

Notes on Clauses

Audit Amendment Bill 2013

- Clause 1 Identifies the short title of the Act as the *Audit Amendment Act 2013*.
- Clause 2 Provides that the Act will commence on the day that it receives Royal Assent.
- Clause 3 Provides that the *Audit Act 2008* is the Principal Act.
- Clause 4(a) Provides that section 4(1) of the Audit Act, the interpretation provision, is amended so that a definition of administrative services is included. The definition of administrative services includes services relating to financial, human resources, information and communication technology and other similar matters.
- Clause 4(b) Provides that sub-sections 4(1)(fa) and (g) are omitted from the Audit Act and that new sub-sections 4(1)(g), (h) and (i) are created. The new clauses provide that bodies and authorities created under the *Local Government Act 1993* are State entities, that the Corporation created under the *Water and Sewerage Corporation Act 2012* is a State entity and that a body or authority in respect of which the Treasurer has made a determination under section 32A is a State entity.
- Clause 5 Creates section 32A of the Audit Act which provides that the Treasurer, in consultation with the Auditor-General, may make a determination that a body or authority is a State entity. If such a determination is made, the Treasurer must provide the relevant body or authority with written communication in respect of that determination.
- Clause 6 Amends section 46 to provide that communication relating to the procurement by the Auditor-General or provision to the Auditor-General of audit or administrative services is permitted and does not breach the confidentiality requirement of section 46. The clause further provides that the confidentiality requirements will not be breached by the communication of information to a person or body by the Auditor-General where the Auditor-General has determined that it is appropriate that the information communicated should be provided to that person or body and that the provision of information would be in accordance with section 30A of the Audi Act (ie is in the public interest).
- Clause 7 Provides that this Act is to be repealed one year after it commences.