

AUDIT AMENDMENT BILL 2011

NOTES ON CLAUSES

- Clause 1 Provides that the short title of the Act is the *Audit Amendment Act 2011*.
- Clause 2 Provides that the Act commences on the day that it receives Royal Assent.
- Clause 3 Identifies the Principal Act as the *Audit Act 2008*.
- Clause 4 Provides that the definition of “State entity” in the Audit Act will be amended and that State entity will include a single authority, joint authority or controlling authority within the meaning of the *Local Government Act 1993*. This will make it clear that these types of authorities fall within the scope of the Audit Act and that the Auditor-General will be the auditor for such authorities.
- Clause 5 Provides that sections 23(1)(ba) and 23(3) are to be omitted. These two provisions were included as consequential amendments to the *Integrity Commission Act 2009* and relate to investigations referred to the Auditor-General by the Integrity Commission. Requirements relating to investigations referred to the Auditor-General from the Integrity Commission are included in the new section 26A. Refer to note for Clause 6.
- Clause 6 Provides that the Auditor-General may investigate any matter that has been referred to the Auditor-General by the Integrity Commission or by an Integrity Tribunal. The clause provides that the Auditor-General is to carry out any such investigation in accordance with his or her powers under the Audit Act.
- The clause further provides that the Auditor-General, at his or her discretion, may carry out an audit on behalf of, or in collaboration with, an Auditor-General of the Commonwealth or of another Australian State or Territory. The Auditor-General may engage in such a collaborative audit where he or she believes that the Commonwealth or another State or Territory has an interest in the audit. The clause provides that the Auditor-General is to carry out any such audit in accordance with his or her powers under the Audit Act. The Auditor-General, at his or her discretion, may provide for the payment of fees in respect of any such audit.

- Clause 7 Provides that section 46 of the Audit Act is amended to provide for the Auditor-General to communicate with the Integrity Commission or an Integrity Tribunal or with the Auditor-General of the Commonwealth or another State or Territory and not be in breach of the confidentiality provision in section 46(2) of the Audit Act. The clause requires that, before any information is provided to the Integrity Commission, an Integrity Tribunal or to the Auditor-General of the Commonwealth or another State or Territory, the Auditor-General must determine that it is appropriate that the information should be provided and that the provision of information would be in accordance with section 30A of the Audit Act. Section 30A of the Audit Act provides that certain sensitive information is not to be disclosed.
- Clause 8 Provides that this Act is repealed ninety days after it commences.