

2014

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

AUDITOR-GENERAL AMENDMENT BILL 2014

EXPLANATORY STATEMENT

**Presented by
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Chief Minister**

Outline

The *Auditor-General Amendment Act 2013* introduced new consultation provisions for certain Auditor-General reports to be tabled in the Legislative Assembly. These provisions require that the Auditor-General provide drafts of relevant reports to auditees for comment. Auditees are to be given at least 14 days to provide that comment.

The provisions have the unintended consequence of applying whenever a part of a draft report is provided to an auditee. Given the Auditor-General normally consults on components of the draft report as it is developed, this provision could significantly extend the timelines for finalising reports.

The Bill clarifies that the 14 day consultation requirement will only apply to one version of the draft report. This reflects the intent of the original changes in the *Auditor-General Amendment Act 2013*.

The Bill also clarifies that the Auditor-General only needs to provide to an organisation the parts of a draft report that are relevant to that organisation. This has particular application in the case of reports on the activities of more than organisation

The Bill does not have any identified climate change impacts.

Detail

A detailed outline of the Bill follows.

Clauses 1-3 These are standard preliminary clauses which provide the name of the Act, identify the Act to be amended, and specify when the Act will commence. Commencement is on the day after notification, which is a standard timing. This early commencement date will facilitate the early clarification of the Auditor-General's consultation obligations.

Clause 4 replaces the existing section 18 of the *Auditor General Act 1996* (the Act) with revised text. There are two main material changes given effect by this revised text.

New section 18(6) clarifies that the Auditor-General is only required to provide a draft report, or relevant parts of a draft report, once to any auditee or interested party.

Section 18 has also been clarified in several places to the effect that the Auditor-General only needs to provide auditees or other interested parties those parts of the draft report which are relevant to them.

The revision of the section has also incorporated the definition of a 'proposed report' into new section 18(2) of the Act. A 'proposed report' is a draft of a report being prepared for tabling in the Legislative Assembly under section 17 of the Act.