



Australian Capital Territory

Auditor-General Act 1996

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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 20 February 2014. It also includes any commencement, amendment, repeal or expiry affecting this republished law to 20 February 2014.

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

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- authorised republications to which the *Legislation Act 2001* applies
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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, the symbol **U** appears immediately before the provision heading. Any uncommenced amendments that affect this republished law are accessible on the ACT legislation register (www.legislation.act.gov.au). For more information, see the home page for this law on the register.

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 the *Legislation Act 2001*, section 95.

Penalties

At the republication date, the value of a penalty unit for an offence against this law is \$140 for an individual and \$700 for a corporation (see *Legislation Act 2001*, s 133).



Australian Capital Territory

Auditor-General Act 1996

Contents

	Page	
Part 1	Preliminary	
Division 1.1	Preliminary	
1	Name of Act	2
2	Dictionary	2
3A	Notes	2
3B	Offences against Act—application of Criminal Code etc	3
Division 1.2	Important concepts	
5	Controlling interests	3
Part 2	The auditor-general	
Division 2.1	Establishment and independence of auditor-general	
6	Auditor-general	5
7	Auditor-general—independence	5
7A	Reports for Annual Reports (Government Agencies) Act 2004	5
<hr/>		
R12 (RI) 15/07/14	Auditor-General Act 1996 Effective: 20/02/14-30/06/14	contents 1

		Page
Division 2.2	Appointment of auditor-general	
7B	Appointment	6
8	Veto by public accounts committee	6
8A	Acting auditor-general	7
8B	Application of Legislation Act, div 19.3.3	7
Division 2.3	Other provisions applying to auditor-general	
9	Resignation	8
9A	Retirement	8
9B	Removal from office	8
Division 2.4	Office of the auditor-general	
9C	Staff	8
9D	Contractors	9
9E	Arrangements with directorates	9
9F	Delegation	9
Part 3	Functions and powers	
Division 3.1	Application—pt 3	
9G	Application—Office of the Legislative Assembly—pt 3	10
Division 3.2	Functions	
10	Functions	10
10A	Auditor under the Corporations Act	11
10B	Auditor-general may conduct audit of multiple entities	11
10C	Auditor-general may conduct joint or collaborative audit	11
Division 3.3	Financial audits	
11	Special financial audits	11
11A	Audit fees	12
Division 3.4	Performance audits	
11B	Meaning of <i>performance audit</i>	13
12	Performance audits—Territory	13
13	Annual performance audit program	14
Division 3.5	Audit of non-public sector entities	
13A	Meaning of <i>public sector entity</i>	15
13B	Meaning of <i>non-public sector entity</i>	15

	Page
13C Minister or public accounts committee may request audit of non-public sector entity	15
13D Non-public sector entity audits—initiated by auditor-general	16
Division 3.6 Power to obtain information	
14 Power to obtain information etc	17
14A Power to administer oath or affirmation	18
14B Failure to comply with notice under s 14 (1)	18
14C Attendance before auditor-general—offences	19
14D Privileges against self-incrimination and exposure to civil penalty	20
15 Access to premises and things—Territory	21
15A Failure to comply with requirement—offence	22
Division 3.7 Reports for Legislative Assembly	
17 Reports for Legislative Assembly	22
18 Comments on proposed reports	24
19 Reporting sensitive information	26
20 Reporting Executive deliberations and decisions	27
Part 4 Administration	
21 Application of Financial Management Act	28
22 Proposed appropriations	28
22A Additional amounts for certain audits	29
Part 5 Review of auditor-general	
Division 5.1 Strategic review of auditor-general	
23 Meaning of <i>strategic review</i> —div 5.1	30
24 Strategic review to be carried out in each Assembly term	30
25 Strategic reviewer	30
26 Strategic review to be conducted as requested	31
27 Powers and obligations of strategic reviewer	31
28 Comments on proposed strategic review report	32
29 Strategic review report	33
Division 5.2 Independent financial audit of auditor-general	
30 Meaning of <i>independent financial audit</i> —div 5.2	33
31 Independent auditor	33
32 Independent financial audits	34

Contents

33	Powers and obligations of independent auditor	Page 34
Part 5A Protected information		
34	Meaning of <i>protected information</i> —pt 5A	36
35	Directions about protected information	36
36	Offences—use or divulge protected information	38
36A	Minister may direct disclosure of protected information	40
Part 6 Miscellaneous		
37	Protection of auditor-general etc from liability	41
37A	Reports to be given to Speaker	41
38	Regulation-making power	42
Dictionary		43
Endnotes		
1	About the endnotes	46
2	Abbreviation key	46
3	Legislation history	47
4	Amendment history	50
5	Earlier republications	60



Australian Capital Territory

Auditor-General Act 1996

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

R12 (RI)
15/07/14

Auditor-General Act 1996
Effective: 20/02/14-30/06/14

page 1

Part 1 Preliminary

Division 1.1 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 terms used in this Act, and includes references (*signpost definitions*) to other terms 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](#), s 155 and s 156 (1)).

3A Notes

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

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

3B Offences against Act—application of Criminal Code etc

Other legislation applies in relation to offences against this Act.

Note 1 Criminal Code

The [Criminal Code](#), ch 2 applies to offences against this Act (see Code, pt 2.1).

The chapter sets out the general principles of criminal responsibility (including burdens of proof and general defences), and defines terms used for offences to which the Code applies (eg *conduct*, *intention*, *recklessness* and *strict liability*).

Note 2 Penalty units

The [Legislation Act](#), s 133 deals with the meaning of offence penalties that are expressed in penalty units.

Division 1.2 Important concepts

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

Division 2.1 Establishment and independence of auditor-general

6 Auditor-general

There must be an Auditor-General for the Territory.

7 Auditor-general—independence

- (1) Subject to this Act and to other Territory laws, the auditor-general has complete discretion in the exercise of the auditor-general's functions.
- (2) In particular, the auditor-general is not subject to direction from anyone in relation to—
 - (a) whether or not a particular audit is to be carried out; or
 - (b) the way in which a particular audit is to be carried out; or
 - (c) the priority to be given to any particular matter.

7A Reports for Annual Reports (Government Agencies) Act 2004

If the auditor-general considers that compliance with the *Annual Reports (Government Agencies) Act 2004* would prejudice the auditor-general's independence, the auditor-general is not required to comply with that Act to that extent.

Division 2.2 Appointment of auditor-general

7B Appointment

- (1) The Executive must appoint a person to be the auditor-general.
Note For the making of appointments (including acting appointments), see the [Legislation Act](#), 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.

8 Veto by public accounts committee

- (1) The Executive must 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 given the Minister written notice 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 may 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.

8A 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.

8B Application of Legislation Act, div 19.3.3

The [Legislation Act](#), 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.

Division 2.3 Other provisions applying to auditor-general

9 Resignation

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

9A Retirement

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

9B Removal from office

- (1) The Executive must 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 must remove the auditor-general from office if the auditor-general becomes bankrupt or personally insolvent.

Division 2.4 Office of the auditor-general

9C Staff

- (1) The auditor-general's staff must be employed under the *Public Sector Management Act 1994*.
- (2) The auditor-general has the powers mentioned in the *Public Sector Management Act 1994*, section 25 (3) (Powers of certain statutory office-holders) in relation to the auditor-general's staff.
- (3) The auditor-general's staff are not subject to direction from anyone other than the following people in relation to the exercise of the auditor-general's functions:
 - (a) the auditor-general;

- (b) another member of the auditor-general's staff authorised by the auditor-general to give directions.

9D 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.

9E Arrangements with directorates

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

9F 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 9D (Contractors).

Note For the making of delegations and the exercise of delegated functions, see the [Legislation Act](#), pt 19.4.

Part 3 Functions and powers

Note Certain provisions of this part apply to an independent auditor, see s 32.

Division 3.1 Application—pt 3

9G Application—Office of the Legislative Assembly—pt 3

This part applies to the Office of the Legislative Assembly as if—

- (a) a reference in this part to a *directorate* were a reference to the office; and
- (b) a reference in this part to the *responsible director-general* were a reference to the clerk of the Legislative Assembly.

Division 3.2 Functions

10 Functions

- (1) 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, directorates 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.

- (2) The auditor-general must exercise the auditor-general's functions in the way the auditor-general considers appropriate, having regard to recognised professional standards and practices.

10A Auditor under the Corporations Act

- (1) The auditor-general must 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.

10B Auditor-general may conduct audit of multiple entities

The auditor-general may conduct a single audit of 2 or more entities under this Act (a *multi-entity audit*) if satisfied that it is appropriate to do so.

10C Auditor-general may conduct joint or collaborative audit

The auditor-general may conduct an audit (a *joint audit*) under this Act jointly, or in collaboration, with the auditor-general of the Commonwealth or a State if the auditor-general reasonably believes the Commonwealth or State has an interest in the audit.

Note *State* includes the Northern Territory (see [Legislation Act](#), dict, pt 1).

Division 3.3 Financial audits

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 must not be taken to be an audit under the [Corporations Act](#).

11A Audit fees

- (1) This section applies to an entity if—
 - (a) the entity’s annual financial statements are audited under the Financial Management Act; or
 - (b) the entity’s accounts or records are audited under section 11 (Special financial audits); or
 - (c) the entity’s accounts or records are audited under another territory law.
- (2) The entity is liable to pay to the auditor-general on behalf of the Territory fees for the audit based on a scale of fees decided by the auditor-general.
- (3) The fees are payable within 30 days after the day a claim for payment is given to the person by the auditor-general.
- (4) The auditor-general may make a claim for payment for an instalment of the fees before the audit is finished.
- (5) A report by the auditor-general under the [Annual Reports \(Government Agencies\) Act 2004](#) must include details of the basis on which fees for audits conducted during the reporting period were decided by the auditor-general.

Division 3.4 Performance audits

11B Meaning of *performance audit*

In this Act:

performance audit, of a person, body or thing, means a review or examination of any aspect of the operations of the entity.

12 Performance audits—Territory

(1) The auditor-general may at any time conduct a performance audit in respect of—

- (a) a directorate; 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 may, 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 Annual performance audit program

- (1) The auditor-general must, before the end of each financial year, prepare a program (an *annual performance audit program*) for performance audits that the auditor-general intends to conduct in the next financial year under—
 - (a) section 12 (Performance audits—Territory); and
 - (b) section 13C (Minister or public accounts committee may request audit of non-public sector entity); and
 - (c) section 13D (Non-public sector entity audits—initiated by auditor-general).
- (2) In preparing an annual performance audit program, the auditor-general must consult—
 - (a) the public accounts committee; and
 - (b) each member of the Legislative Assembly; and
 - (c) the head of service; and
 - (d) anyone else the auditor-general considers appropriate.

Note The auditor-general has complete discretion in the exercise of his or her functions and is not subject to direction from anyone about whether a particular audit is to be carried out (see s 7).

- (3) The annual performance audit program must be published on the auditor-general's website.

Note The auditor-general's website is accessible at www.audit.act.gov.au.

Division 3.5 Audit of non-public sector entities

13A Meaning of *public sector entity*

- (1) In this Act:

public sector entity means—

- (a) a directorate; or
- (b) a territory authority; or
- (c) a territory-owned corporation; or
- (d) a territory controlled company, joint venture or trust.

- (2) In this section:

territory controlled company, joint venture or trust means a company, joint venture or trust in which the Territory or a territory entity has a controlling interest.

Note *Controlling interest*—see s 5.

13B Meaning of *non-public sector entity*

In this Act:

non-public sector entity means an entity that is not a public sector entity.

13C Minister or public accounts committee may request audit of non-public sector entity

- (1) This section applies if a public sector entity provides property to a non-public sector entity for a purpose.

- (2) The Minister or the public accounts committee may ask the auditor-general to conduct a performance audit of the non-public sector entity in relation to the property provided by the public sector entity.
- (3) The auditor-general may conduct the requested audit if satisfied that—
 - (a) the usual acquittal procedures for the use of property provided by a public sector entity have been exhausted; and
 - (b) there are no other mechanisms reasonably available to the public sector entity to resolve the proposed subject of the audit; and
 - (c) failure to conduct the audit may result in significant risk to the Territory.
- (4) If the auditor-general conducts the requested audit, the auditor-general must record the reasons for the decision in the audit report.
- (5) In conducting the audit, the auditor-general may exercise a power under division 3.6 (Power to obtain information) only to the extent that it relates to the property provided by the public sector entity.

13D Non-public sector entity audits—initiated by auditor-general

- (1) This section applies if a public sector entity provides property to a non-public sector entity for a purpose.
- (2) The auditor-general may at any time, on the auditor-general's own initiative, conduct a performance audit of the non-public sector entity in relation to the property provided by the public sector entity if satisfied of the matters mentioned in section 13C (3) (a) to (c).
- (3) If the auditor-general conducts an audit under subsection (2), the auditor-general must record the reasons for the decision in the audit report.

- (4) In conducting the audit, the auditor-general may exercise a power under division 3.6 (Power to obtain information) only to the extent that it relates to the property provided by the public sector entity.

Division 3.6 Power to obtain information

14 Power to obtain information etc

- (1) For this Act, the auditor-general may, by written notice, require a person to do any 1 or more of the following:
- (a) to give stated information to the auditor-general within a stated reasonable time;
 - (b) to produce a stated document in the possession or control of the person to the auditor-general within a stated reasonable time;
 - (c) to attend and answer questions before the auditor-general at a stated reasonable time and place.

Note 1 For how the notice may be given, see the [Legislation Act](#), pt 19.5.

Note 2 The notice may require a person to verify information or a document by a statutory declaration (see [Legislation Act](#), s 54 (1)).

Note 3 **Document** includes anything from which images, sounds, messages or writings can be produced or reproduced, (see [Legislation Act](#), dict, pt 1).

- (2) The notice must—
- (a) state that the requirement is made under this section; and
 - (b) contain a statement to the effect that failure to comply with the notice is an offence; and
 - (c) contain a statement about the effect of section 14D (Privileges against self-incrimination and exposure to civil penalty).

- (3) To remove any doubt, a reference to the giving of information to, or answering a question before, the auditor-general includes the giving of an explanation in relation to something done or not done by a person.
- (4) A regulation may prescribe fees and expenses payable to a person who is given a notice under subsection (1).

14A Power to administer oath or affirmation

- (1) For section 14 (1) (c), the auditor-general may require the person to answer questions on oath or affirmation.

Note For the taking of an oath or the making of an affirmation, see the [Oaths and Affirmations Act 1984](#).

- (2) For subsection (1), the auditor-general may administer an oath or affirmation to the person that the answers the person is to give will be true.

14B Failure to comply with notice under s 14 (1)

- (1) A person who is given a notice under section 14 (1) (a) or (b) (Power to obtain information etc) commits an offence if the person fails to comply with the notice.

Maximum penalty: 50 penalty units.

Note The [Legislation Act](#), s 171 deals with client legal privilege.

- (2) A person who is given a notice under section 14 (1) (c) commits an offence if the person fails to attend before the auditor-general in accordance with the notice.

Maximum penalty: 50 penalty units.

- (3) An offence against this section is a strict liability offence.

14C Attendance before auditor-general—offences

- (1) A person commits an offence if—
- (a) the person is required by a notice under section 14 (1) (c) (Power to obtain information etc) to attend and answer questions before the auditor-general; and
 - (b) the person attends before the auditor-general; and
 - (c) the auditor-general requires the person to swear an oath or make an affirmation that the answers the person is to give will be true; and
 - (d) the person fails to swear the oath or make the affirmation.

Maximum penalty: 50 penalty units.

- (2) A person commits an offence if—
- (a) the person is required by a notice under section 14 (1) (c) to attend and answer questions before the auditor-general; and
 - (b) the person attends before the auditor-general; and
 - (c) the auditor-general requires the person to answer a question; and
 - (d) the person fails to answer the question.

Maximum penalty: 50 penalty units.

- (3) A person commits an offence if—
- (a) the person is required by a notice under section 14 (1) (c) to attend and answer questions before the auditor-general; and
 - (b) the person attends before the auditor-general; and

- (c) the person fails to continue to attend as required by the auditor-general until excused from further attendance.

Maximum penalty: 50 penalty units.

- (4) Subsection (3) does not apply if it was not reasonable in the circumstances for the auditor-general to continue to require the person to attend and answer questions.
- (5) An offence against this section is a strict liability offence.

14D Privileges against self-incrimination and exposure to civil penalty

- (1) This section applies if—
 - (a) a person is attending before the auditor-general in accordance with a requirement under section 14 (Power to obtain information etc); and
 - (b) the auditor-general requires the person to give information or answer a question.
- (2) This section also applies if a person is required by a notice under section 14 to produce a document.
- (3) The person cannot rely on the common law privileges against self-incrimination and exposure to the imposition of a civil penalty to refuse to give the information, produce the document or answer the question.

Note The [Legislation Act](#), s 171 deals with client legal privilege.

- (4) However, any information, document or thing obtained, directly or indirectly, because of the giving of the information, the production of the document or the answer to the question is not admissible in evidence against the person in a civil or criminal proceeding, other than a proceeding for an offence against this part or the [Criminal Code](#), part 3.4 (False or misleading statements, information and documents).

15 Access to premises and things—Territory

- (1) For this Act, the auditor-general or an authorised person may, at any reasonable time, enter and remain on premises occupied by the Territory or a territory entity.
- (2) The auditor-general or an authorised person may do any 1 or more of the following in relation to the premises or anything on the premises:
 - (a) examine and copy, or take extracts from, any document on the premises;
 - (b) examine anything else on the premises;
 - (c) require a person on the premises to give the auditor-general or authorised person reasonable help to exercise a function under this section.

Example for par (a)

copying a computer file to a data storage device

Example for par (c)

assisting in accessing data held in or accessible from a computer on the premises

Note 1 **Document** includes anything from which images, sounds, messages or writings can be produced or reproduced, (see [Legislation Act](#), dict, pt 1).

Note 2 An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see [Legislation Act](#), s 126 and s 132).

- (3) The auditor-general is not entitled to enter or remain on the premises if the auditor-general does not produce written proof of his or her appointment when asked by a person on the premises.
- (4) An authorised person is not entitled to enter or remain on the premises if the person does not produce written proof of authority when asked by a person on the premises.

(5) In this section:

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

premises includes land and any place.

15A Failure to comply with requirement—offence

(1) A person commits an offence if—

(a) the auditor-general or an authorised person makes a requirement of the person under section 15 (2) (c); and

(b) the person is informed by the auditor-general or authorised person to the effect that failure to comply with the requirement is an offence; and

(c) the person fails to comply with the requirement.

Maximum penalty: 50 penalty units.

Note The [Legislation Act](#), s 171 deals with client legal privilege.

(2) An offence against this section is a strict liability offence.

(3) In this section:

authorised person—see section 15 (5).

Division 3.7 Reports for Legislative Assembly

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 comments received by the auditor-general under section 18.

- (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 or the head of service if, in the auditor-general's opinion, the Minister or head of service has a special interest in the report.
- (7) In this section:
Speaker, for a report given to the Deputy Speaker or clerk under section 37A (Reports to be given to Speaker), means the Deputy Speaker or clerk.

18 Comments on proposed reports

- (1) This section applies if the auditor-general is preparing a report for the Legislative Assembly under section 17.
- (2) The auditor-general must give a copy of the proposed report to the following people:
- (a) if the proposed report is about an audit under section 12 (Performance audits—Territory)—the responsible director-general for the directorate, territory authority, public sector company, joint venture or trust;
 - (b) if the proposed report is about an audit under section 13C (Minister or public accounts committee may request audit of non-public sector entity) or section 13D (Non-public sector entity audits—initiated by auditor-general)—
 - (i) if the non-public sector entity is—
 - (A) an individual—the individual; or
 - (B) not an individual—the chief executive officer (however described) of the non-public sector entity; and
 - (ii) the responsible director-general for the public sector entity that gave the property to the non-public sector entity;

- (c) if the proposed report is about a multi-entity audit—the head of service.
- (3) The auditor-general may also give a copy of all or part of the proposed report to anyone else the auditor-general considers has a direct interest in the proposed report.
- (4) However, if the auditor-general must give a copy of the proposed report to a non-public sector entity under subsection (2) (b) (i), the auditor-general must not give the report to anyone else under subsection (2) or (3) until after—
- (a) the time for comments under the non-public sector entity’s proposed report notice has ended; and
- (b) the auditor-general has considered any comments received from the non-public sector entity.
- (5) If the auditor-general gives a person a copy of all or part of a proposed report, the auditor-general must also give the person a written notice (a ***proposed report notice***) stating that the person may give written comments about the proposed report to the auditor-general before the end of—
- (a) 14 days after the day the notice is given to the person; or
- (b) a longer period stated in the notice.
- Note* Comments received under this section must be taken into consideration and included in the final report (see s (6) and s 17 (2)).
- (6) If the auditor-general receives comments under this section, the auditor-general must consider the comments in preparing the final report.
- (7) In this section:
- proposed report*** means a draft version of a report.

19 Reporting sensitive information

- (1) The auditor-general must not include information in a report for the Legislative Assembly if the auditor-general considers that the disclosure of the information would, on balance, be contrary to the public interest.
- (2) The disclosure of information may be contrary to the public interest only if the disclosure would be reasonably likely to—
 - (a) infringe an individual's right to privacy, or any other right under the *Human Rights Act 2004*; or
 - (b) disclose a trade secret, or the business affairs or research of an entity; or
 - (c) prejudice the investigation of a contravention of a law; or
 - (d) prejudice relations between the ACT government and another government; or
 - (e) disclose information mentioned in the *Legal Aid Act 1977*, section 92 (2) (a) or contained in a document mentioned in that *Act*, section 92 (2) (b).
- (3) However, the auditor-general may include in the report information mentioned in subsection (1) if the auditor-general is satisfied that the substance of the information is public knowledge.
- (4) If, under subsection (1), the auditor-general omits information mentioned in subsection (2) (a) to (d) from a report for the Legislative Assembly, the auditor-general may prepare a special report for the public accounts committee that includes the information.
- (5) The auditor-general must give the special report to the presiding member of the committee.
- (6) The presiding member must present the special report to the committee.

- (7) A special report presented to the committee is taken for all purposes to have been referred to the committee by the Legislative Assembly for inquiry and any report that the committee considers appropriate.

20 Reporting Executive deliberations and decisions

- (1) The auditor-general may include deliberative information in a report for the Legislative Assembly only if the auditor-general considers that it is in the public interest to include the information.

Note **Deliberative information**—see the dictionary.

- (2) The auditor-general must consult the Chief Minister in deciding whether it is in the public interest to include particular deliberative information in a report.
- (3) If the Chief Minister objects to the inclusion of particular deliberative information in a report, the auditor-general—
- (a) may include the information in the report; but
 - (b) if the information is included—must tell the Chief Minister about the inclusion at least 7 days before the report is published.

Part 4 Administration

21 Application of Financial Management Act

The [Financial Management Act](#), part 2 (Budget management), part 3 (Financial reports) and part 5 (Banking and investment) apply to the auditor-general as if—

- (a) a reference in those provisions to a *directorate* 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 directorate were a reference to the Speaker; and
- (c) a reference in those provisions to the *responsible director-general* of a directorate 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 mentioned in the [Financial Management Act](#), section 12 other than that mentioned in subsection (1) (b).
- (2) The issues about the proposed appropriation and draft budget may 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 section 11 (Special financial audits), section 12 (Performance audits—Territory), section 13C (Minister or public accounts committee may request audit of non-public sector entity) and section 13D (Non-public sector entity audits—initiated by auditor-general) 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 section 11, section 12, section 13C and section 13D 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) if the Treasurer is satisfied of the matters mentioned in that Act, section 18 (2).

Part 5 Review of auditor-general

Division 5.1 Strategic review of auditor-general

23 Meaning of *strategic review*—div 5.1

In this division:

strategic review, of the auditor-general, means—

- (a) a review of the auditor-general's functions; and
- (b) a performance audit of the auditor-general.

24 Strategic review to be carried out in each Assembly term

- (1) A strategic review of the auditor-general must be carried out once in each term of the Legislative Assembly.
- (2) The public accounts committee must decide when the strategic review is to be carried out.

25 Strategic reviewer

- (1) When the public accounts committee decides that the strategic review of the auditor-general is to be carried out, the public accounts committee must ask the Speaker to, on behalf of the Territory, engage a person to conduct the strategic review.
- (2) If requested by the public accounts committee, the Speaker must, on behalf of the Territory, engage an appropriately qualified person (the *strategic reviewer*) under a contract to conduct the strategic review.

26 Strategic review to be conducted as requested

- (1) If the Speaker engages a strategic reviewer under section 25—
 - (a) the public accounts committee must—
 - (i) decide terms of reference for the strategic review, in consultation with the Minister; and
 - (ii) ask the strategic reviewer to conduct the strategic review according to the terms of reference; and
 - (b) the strategic reviewer must conduct the requested strategic review as soon as practicable after receiving the request.
- (2) The strategic reviewer may conduct a strategic review of the auditor-general only when requested under this section.

27 Powers and obligations of strategic reviewer

- (1) The strategic reviewer has the same powers and obligations in relation to the strategic review as the auditor-general has under the following provisions in relation to a performance audit under section 12 (Performance audits—Territory):
 - (a) division 3.6 (Power to obtain information);
 - (b) section 19 (Reporting sensitive information);
 - (c) section 35 (Directions about protected information);
 - (d) section 36 (Offences—use or divulge protected information).

- (2) The strategic reviewer may include deliberative information in a report for the Legislative Assembly only if the information has previously been published.

Example—information previously published

information included in a previous report for the Legislative Assembly

Note 1 **Deliberative information**—see the dictionary.

Note 2 An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see [Legislation Act](#), s 126 and s 132).

28 **Comments on proposed strategic review report**

- (1) This section applies if the strategic reviewer is preparing a report about the strategic review for the Legislative Assembly under section 29.
- (2) The strategic reviewer must give the auditor-general—
- (a) a copy of the proposed report; and
 - (b) a written notice (a **proposed report notice**) stating that the auditor-general may give written comments about the proposed report to the strategic reviewer before the end of—
 - (i) 14 days after the day the notice is given to the auditor-general; or
 - (ii) a longer period stated in the notice.
- (3) If the strategic reviewer receives comments under this section, the strategic reviewer must consider the comments in preparing the final report.
- (4) In this section:
proposed report means a draft version of a report.

29 Strategic review report

- (1) As soon as practicable after completing a strategic review, the strategic reviewer must give a report about the strategic review to the Speaker.
- (2) The report must include the substance of any comments received by the strategic reviewer under section 28 (3).
- (3) The Speaker must present a copy of the report to the Legislative Assembly.

Division 5.2 Independent financial audit of auditor-general

30 Meaning of *independent financial audit*—div 5.2

In this division:

independent financial audit, of the auditor-general, means an audit of an annual financial statement prepared by the auditor-general under section 21 (Application of Financial Management Act).

Note Section 21 applies the [Financial Management Act](#), pt 2, pt 3 and pt 5 to the auditor-general. Div 3.2 of that [Act](#) deals with annual financial statements.

31 Independent auditor

The Speaker must, on behalf of the Territory, engage an appropriately qualified person (the *independent auditor*) under a contract to—

- (a) conduct independent financial audits of the auditor-general;
and

- (b) exercise functions as required under the Financial Management Act.

Note Section 21 applies the [Financial Management Act](#) (FMA), pt 2, pt 3 and pt 5 to the auditor-general.
The [FMA](#), s 29, requires the independent auditor to give the auditor-general audit opinions about annual financial statements.
The [FMA](#), s 30C, requires the independent auditor to give the auditor-general reports about statements of performance.

32 Independent financial audits

- (1) The independent auditor must conduct an independent financial audit of each annual financial statement prepared by the auditor-general under section 21 (Application of Financial Management Act).
- (2) As soon as practicable after completing an independent financial audit, the independent auditor must give a written report about the audit to the Speaker.
- (3) However, the independent auditor must give the auditor-general a draft version of the report before preparing the final report.

33 Powers and obligations of independent auditor

- (1) The independent auditor has the same powers and obligations in relation to the conduct of an independent financial audit as the auditor-general has under the following provisions in relation to a performance audit under section 12 (Performance audits—Territory):
 - (a) division 3.6 (Power to obtain information);
 - (b) section 19 (Reporting sensitive information);
 - (c) section 35 (Directions about protected information);
 - (d) section 36 (Offences—use or divulge protected information).

- (2) The independent auditor may include deliberative information in a report for the Legislative Assembly only if the information has previously been published.

Example—information previously published

information included in a previous report for the Legislative Assembly

Note 1 **Deliberative information**—see the dictionary.

Note 2 An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see [Legislation Act](#), s 126 and s 132).

Part 5A Protected information

34 Meaning of *protected information*—pt 5A

In this part—

protected information means information that is disclosed to, or obtained by, a person to whom this section applies because of the exercise of a function under this Act by the person or someone else.

Example—protected information

information obtained by the auditor-general under s 14 in the course of conducting an audit

Note An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see [Legislation Act](#), s 126 and s 132).

35 Directions about protected information

- (1) The auditor-general, or a person authorised by the auditor-general (an *authorised person*), may give a direction to a person prohibiting or restricting the disclosure of protected information.
- (2) In deciding whether to give a direction under subsection (1), the auditor-general or authorised person must have regard to whether the direction—
 - (a) would promote the purposes of this Act; or
 - (b) is necessary or desirable to protect the integrity of an audit or investigation (however described) by the auditor-general.
- (3) The auditor-general or authorised person may also have regard to any other relevant matter in deciding whether to give a direction under subsection (1).

- (4) A person commits an offence if—
- (a) the auditor-general or an authorised person has given to the person or someone else a direction under subsection (1) prohibiting or restricting the disclosure of protected information; and
 - (b) the person knows that the direction has been given; and
 - (c) the person discloses the information to someone else.

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

- (5) Subsection (4) does not apply if the information is disclosed—
- (a) under this Act or another territory law; or
 - (b) in relation to the exercise of a function, as a person to whom this section applies, under this Act or another territory law; or
 - (c) in a court proceeding.
- (6) Subsection (4) does not apply to the disclosure of protected information—
- (a) if the protected information is about a person—with the person's consent; or
 - (b) in accordance with a disclosure direction; or
 - (c) to an entity prescribed by regulation.

Note **Disclosure direction**—see s 36A.

Note 1 The defendant has an evidential burden in relation to the matters mentioned in s (5) and s (6) (see [Criminal Code](#), s 58).

Note 2 If the protected information disclosed under s (5) or s (6) is provided by a person under s 14, the information and any information directly or indirectly derived from it may not be admissible in evidence against the person in another criminal proceeding (see s 14D).

36 Offences—use or divulge protected information

- (1) A person to whom this section applies commits an offence if—
- (a) the person uses information; and
 - (b) the information is protected information; and
 - (c) the person is reckless about whether the information is protected information.

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

- (2) A person to whom this section applies commits an offence if—
- (a) the person does something that divulges information; and
 - (b) the information is protected information; and
 - (c) the person is reckless about whether—
 - (i) the information is protected information; and
 - (ii) doing the thing would result in the information being divulged to someone else.

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

- (3) This section does not apply if the information is used or divulged—
- (a) under this Act or another territory law; or
 - (b) in relation to the exercise of a function, as a person to whom this section applies, under this Act or another territory law; or
 - (c) in a court proceeding.
- (4) This section does not apply to the using or divulging of protected information—
- (a) if the protected information is about a person—with the person's consent; or

(b) in accordance with a disclosure direction; or

Note **Disclosure direction**—see s 36A.

(c) to an entity prescribed by regulation.

Note 1 The defendant has an evidential burden in relation to the matters mentioned in s (3) and s (4) (see [Criminal Code](#), s 58).

Note 2 If the protected information used or divulged under s (3) or s (4) is provided by a person under s 14, the information and any information directly or indirectly derived from it may not be admissible in evidence against the person in another criminal proceeding (see s 14D).

(5) A person to whom this section applies need not divulge protected information to a court, or produce a document containing protected information to a court, unless it is necessary to do so for this Act or another law applying in the territory.

(6) In this section:

court includes a tribunal, authority or person having power to require the production of documents or the answering of questions.

divulge includes—

(a) communicate; or

(b) publish.

person to whom this section applies means—

(a) a person who is or has been—

(i) the auditor-general; or

(ii) anyone acting under the direction or authority of the auditor-general; or

(b) anyone else who has exercised a function under this Act.

produce includes allow access to.

use information includes make a record of the information.

Note The *Crimes Act 1900*, s 153 also deals with disclosure of information by public employees or people performing services for the Territory or a territory authority. Section 36 applies to the auditor-general and anyone else who has exercised a function under the Act.

36A Minister may direct disclosure of protected information

The Minister may direct a person to disclose protected information to someone else (a *disclosure direction*) if the Minister certifies that the disclosure is necessary in the public interest.

Part 6 Miscellaneous

37 Protection of auditor-general etc from liability

- (1) A protected person is not personally liable for conduct done honestly and without recklessness—
 - (a) in the exercise of a function under this Act or another law; or
 - (b) in the reasonable belief that the conduct was in the exercise of a function under this Act or another law.
- (2) Any liability that would, apart from this section, attach to the protected person attaches instead to the Territory.
- (3) In this section:

conduct means an act or an omission to do an act.

protected person means a person who is or has been—

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

37A Reports to be given to Speaker

- (1) A report required by this Act to be given to the Speaker must—
 - (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.

38 Regulation-making power

The Executive may make regulations for this Act.

Note A regulation must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

Dictionary

(see s 2)

Note 1 The [Legislation Act](#) contains definitions and other provisions relevant to this Act.

Note 2 For example, the [Legislation Act](#), dict, pt 1, defines the following terms:

- appointment
- bankrupt or personally insolvent
- director-general (see s 163)
- entity
- Executive
- exercise
- fail
- function
- law, of the Territory
- Office of the Legislative Assembly
- Speaker
- territory-owned corporation
- under.

appropriation—see the [Financial Management Act](#), dictionary.

chief executive officer—see the [Financial Management Act](#), dictionary.

contract—see the [Financial Management Act](#), dictionary.

controlling interest—see section 5.

deliberative information means information that discloses a deliberation or decision of the Executive.

directorate—see the [Financial Management Act](#), dictionary.

disclosure direction—see section 36A (Minister may direct disclosure of protected information).

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

head of service—see the *Public Sector Management Act 1994*, dictionary.

independent auditor—see section 31.

independent financial audit, of the auditor-general, for division 5.2 (Independent financial audit of auditor-general)—see section 30.

joint audit—see section 10C.

multi-entity audit—see section 10B.

non-public sector entity—see section 13B.

performance audit, of a person, body or thing—see section 11B.

protected information, for part 5A (Protected information)—see section 34.

public accounts committee means the committee of the Legislative Assembly whose functions include the examination of financial statements for the Territory, a directorate 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 regulation; or
- (e) any other company in which the Territory or another territory entity has a controlling interest.

public sector entity—see section 13A.

responsible director-general means—

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

special financial audit means an audit conducted under section 11.

strategic review, of the auditor-general, for division 5.1 (Strategic review of auditor-general)—see section 23.

strategic reviewer, for division 5.1 (Strategic review of auditor-general)—see section 25 (2).

subsidiary, of a territory-owned corporation—see the [Territory-owned Corporations Act 1990](#), section 3 (1).

territory authority—see the [Financial Management Act](#), dictionary.

territory entity means—

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

Endnotes

1 About the endnotes

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 are not included in the republished law. The details of these laws are underlined in the legislation history. Uncommenced expiries are underlined in the legislation history and amendment history.

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.

2 Abbreviation key

A = Act	NI = Notifiable instrument
AF = Approved form	o = order
am = amended	om = omitted/repealed
amdt = amendment	ord = ordinance
AR = Assembly resolution	orig = original
ch = chapter	par = paragraph/subparagraph
CN = Commencement notice	pres = present
def = definition	prev = previous
DI = Disallowable instrument	(prev...) = previously
dict = dictionary	pt = part
disallowed = disallowed by the Legislative Assembly	r = rule/subrule
div = division	reloc = relocated
exp = expires/expired	renum = renumbered
Gaz = gazette	R[X] = Republication No
hdg = heading	RI = reissue
IA = Interpretation Act 1967	s = section/subsection
ins = inserted/added	sch = schedule
LA = Legislation Act 2001	sdiv = subdivision
LR = legislation register	SL = Subordinate law
LRA = Legislation (Republication) Act 1996	sub = substituted
mod = modified/modification	<u>underlining</u> = whole or part not commenced or to be expired

3 Legislation history

Auditor-General Act 1996 A1996-23

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

as amended by

[Auditor-General \(Amendment\) Act 1997 A1997-90](#)

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

[Legislation \(Consequential Amendments\) Act 2001 A2001-44 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 A2001-52](#)

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

[Legislation Amendment Act 2002 A2002-11 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 A2002-30 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))

[Annual Reports \(Government Agencies\) Act 2004 A2004-8 s 27](#)

notified LR 19 March 2004
s 1, s 2 commenced 19 March 2004 (LA s 75 (1))
s 27 commenced 13 April 2004 (s 2 and [CN2004-5](#))

Endnotes

3 Legislation history

Annual Reports Legislation Amendment Act 2004 A2004-9 sch 1 pt 1.3

notified LR 19 March 2004
s 1, s 2 commenced 19 March 2004 (LA s 75 (1))
sch 1 pt 1.3 commenced 13 April 2004 (s 2 and see [Annual Reports \(Government Agencies\) Act 2004 A2004-8](#), s 2 and [CN2004-5](#))

Auditor-General Amendment Act 2004 A2004-72

notified LR 8 September 2004
s 1, s 2 commenced 8 September 2004 (LA s 75 (1))
remainder commenced 9 September 2004 (s 2)

Statute Law Amendment Act 2008 A2008-28 sch 3 pt 3.6

notified LR 12 August 2008
s 1, s 2 commenced 12 August 2008 (LA s 75 (1))
sch 3 pt 3.6 commenced 26 August 2008 (s 2)

Statute Law Amendment Act 2009 (No 2) A2009-49 sch 3 pt 3.4

notified LR 26 November 2009
s 1, s 2 commenced 26 November 2009 (LA s 75 (1))
sch 3 pt 3.4 commenced 17 December 2009 (s 2)

Administrative (One ACT Public Service Miscellaneous Amendments) Act 2011 A2011-22 sch 1 pt 1.14

notified LR 30 June 2011
s 1, s 2 commenced 30 June 2011 (LA s 75 (1))
sch 1 pt 1.14 commenced 1 July 2011 (s 2 (1))

Statute Law Amendment Act 2011 (No 3) A2011-52 sch 3 pt 3.6

notified LR 28 November 2011
s 1, s 2 commenced 28 November 2011 (LA s 75 (1))
sch 3 pt 3.6 commenced 12 December 2011 (s 2)

Legislative Assembly (Office of the Legislative Assembly) Act 2012 A2012-26 sch 1 pt 1.2

notified LR 24 May 2012
s 1, s 2 commenced 24 May 2012 (LA s 75 (1))
sch 1 pt 1.2 commenced 1 July 2012 (s 2)

Auditor-General Amendment Act 2013 A2013-25

notified LR 20 August 2013

s 1, s 2 commenced 20 August 2013 (LA s 75 (1))

remainder commenced 20 February 2014 (s 2 and LA s 79)

Endnotes

4 Amendment history

4 Amendment history

Preliminary

div 1.1 hdg ins [A2013-25](#) s 4

Name of Act

s 1 sub [A2002-30](#) amdt 3.36

Dictionary

s 2 **orig s 2**
om [A2001-44](#) amdt 1.311
pres s 2
(prev s 3) renum and reloc as s 2 [A2002-30](#) amdt 3.39

Application of terms used in Financial Management Act

s 3 **orig s 3**
renum as s 2 [A2002-30](#) amdt 3.39
pres s 3
ins [A2002-30](#) amdt 3.39
om [A2013-25](#) s 5
defs reloc to dict [A2002-30](#) amdt 3.38
def **controlling interest** reloc to dict [A2002-30](#) amdt 3.38
def **Financial Management Act** reloc to dict [A2002-30](#)
amdt 3.38
def **independent auditor** reloc to dict [A2002-30](#) amdt 3.38
def **performance audit** reloc to dict [A2002-30](#) amdt 3.38
def **public accounts committee** reloc to dict [A2002-30](#)
amdt 3.38
def **public sector company** reloc to dict [A2002-30](#) amdt 3.38
def **Public Sector Management Act** reloc to dict [A2002-30](#)
amdt 3.38
def **responsible chief executive** reloc to dict [A2002-30](#)
amdt 3.38
def **Speaker** om R2 LA
def **subsidiary** om [A2002-30](#) amdt 3.37
def **Territory entity** reloc to dict [A2002-30](#) amdt 3.38
def **Territory owned corporation** om [A2002-30](#) amdt 3.37

Notes

s 3A ins [A2002-30](#) amdt 3.39

Offences against Act—application of Criminal Code etc

s 3B ins [A2004-72](#) s 4

Reports to be given to Speaker

s 4 renum and reloc as s 37A

Important concepts

div 1.2 hdg ins [A2013-25](#) s 7

Establishment and independence of auditor-generaldiv 2.1 hdg ins [A2013-25](#) s 7**Auditor-general**s 6 am [A2008-28](#) amdt 3.34**Auditor-general—independence**s 7 sub [A2013-25](#) s 9**Reports for Annual Reports (Government Agencies) Act 2004**s 7A (prev s 9A) ins [A2004-8](#) s 27
renum and reloc as s 7A [A2013-25](#) s 12**Appointment of auditor-general**div 2.2 hdg ins [A2013-25](#) s 9**Appointment**s 7B (prev sch 1 s 1.1) am [A2001-52](#) s 6; [A2002-30](#) amdt 3.45;
[A2008-28](#) amdt 3.34
renum and reloc as s 7B [A2013-25](#) s 47**Veto by public accounts committee**s 8 am [A2008-28](#) amdt 3.34, amdt 3.35; [A2011-52](#) amdt 3.13**Acting auditor-general**s 8A (prev sch 1 s 1.6) sub [A2002-30](#) amdt 3.47
renum as sch 1 s 1.5 R7 LA
renum and reloc as s 8A [A2013-25](#) s 48**Application of Legislation Act, div 19.3.3**s 8B (prev sch 1 s 1.7) ins [A2002-11](#) amdt 2.4
renum as sch 1 s 1.6 R7 LA
renum and reloc as s 8B [A2013-25](#) s 48**Other provisions applying to auditor-general**div 2.3 hdg ins [A2013-25](#) s 10**Resignation**s 9 **orig s 9**
am [A2002-30](#) amdt 3.49
om [A2013-25](#) s 11
pres s 9
(prev sch 1 s 1.3) renum as sch 1 s 1.2 R7 LA
renum and reloc as s 9 [A2013-25](#) s 48**Retirement**s 9A **orig s 9A**
renum as s 7A
pres s 9A
(prev sch 1 s 1.4) renum as s 1.3 R7 LA
renum and reloc as s 9A [A2013-25](#) s 48

Endnotes

4 Amendment history

Removal from office

s 9B (prev sch 1 s 1.5) am [A2008-28](#) amdt 3.33, amdt 3.34
renum as sch 1 s 1.4 R7 LA
am [A2009-49](#) amdt 3.10
renum and reloc as s 9B [A2013-25](#) s 48

Office of the auditor-general

div 2.4 hdg ins [A2013-25](#) s 10

Staff

s 9C ins [A2013-25](#) s 10

Contractors

s 9D (prev s 24) am [A2002-30](#) amdt 3.49
renum and reloc as s 9D [A2013-25](#) s 39

Arrangements with directorates

s 9E (prev s 25) sub [A2011-22](#) amdt 1.52
renum and reloc as s 9E [A2013-25](#) s 39

Delegation

s 9F (prev s 26) sub [A2002-30](#) amdt 3.44
am [A2013-25](#) s 40
renum and reloc as s 9F [A2013-25](#) s 41

Functions and powers

pt 3 hdg note ins [A2004-72](#) s 5

Application—pt 3

div 3.1 hdg ins [A2013-25](#) s 13

Application—Office of the Legislative Assembly—pt 3

s 9G hdg (prev s 20 hdg) sub [A2013-25](#) s 33
s 9G (prev s 20) am [A2011-22](#) amdt 1.55, amdt 1.56
sub [A2012-26](#) amdt 1.9
renum and reloc as s 9G [A2013-25](#) s 34

Functions

div 3.2 hdg ins [A2013-25](#) s 13

Functions

s 10 am [A2002-30](#) amdt 3.40; [A2011-22](#) amdt 1.49; [A2013-25](#) s 14

Auditor under the Corporations Act

s 10A (prev s 13) am [A2008-28](#) amdt 3.34
renum and reloc as s 10A [A2013-25](#) s 19

Auditor-general may conduct audit of multiple entities

s 10B ins [A2013-25](#) s 15

Auditor-general may conduct joint or collaborative audit

s 10C ins [A2013-25](#) s 15

Financial auditsdiv 3.3 hdg ins [A2013-25](#) s 15**Special financial audits**s 11 am [A2008-28](#) amdt 3.34**Audit fees**s 11A (prev s 16) am [A2004-9](#) amdt 1.3
sub [A2004-72](#) s 10
renum and reloc as s 11A [A2013-25](#) s 23**Performance audits**div 3.4 hdg ins [A2013-25](#) s 16**Meaning of *performance audit***s 11B ins [A2013-25](#) s 16**Performance audits—Territory**s 12 hdg sub [A2013-25](#) s 17
s 12 am [A1997-90](#) s 4; [A2002-30](#) amdt 3.41; [A2004-72](#) s 6;
ss renum R6 LA (see [A2004-72](#) s 7); [A2008-28](#) amdt 3.35;
[A2011-22](#) amdt 1.56; [A2013-25](#) s 18**Annual performance audit program**s 13 **orig s 13**
renum and reloc as s 10A
pres s 13
ins [A2013-25](#) s 20**Audit of non-public sector entities**div 3.5 hdg ins [A2013-25](#) s 21**Meaning of *public sector entity***s 13A ins [A2013-25](#) s 21**Meaning of *non-public sector entity***s 13B ins [A2013-25](#) s 21**Minister or public accounts committee may request audit of non-public sector entity**s 13C ins [A2013-25](#) s 21**Non-public sector entity audits—initiated by auditor-general**s 13D ins [A2013-25](#) s 21**Power to obtain information**div 3.6 hdg ins [A2013-25](#) s 21**Power to obtain information etc**s 14 am [A2002-30](#) amdt 3.49
sub [A2004-72](#) s 8

Endnotes

4 Amendment history

Power to administer oath or affirmation

s 14A ins [A2004-72](#) s 8

Failure to comply with notice under s 14 (1)

s 14B ins [A2004-72](#) s 8

Attendance before auditor-general—offences

s 14C ins [A2004-72](#) s 8

Privileges against self-incrimination and exposure to civil penalty

s 14D ins [A2004-72](#) s 8

Access to premises and things—Territory

s 15 hdg sub [A2013-25](#) s 22

s 15 am [A2002-30](#) amdt 3.49

sub [A2004-72](#) s 9

Failure to comply with requirement—offence

s 15A ins [A2004-72](#) s 9

Audit fees

s 16 renum and reloc as s 11A

Reports for Legislative Assembly

div 3.7 hdg ins [A2013-25](#) s 24

Reports for Legislative Assembly

s 17 sub [A2001-52](#) s 4

am [A2002-30](#) amdt 3.42, amdt 3.49; [A2011-22](#) amdt 1.55;

[A2013-25](#) ss 25-27

Comments on proposed reports

s 18 am [A2008-28](#) amdt 3.34; [A2011-22](#) amdt 1.55

sub [A2013-25](#) s 28

Reporting sensitive information

s 19 sub [A2004-72](#) s 11

am [A2013-25](#) s 29, s 30; ss renum R12 LA

Reporting Executive deliberations and decisions

s 19A renum as s 20

Reporting Executive deliberations and decisions

s 20 **orig s 20**

renum and reloc as s 9G

pres s 20

(prev s 19A) ins [A2004-72](#) s 11

sub [A2013-25](#) s 31

renum as s 20 [A2013-25](#) s 32

Application of Financial Management Act

s 21 am [A2002-30](#) amdt 3.43; [A2011-22](#) amdt 1.50, amdt 1.56;

[A2013-25](#) s 35

Proposed appropriations

s 22 am [A2008-28](#) amdt 3.35; [A2011-52](#) amdt 3.14

Additional amounts for certain audits

s 22A ins [A2001-52](#) s 5
am [A2011-52](#) amdt 3.15; [A2013-25](#) s 36, s 37

Review of auditor-general

pt 5 hdg ins [A2013-25](#) s 42

Strategic review of auditor-general

div 5.1 hdg ins [A2013-25](#) s 42

Meaning of *strategic review*—div 5.1

s 23 am [A2008-28](#) amdt 3.34; [A2011-22](#) amdt 1.51
om [A2013-25](#) s 38
ins [A2013-25](#) s 42

Strategic review to be carried out in each Assembly term

s 24 **orig s 24**
renum and reloc as s 9D
pres s 24
ins [A2013-25](#) s 42

Strategic reviewer

s 25 **orig s 25**
renum and reloc as s 9E
pres s 25
ins [A2013-25](#) s 42

Strategic review to be conducted as requested

s 26 **orig s 26**
renum and reloc as s 9F
pres s 26
ins [A2013-25](#) s 42

Powers and obligations of strategic reviewer

s 27 sub [A2013-25](#) s 42

Comments on proposed strategic review report

s 28 sub [A2013-25](#) s 42

Strategic review report

s 29 am [A2008-28](#) amdt 3.34
sub [A2013-25](#) s 42

Independent financial audit of auditor-general

div 5.2 hdg ins [A2013-25](#) s 42

Meaning of *independent financial audit*—div 5.2

s 30 am [A2008-28](#) amdt 3.34
sub [A2013-25](#) s 42

Endnotes

4 Amendment history

Independent auditor

s 31 am [A2008-28](#) amdt 3.34
sub [A2013-25](#) s 42

Independent financial audits

s 32 am [A2002-30](#) amdt 3.49
sub [A2004-72](#) s 12; [A2013-25](#) s 42

Meaning of *protected information* for pt 6

s 32A renum as s 33

Disclosure of protected information

s 32B renum as s 34

Directions about protected information

s 32C renum as s 35

Authorised disclosures of protected information

s 32D renum as s 36

Powers and obligations of independent auditor

s 33 **orig s 33**
renum as s 37
prev s 33
(prev s 32A) ins [A2004-72](#) s 13
renum R6 LA (see [A2004-72](#) s 15)
om [A2013-25](#) s 43
pres s 33
ins [A2013-25](#) s 42

Protected information

pt 5A hdg ins [A2013-25](#) s 42

Meaning of *protected information*—pt 5A

s 34 **orig s 34**
am [A2002-30](#) amdt 3.49
om [A2004-72](#) s 14
prev s 34
(prev s 32B) ins [A2004-72](#) s 13
renum R6 LA (see [A2004-72](#) s 15)
om [A2013-25](#) s 43
pres s 34
ins [A2013-25](#) s 42

Directions about protected information

s 35 **orig s 35**
renum as s 38
pres s 35
(prev s 32C) ins [A2004-72](#) s 13
renum R6 LA (see [A2004-72](#) s 15)
am [A2013-25](#) s 44
reloc to pt 5A [A2013-25](#) s 45

Offences—use or divulge protected information

s 36 **orig s 36**
(prev s 32D) ins [A2004-72](#) s 13
renum R6 LA (see [A2004-72](#) s 15)
prev s 36
om [A2013-25](#) s 46
pres s 36
ins [A2013-25](#) s 42

Minister may direct disclosure of protected information

s 36A ins [A2013-25](#) s 42

Protection of auditor-general etc from liability

s 37 (prev s 33) am [A2002-30](#) amdt 3.49
renum R6 LA (see [A2004-72](#) s 15)
sub [A2008-28](#) amdt 3.32

Reports to be given to Speaker

s 37A (prev s 4) am [A2008-28](#) amdt 3.34
renum and reloc as s 37A [A2013-25](#) s 6

Regulation-making power

s 38 (prev s 35) sub [A2001-44](#) amdt 1.312
renum R6 LA (see [A2004-72](#) s 15)

Appointment and terms of office of auditor-general

sch 1 ss renum R7 LA

Appointment

sch 1 s 1.1 renum and reloc as s 7B

Resignation

sch 1 s 1.2 **orig sch 1 s 1.2**
om [A2002-30](#) amdt 3.46
prev sch 1 s 1.2
renum and reloc as s 9

Retirement

sch 1 s 1.3 renum and reloc as s 9A

Removal from office

sch 1 s 1.4 renum and reloc as s 9B

Endnotes

4 Amendment history

Acting auditor-general

sch 1 s 1.5 renum and reloc as s 8A

Application of Legislation Act, div 19.3.3

sch 1 s 1.6 renum and reloc as s 8B

Application of Legislation Act, div 19.3.3

sch 1 s 1.7 renum as sch 1 s 1.6 R7 LA

Dictionary

dict

ins [A2002-30](#) amdt 3.48
am [A2004-72](#) s 16; [A2009-49](#) amdt 3.11; [A2011-22](#) amdt 1.53;
[A2011-52](#) amdt 3.16; [A2012-26](#) amdt 1.10; [A2013-25](#) s 50
def **appropriation** ins [A2013-25](#) s 51
def **chief executive officer** ins [A2013-25](#) s 51
def **contract** ins [A2013-25](#) s 51
def **controlling interest** reloc from s 3 [A2002-30](#) amdt 3.38
def **deliberative information** ins [A2013-25](#) s 51
def **directorate** ins [A2013-25](#) s 51
def **disclosure direction** ins [A2013-25](#) s 51
def **Financial Management Act** reloc from s 3 [A2002-30](#)
amdt 3.38
def **head of service** ins [A2013-25](#) s 51
def **independent auditor** reloc from s 3 [A2002-30](#) amdt 3.38
sub [A2013-25](#) s 52
def **independent financial audit** ins [A2013-25](#) s 53
def **joint audit** ins [A2013-25](#) s 53
def **multi-entity audit** ins [A2013-25](#) s 53
def **non-public sector entity** ins [A2013-25](#) s 53
def **performance audit** reloc from s 3 [A2002-30](#) amdt 3.38
sub [A2013-25](#) s 54
def **protected information** ins [A2004-72](#) s 17
sub [A2013-25](#) s 55
def **public accounts committee** reloc from s 3 [A2002-30](#)
amdt 3.38
am [A2011-22](#) amdt 1.56
def **public sector company** reloc from s 3 [A2002-30](#)
amdt 3.38
def **public sector entity** ins [A2013-25](#) s 56
def **Public Sector Management Act** reloc from s 3 [A2002-30](#)
amdt 3.38
om [A2013-25](#) s 57
def **responsible chief executive** reloc from s 3 [A2002-30](#)
amdt 3.38
om [A2011-22](#) amdt 1.54
def **responsible director-general** ins [A2011-22](#) amdt 1.54
def **special financial audit** ins [A2013-25](#) s 58
def **strategic review** ins [A2013-25](#) s 58
def **strategic reviewer** ins [A2013-25](#) s 58

def **subsidiary** ins [A2002-30](#) amdt 3.48
def **territory authority** ins [A2013-25](#) s 58
def **Territory entity** reloc from s 3 [A2002-30](#) amdt 3.38

Endnotes

5 Earlier republications

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. Electronic and printed versions of an authorised republication are identical.

Republication No	Amendments to	Republication date
1	A1997-90	1 March 1999
2	A2001-52	12 September 2001
3	A2002-11	30 May 2002
4	A2002-30	17 September 2002
5	A2004-9	13 April 2004
6	A2004-72	9 September 2004
7	A2008-28	26 August 2008
8	A2009-49	17 December 2009
9	A2011-22	1 July 2011
10	A2011-52	12 December 2011
11	A2012-26	1 July 2012

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