

TASMANIA

AUDIT AMENDMENT BILL 2011

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AUDIT AMENDMENT BILL 2011

(Brought in by the Treasurer, the Honourable Larissa Tahireh Giddings)

A BILL FOR

An Act to amend the *Audit Act 2008*

Be it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

1. Short title

This Act may be cited as the *Audit Amendment Act 2011*.

2. Commencement

This Act commences on the day on which this Act receives the Royal Assent.

3. Principal Act

In this Act, the *Audit Act 2008** is referred to as the Principal Act.

*No. 49 of 2008

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4. Section 4 amended (Interpretation)

Section 4(1) of the Principal Act is amended by inserting after paragraph (f) in the definition of “State entity” the following paragraph:

- (fa) a single authority, a joint authority, or a controlling authority, within the meaning of the *Local Government Act 1993*; and

5. Section 23 amended (Examinations and investigations)

Section 23 of the Principal Act is amended as follows:

- (a) by omitting paragraph (ba) from subsection (1);
- (b) by omitting subsection (3).

6. Sections 26A and 26B inserted

After section 26 of the Principal Act, the following sections are inserted in Division 1:

26A. Audits at request of Integrity Commission

- (1) If, under a provision of the *Integrity Commission Act 2009*, the Integrity Commission, or an Integrity Tribunal, requests the Auditor-General to investigate any matter, the Auditor-General may carry out that investigation.

- (2) Any investigation carried out by the Auditor-General under subsection (1) is to be carried out in accordance with his or her powers under this Act.

26B. Audits for or in collaboration with Auditor-General of the Commonwealth or another State or a Territory

- (1) The Auditor-General may carry out an audit on behalf of or in collaboration with the Auditor-General of the Commonwealth or another State or a Territory if the Auditor-General reasonably believes the Commonwealth or that other State or Territory has an interest in the audit.
- (2) Any audit carried out by the Auditor-General under subsection (1) is to be carried out in accordance with his or her powers under this Act.
- (3) Any audit carried out by the Auditor-General under subsection (1) may provide for the payment of fees to the Auditor-General in respect of that audit.

7. Section 46 amended (Information confidential)

Section 46(3) of the Principal Act is amended as follows:

- (a) by omitting from paragraph (c) “entities.” and substituting “entities; or”;

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- (b) by inserting the following paragraphs after paragraph (c):
- (d) the Integrity Commission or to an Integrity Tribunal established under the *Integrity Commission Act 2009*, if the Auditor-General has determined that –
 - (i) it is appropriate that such information should be provided; and
 - (ii) the provision of such information would be in accordance with section 30A; or
 - (e) the Auditor-General of the Commonwealth or another State or a Territory, if the Auditor-General has determined that –
 - (i) it is appropriate that such information should be provided; and
 - (ii) the provision of such information would be in accordance with section 30A.

8. Repeal of Act

This Act is repealed on the ninetieth day from the day on which it commences.