins 2002 No 30 amdt 3.39

#### **Independence**

s 9 am 2002 No 30 amdt 3.49

#### **Functions**

s 10 am 2002 No 30 amdt 3.40

#### **Performance audits**

s 12 am 1997 No 90 s 4; 2002 No 30 amdt 3.41

#### **Power to obtain information**

s 14 am 2002 No 30 amdt 3.49

#### **Access to premises etc**

s 15 am 2002 No 30 amdt 3.49

#### **Reports for Legislative Assembly**

s 17 sub 2001 No 52 s 4  
am 2002 No 30 amdt 3.42, amdt 3.49

#### **Application of Financial Management Act**

s 21 am 2002 No 30 amdt 3.43

#### **Additional amounts for certain audits**

s 22A ins 2001 No 52 s 5

#### **Contractors**

s 24 am 2002 No 30 amdt 3.49

#### **Delegation**

s 26 sub 2002 No 30 amdt 3.44

#### **Ancillary powers and disclosure of information**

s 32 am 2002 No 30 amdt 3.49

#### **Indemnity**

s 33 am 2002 No 30 amdt 3.49

#### **Confidentiality**

s 34 am 2002 No 30 amdt 3.49

#### **Regulation-making power**

s 35 sub 2001 No 44 amdt 1.312

#### **Appointment**

sch 1 cl 1 am 2001 No 52 s 6; 2002 No 30 amdt 3.45

#### **Remuneration and allowances**

sch 1 cl 2 om 2002 No 30 amdt 3.46

#### **Acting auditor-general**

sch 1 cl 6 sub 2002 No 30 amdt 3.47

**Application of Legislation Act, div 19.3.3**

sch 1 cl 7 ins 2002 No 11 amdt 2.4

**Dictionary**

dict

ins 2002 No 30 amdt 3.48

def **controlling interest** reloc from s 3 2002 No 30 amdt 3.38def **Financial Management Act** reloc from s 3 2002 No 30  
amdt 3.38def **independent auditor** reloc from s 3 2002 No 30 amdt 3.38def **performance audit** reloc from s 3 2002 No 30 amdt 3.38def **public accounts committee** reloc from s 3 2002 No 30  
amdt 3.38def **public sector company** reloc from s 3 2002 No 30  
amdt 3.38def **Public Sector Management Act** reloc from s 3 2002 No 30  
amdt 3.38def **responsible chief executive** reloc from s 3 2002 No 30  
amdt 3.38def **subsidiary** ins 2002 No 30 amdt 3.48def **Territory entity** reloc from s 3 2002 No 30 amdt 3.38**5 Earlier republications**

Some earlier republications were not numbered. The number in column 1 refers to the publication order.

Since 12 September 2001 every authorised republication has been published in electronic pdf format on the ACT legislation register. A selection of authorised republications have also been published in printed format. These republications are marked with an asterisk (\*) in column 1. Except for the footer, electronic and printed versions of an authorised republication are identical.

Republication No	Amendments to	Republication date
1	Act 1997 No 90	1 March 1999
2	Act 2001 No 52	12 September 2001
3	Act 2002 No 11	30 May 2002

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