

1997
THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Ms Tucker)

Auditor-General (Amendment) Bill 1997

A BILL

FOR

An Act to amend the *Auditor-General Act 1996*

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

Short title

- 5 1. This Act may be cited as the *Auditor-General (Amendment) Act 1997*.

Commencement

2. This Act commences on the day on which it is notified in the *Gazette*.

Principal Act

- 10 3. In this Act, "Principal Act" means the *Auditor-General Act 1996*.¹

Performance audits

4. Section 12 of the Principal Act is amended by adding at the end the following subsections:

Job No . 1997/046

“(2) In the conduct of a performance audit, the Auditor-General shall, where appropriate, and in addition to any other relevant matter, assess the relative costs and benefits of the operations subject to the audit.

5 of— “(3) An assessment under subsection (2) shall include an assessment

(a) the relative social costs and benefits of the operations, both direct and indirect; and

10 (b) the relative environmental costs and benefits of the operations, both direct and indirect, having regard to the principles of ecologically sustainable development.

“(4) For the purposes of paragraph (3) (b), ecologically sustainable development is to be taken to require the effective integration of economic and environmental considerations in decision-making processes and to be achievable through implementation of the following principles:

15 (a) the precautionary principle, namely, 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;

20 (b) the inter-generational equity principle, namely, 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;

(c) conservation of biological diversity and ecological integrity;

(d) improved valuation and pricing of environmental resources.

25 “(5) The Auditor-General shall take account of the assessment under subsection (2) when preparing a report for the Legislative Assembly about the audit.”.

NOTE

Principal Act

1. Act No. 23, 1996.