



Australian Capital Territory

Officers of the Assembly Legislation Amendment Act 2014

A2014-22

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Australian Capital Territory

Officers of the Assembly Legislation Amendment Act 2014

A2014-22

An Act to amend the *Auditor-General Act 1996* and the *Financial Management Act 1996*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Part 1 Preliminary

1 Name of Act

This Act is the *Officers of the Assembly Legislation Amendment Act 2014*.

2 Commencement

This Act commences immediately after the commencement of the *Officers of the Assembly Legislation Amendment Act 2013*, section 3.

Note The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](#), s 75 (1)).

3 Legislation amended

This Act amends the *Auditor-General Act 1996* and the *Financial Management Act 1996*.

Part 2 Auditor-General Act 1996

4 Administration Part 4

omit

5 Section 30

substitute

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 the [Financial Management Act](#), section 27 (Annual financial statements of directorates).

Note The [Financial Management Act](#) (FMA), s 27 applies to the auditor-general as if a reference in that section to a directorate included a reference to the auditor-general (see [FMA](#), s 4 (1) (b) (i)).

6 Independent auditor Section 31, note

substitute

Note The [FMA](#), s 4 (1A) applies that [Act](#), div 3.2 to the auditor-general as if a reference in that division to the auditor-general were a reference to the independent auditor.

The [FMA](#), s 29 requires the independent auditor to give the auditor-general audit opinions about annual financial statements.

7 Independent financial audits
Section 32 (1)

omit

section 21 (Application of Financial Management Act)

substitute

the [Financial Management Act](#), division 3.2 (Financial reports and performance statements of directorates)

Part 3 Financial Management Act 1996

8 Application of pts 2 to 5—Office of the Legislative Assembly and officers of the Assembly Section 4 (1) (b) (ii)

omit

Speaker

substitute

Legislative Assembly

9 New section 4 (1A)

insert

- (1A) Division 3.2 (Financial reports and performance statements of directorates) applies to the auditor-general as if a reference in that division to the auditor-general were a reference to the independent auditor engaged under the *Auditor-General Act 1996*, section 31 (Independent auditor).

Note Div 3.2, s 30A and s 30E do not apply to the auditor-general (see s 30A (3) and s 30E (5)).

10 Treasurer's advance New section 18 (1A)

insert

- (1A) If the expenditure is by an officer of the Assembly, the Speaker, after consulting with the appropriate Assembly committee, may advise the Treasurer that an additional appropriation is needed for the expenditure, stating the reasons for the additional appropriation.

11 Section 18 (5), definition of *relevant Appropriation bill*, paragraph (b)

substitute

- (b) the bill for the first Appropriation Act for the appropriation for the Office of the Legislative Assembly or an officer of the Assembly for the financial year when the expenditure is to happen.

Note An appropriation for an officer of the Assembly must be contained in an Appropriation Act for an appropriation for the Office of the Legislative Assembly (see s 8 (4)).

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 10 April 2014.

2 Notification

Notified under the [Legislation Act](#) on 26 May 2014.

3 Republications of amended laws

For the latest republication of amended laws, see www.legislation.act.gov.au.

I certify that the above is a true copy of the Officers of the Assembly Legislation Amendment Bill 2014, which was passed by the Legislative Assembly on 15 May 2014.

Clerk of the Legislative Assembly

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