

NOTES ON CLAUSES

PART 1 PRELIMINARY

Clause 1. Short title

Identifies the short title of the Bill.

Clause 2. Commencement

Provides that the Act commences on a day to be proclaimed.

Clause 3. Principal Act

Identifies the *Audit Act 2008* as the Principal Act.

Clause 4. Section 30 amended (Report on examination or investigation)

4(a) Makes the existing clause 30(1) subject to a new clause 30A. Clause 30A is a new clause which provides that there are certain types of information that the Auditor-General, acting in the public interest, must not disclose.

Clause 30(1) provides that the Auditor-General may prepare and sign a report on an examination or investigation under clause 23 and may, subject to clause 30A, submit the report to both Houses of Parliament or to the Public Accounts Committee.

(Refer to clause note for clause 30A)

4(b) Makes the existing clause 30(2) subject to a new clause 30A. Clause 30A is a new clause which provides that there are certain types of information that the Auditor-General, acting in the public interest, must not disclose.

Clause 30(2) provides that, prior to signing a report under clause 30(1), the Auditor-General is required to give a summary of findings, subject to clause 30A, to the Treasurer, accountable authority or related entity of a State entity, and to any other person who has a special interest in the report.

(Refer to clause note for clause 30A)

4(c) Replaces the existing clause 30(4) with new clauses 30(4), 30(5), 30(6) and 30(7).

Clause 30(4) provides that, where either House of Parliament is not sitting, the Auditor-General may, subject to clause 30A, give a copy of a report signed under clause 30(1) to the Clerk of the House of Assembly and the Clerk of the Legislative Council.

Clause 30(5) provides that a report given to the Clerks under clause 30(4) is taken to have been laid before the House of Assembly and the Legislative Council when it is given to the Clerks.

Clause 30(6) provides that any report that the Auditor-General has given to the Clerks is treated as if the report had been published under the authority of Parliament.

Clause 30(7) provides that the Clerk of each House must cause the report to be laid before that House on the next sitting day of the House.

Clause 5. Section 30A inserted (Certain sensitive information not to be disclosed)

Provides that a new clause 30A is to be inserted after section 30 of the Principal Act.

Clause 30A

Clause 30A(1) provides that where the Auditor-General considers it against the public interest to disclose information of the type described in clauses 30A(1)(a) to (g) then he/she must not disclose that information.

Clauses 30A(1)(a) to (g) describe the types of information that are against the public interest and which the Auditor-General must not disclose.

Clause 30(2) provides that the Auditor-General cannot be required to disclose any information prohibited by clause 30A(1).

Clause 30A(3) provides that, where the Auditor-General does not disclose information in a report because of clause 30A(1), the report must state the reason/s under clause 30A(1) why the information cannot be disclosed.

Clause 30A(4) provides that the Auditor-General may prepare a report, that includes the omitted sensitive information, which the Auditor-General may give to the Treasurer and the Public Accounts Committee.

Clause 6

Section 45 amended (Protection from liability)

A new clause 45(3) is inserted after clause 45(2).

Clause 45(3) makes it clear that the protection from liability that is provided by clause 45(1) will apply to the Auditor-General, or to any person acting with the authority of the Auditor-General, irrespective of whether they are acting in accordance with a requirement of the Act or in accordance with a discretionary authority provided by the Act.

Clause 7

Provides that the Act is repealed on the 90th day from its commencement.