

Auditor-General Amendment Act 2013

A2013-25

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Auditor-General Amendment Act 2013

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An Act to amend the Auditor-General Act 1996, and for other purposes

The Legislative Assembly for the Australian Capital Territory enacts as follows:

1 Name of Act

This Act is the Auditor-General Amendment Act 2013.

2 Commencement

This Act commences on a day fixed by the Minister by written notice.

- *Note 1* The naming and commencement provisions automatically commence on the notification day (see Legislation Act, s 75 (1)).
- Note 2 A single day or time may be fixed, or different days or times may be fixed, for the commencement of different provisions (see Legislation Act, s 77 (1)).
- Note 3 If a provision has not commenced within 6 months beginning on the notification day, it automatically commences on the first day after that period (see Legislation Act, s 79).

3 Legislation amended

This Act amends the Auditor-General Act 1996.

Note This Act also amends the following legislation (see sch 1):

- Annual Reports (Government Agencies) Act 2004
- Public Sector Management Act 1994.

4 New division 1.1 heading

before section 1, insert

Division 1.1 Preliminary

5 Application of terms used in Financial Management Act Section 3

omit

6 Reports to be given to Speaker Section 4

relocate to part 6 as section 37A

7 New division 1.2 heading

before section 5, insert

Division 1.2 Important concepts

8 New division 2.1 heading

before section 6, insert

Division 2.1 Establishment and independence of auditor-general

9 Section 7

substitute

7 Auditor-general—independence

- (1) Subject to this Act and to other Territory laws, the auditor-general has complete discretion in the exercise of the auditor-general's functions.
- (2) In particular, the auditor-general is not subject to direction from anyone in relation to—
 - (a) whether or not a particular audit is to be carried out; or
 - (b) the way in which a particular audit is to be carried out; or
 - (c) the priority to be given to any particular matter.

Division 2.2 Appointment of auditor-general

10 New division 2.3 heading and division 2.4

after section 8, insert

Division 2.3 Other provisions applying to auditor-general

Division 2.4 Office of the auditor-general

9C Staff

- (1) The auditor-general's staff must be employed under the *Public Sector Management Act 1994*.
- (2) The auditor-general has the powers mentioned in the *Public Sector Management Act 1994*, section 25 (3) (Powers of certain statutory office-holders) in relation to the auditor-general's staff.
- (3) The auditor-general's staff are not subject to direction from anyone other than the following people in relation to the exercise of the auditor-general's functions:
 - (a) the auditor-general;
 - (b) another member of the auditor-general's staff authorised by the auditor-general to give directions.

11 Independence Section 9

omit

12 Reports for Annual Reports (Government Agencies) Act 2004 Section 9A

relocate to division 2.1 as section 7A

13 New division 3.1 and 3.2 headings

before section 10, insert

Division 3.1 Application—pt 3

Division 3.2 Functions

14 Functions New section 10 (2)

insert

(2) The auditor-general must exercise the auditor-general's functions in the way the auditor-general considers appropriate, having regard to recognised professional standards and practices.

15 New sections 10B, 10C and division 3.3 heading

insert

10B Auditor-general may conduct audit of multiple entities

The auditor-general may conduct a single audit of 2 or more entities under this Act (a *multi-entity audit*) if satisfied that it is appropriate to do so.

10C Auditor-general may conduct joint or collaborative audit

The auditor-general may conduct an audit (a *joint audit*) under this Act jointly, or in collaboration, with the auditor-general of the Commonwealth or a State if the auditor-general reasonably believes the Commonwealth or State has an interest in the audit.

Note State includes the Northern Territory (see Legislation Act, dict, pt 1).

Division 3.3 Financial audits

16 New division 3.4

before section 12, insert

Division 3.4 Performance audits

11B Meaning of performance audit

In this Act:

performance audit, of a person, body or thing, means a review or examination of any aspect of the operations of the entity.

17 Section 12 heading

substitute

12 Performance audits—Territory

18 Section 12 (2)

omit

19 Auditor under the Corporations Act Section 13

relocate to division 3.2 as section 10A

New section 13

insert

13 Annual performance audit program

- (1) The auditor-general must, before the end of each financial year, prepare a program (an *annual performance audit program*) for performance audits that the auditor-general intends to conduct in the next financial year under—
 - (a) section 12 (Performance audits—Territory); and

- (b) section 13C (Minister or public accounts committee may request audit of non-public sector entity); and
- (c) section 13D (Non-public sector entity audits—initiated by auditor-general).
- (2) In preparing an annual performance audit program, the auditor-general must consult—
 - (a) the public accounts committee; and
 - (b) each member of the Legislative Assembly; and
 - (c) the head of service; and
 - (d) anyone else the auditor-general considers appropriate.

Note The auditor-general has complete discretion in the exercise of his or her functions and is not subject to direction from anyone about whether a particular audit is to be carried out (see s 7).

(3) The annual performance audit program must be published on the auditor-general's website.

Note The auditor-general's website is accessible at www.audit.act.gov.au.

21 New division 3.5 and division 3.6 heading

before section 14, insert

Division 3.5 Audit of non-public sector entities

13A Meaning of public sector entity

(1) In this Act:

public sector entity means—

- (a) a directorate; or
- (b) a territory authority; or
- (c) a territory-owned corporation; or

(d) a territory controlled company, joint venture or trust.

(2) In this section:

territory controlled company, joint venture or trust means a company, joint venture or trust in which the Territory or a territory entity has a controlling interest.

Note Controlling interest—see s 5.

13B Meaning of *non-public sector entity*

In this Act:

non-public sector entity means an entity that is not a public sector entity.

13C Minister or public accounts committee may request audit of non-public sector entity

- (1) This section applies if a public sector entity provides property to a non-public sector entity for a purpose.
- (2) The Minister or the public accounts committee may ask the auditor-general to conduct a performance audit of the non-public sector entity in relation to the property provided by the public sector entity.
- (3) The auditor-general may conduct the requested audit if satisfied that—
 - (a) the usual acquittal procedures for the use of property provided by a public sector entity have been exhausted; and
 - (b) there are no other mechanisms reasonably available to the public sector entity to resolve the proposed subject of the audit; and
 - (c) failure to conduct the audit may result in significant risk to the Territory.

- (4) If the auditor-general conducts the requested audit, the auditor-general must record the reasons for the decision in the audit report.
- (5) In conducting the audit, the auditor-general may exercise a power under division 3.6 (Power to obtain information) only to the extent that it relates to the property provided by the public sector entity.

13D Non-public sector entity audits—initiated by auditor-general

- (1) This section applies if a public sector entity provides property to a non-public sector entity for a purpose.
- (2) The auditor-general may at any time, on the auditor-general's own initiative, conduct a performance audit of the non-public sector entity in relation to the property provided by the public sector entity if satisfied of the matters mentioned in section 13C (3) (a) to (c).
- (3) If the auditor-general conducts an audit under subsection (2), the auditor-general must record the reasons for the decision in the audit report.
- (4) In conducting the audit, the auditor-general may exercise a power under division 3.6 (Power to obtain information) only to the extent that it relates to the property provided by the public sector entity.

Division 3.6 Power to obtain information

22 Section 15 heading

substitute

15 Access to premises and things—Territory

23 Audit fees Section 16

relocate to division 3.3 as section 11A

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24 New division 3.7 heading

before section 17, insert

Division 3.7 Reports for Legislative Assembly

25 Reports for Legislative Assembly Section 17 (2)

substitute

(2) The report must include the substance of any comments received by the auditor-general under section 18.

26 Section 17 (6)

substitute

(6) The auditor-general may give a copy of the report to a Minister or the head of service if, in the auditor-general's opinion, the Minister or head of service has a special interest in the report.

27 Section 17 (7)

omit

section 4

substitute

section 37A

28 Section 18

substitute

18 Comments on proposed reports

- (1) This section applies if the auditor-general is preparing a report for the Legislative Assembly under section 17.
- (2) The auditor-general must give a copy of the proposed report to the following people:
 - (a) if the proposed report is about an audit under section 12 (Performance audits—Territory)—the responsible director-general for the directorate, territory authority, public sector company, joint venture or trust;
 - (b) if the proposed report is about an audit under section 13C (Minister or public accounts committee may request audit of non-public sector entity) or section 13D (Non-public sector entity audits—initiated by auditor-general)—
 - (i) if the non-public sector entity is—
 - (A) an individual—the individual; or
 - (B) not an individual—the chief executive officer (however described) of the non-public sector entity;
 and
 - (ii) the responsible director-general for the public sector entity that gave the property to the non-public sector entity;
 - (c) if the proposed report is about a multi-entity audit—the head of service.
- (3) The auditor-general may also give a copy of all or part of the proposed report to anyone else the auditor-general considers has a direct interest in the proposed report.

- (4) However, if the auditor-general must give a copy of the proposed report to a non-public sector entity under subsection (2) (b) (i), the auditor-general must not give the report to anyone else under subsection (2) or (3) until after—
 - (a) the time for comments under the non-public sector entity's proposed report notice has ended; and
 - (b) the auditor-general has considered any comments received from the non-public sector entity.
- (5) If the auditor-general gives a person a copy of all or part of a proposed report, the auditor-general must also give the person a written notice (a *proposed report notice*) stating that the person may give written comments about the proposed report to the auditor-general before the end of—
 - (a) 14 days after the day the notice is given to the person; or
 - (b) a longer period stated in the notice.

Note Comments received under this section must be taken into consideration and included in the final report (see s (6) and s 17 (2)).

- (6) If the auditor-general receives comments under this section, the auditor-general must consider the comments in preparing the final report.
- (7) In this section:

proposed report means a draft version of a report.

29 Reporting sensitive information Section 19 (1)

substitute

(1) The auditor-general must not include information in a report for the Legislative Assembly if the auditor-general considers that the disclosure of the information would, on balance, be contrary to the public interest.

- (1A) The disclosure of information may be contrary to the public interest only if the disclosure would be reasonably likely to—
 - (a) infringe an individual's right to privacy, or any other right under the *Human Rights Act 2004*; or
 - (b) disclose a trade secret, or the business affairs or research of an entity; or
 - (c) prejudice the investigation of a contravention of a law; or
 - (d) prejudice relations between the ACT government and another government; or
 - (e) disclose information mentioned in the *Legal Aid Act 1977*, section 92 (2) (a) or contained in a document mentioned in that Act, section 92 (2) (b).

30 Section 19 (3)

after

omits information

insert

mentioned in subsection (1A) (a) to (d)

31 Section 19A

substitute

19A Reporting Executive deliberations and decisions

(1) The auditor-general may include deliberative information in a report for the Legislative Assembly only if the auditor-general considers that it is in the public interest to include the information.

Note **Deliberative information**—see the dictionary.

- (2) The auditor-general must consult the Chief Minister in deciding whether it is in the public interest to include particular deliberative information in a report.
- (3) If the Chief Minister objects to the inclusion of particular deliberative information in a report, the auditor-general—
 - (a) may include the information in the report; but
 - (b) if the information is included—must tell the Chief Minister about the inclusion at least 7 days before the report is published.

32 Section 19A (as amended)

renumber as section 20

33 Section 20 heading

substitute

20 Application—Office of the Legislative Assembly—pt 3

34 Section 20 (as amended)

relocate to division 3.1 as section 9G

35 Application of Financial Management Act Section 21

omit

part 2, part 3 and part 5

substitute

part 2 (Budget management), part 3 (Financial reports) and part 5 (Banking and investment)

36 Additional amounts for certain audits Section 22A (1)

omit

section 11 and section 12

substitute

section 11 (Special financial audits), section 12 (Performance audits—Territory), section 13C (Minister or public accounts committee may request audit of non-public sector entity) and section 13D (Non-public sector entity audits—initiated by auditor-general)

37 Section 22A (2)

omit

section 11 and section 12

substitute

section 11, section 12, section 13C and section 13D

38 Staff Section 23

omit

39 **Sections 24 and 25**

relocate to division 2.4 as sections 9D and 9E

40 Delegation Section 26 (b)

omit

section 24

substitute

section 9D

41 Section 26 (as amended)

relocate to division 2.4 as section 9F

42 Part 5

substitute

Part 5 Review of auditor-general

Division 5.1 Strategic review of auditor-general

23 Meaning of strategic review—div 5.1

In this division:

strategic review, of the auditor-general, means—

- (a) a review of the auditor-general's functions; and
- (b) a performance audit of the auditor-general.

24 Strategic review to be carried out in each Assembly term

- (1) A strategic review of the auditor-general must be carried out once in each term of the Legislative Assembly.
- (2) The public accounts committee must decide when the strategic review is to be carried out.

25 Strategic reviewer

- (1) When the public accounts committee decides that the strategic review of the auditor-general is to be carried out, the public accounts committee must ask the Speaker to, on behalf of the Territory, engage a person to conduct the strategic review.
- (2) If requested by the public accounts committee, the Speaker must, on behalf of the Territory, engage an appropriately qualified person (the *strategic reviewer*) under a contract to conduct the strategic review.

26 Strategic review to be conducted as requested

- (1) If the Speaker engages a strategic reviewer under section 25—
 - (a) the public accounts committee must—
 - (i) decide terms of reference for the strategic review, in consultation with the Minister; and
 - (ii) ask the strategic reviewer to conduct the strategic review according to the terms of reference; and
 - (b) the strategic reviewer must conduct the requested strategic review as soon as practicable after receiving the request.
- (2) The strategic reviewer may conduct a strategic review of the auditor-general only when requested under this section.

27 Powers and obligations of strategic reviewer

- (1) The strategic reviewer has the same powers and obligations in relation to the strategic review as the auditor-general has under the following provisions in relation to a performance audit under section 12 (Performance audits—Territory):
 - (a) division 3.6 (Power to obtain information);
 - (b) section 19 (Reporting sensitive information);

- (c) section 35 (Directions about protected information);
- (d) section 36 (Offences—use or divulge protected information).
- (2) The strategic reviewer may include deliberative information in a report for the Legislative Assembly only if the information has previously been published.

Example—information previously published

information included in a previous report for the Legislative Assembly

- Note 1 **Deliberative information**—see the dictionary.
- Note 2 An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

28 Comments on proposed strategic review report

- (1) This section applies if the strategic reviewer is preparing a report about the strategic review for the Legislative Assembly under section 29.
- (2) The strategic reviewer must give the auditor-general—
 - (a) a copy of the proposed report; and
 - (b) a written notice (a *proposed report notice*) stating that the auditor-general may give written comments about the proposed report to the strategic reviewer before the end of—
 - (i) 14 days after the day the notice is given to the auditor-general; or
 - (ii) a longer period stated in the notice.
- (3) If the strategic reviewer receives comments under this section, the strategic reviewer must consider the comments in preparing the final report.
- (4) In this section:

proposed report means a draft version of a report.

29 Strategic review report

- (1) As soon as practicable after completing a strategic review, the strategic reviewer must give a report about the strategic review to the Speaker.
- (2) The report must include the substance of any comments received by the strategic reviewer under section 28 (3).
- (3) The Speaker must present a copy of the report to the Legislative Assembly.

Division 5.2 Independent financial audit of auditor-general

30 Meaning of independent financial audit—div 5.2

In this division:

independent financial audit, of the auditor-general, means an audit of an annual financial statement prepared by the auditor-general under section 21 (Application of Financial Management Act).

Note

Section 21 applies the Financial Management Act, pt 2, pt 3 and pt 5 to the auditor-general. Div 3.2 of that Act deals with annual financial statements.

31 Independent auditor

The Speaker must, on behalf of the Territory, engage an appropriately qualified person (the *independent auditor*) under a contract to—

(a) conduct independent financial audits of the auditor-general; and

(b) exercise functions as required under the Financial Management

Note

Section 21 applies the Financial Management Act (FMA), pt 2, pt 3 and pt 5 to the auditor-general.

The FMA, s 29, requires the independent auditor to give the auditor-general audit opinions about annual financial statements.

The FMA, s 30C, requires the independent auditor to give the auditor-general reports about statements of performance.

32 Independent financial audits

- (1) The independent auditor must conduct an independent financial audit of each annual financial statement prepared by the auditor-general under section 21 (Application of Financial Management Act).
- (2) As soon as practicable after completing an independent financial audit, the independent auditor must give a written report about the audit to the Speaker.
- (3) However, the independent auditor must give the auditor-general a draft version of the report before preparing the final report.

33 Powers and obligations of independent auditor

- (1) The independent auditor has the same powers and obligations in relation to the conduct of an independent financial audit as the auditor-general has under the following provisions in relation to a performance audit under section 12 (Performance audits—Territory):
 - (a) division 3.6 (Power to obtain information);
 - (b) section 19 (Reporting sensitive information);
 - (c) section 35 (Directions about protected information);
 - (d) section 36 (Offences—use or divulge protected information).

(2) The independent auditor may include deliberative information in a report for the Legislative Assembly only if the information has previously been published.

Example—information previously published

information included in a previous report for the Legislative Assembly

- *Note 1* **Deliberative information**—see the dictionary.
- Note 2 An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

Part 5A Protected information

34 Meaning of protected information—pt 5A

In this part—

protected information means information that is disclosed to, or obtained by, a person to whom this section applies because of the exercise of a function under this Act by the person or someone else.

Example—protected information

information obtained by the auditor-general under $s\ 14$ in the course of conducting an audit

Note An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

36 Offences—use or divulge protected information

- (1) A person to whom this section applies commits an offence if—
 - (a) the person uses information; and
 - (b) the information is protected information; and

(c) the person is reckless about whether the information is protected information.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

- (2) A person to whom this section applies commits an offence if—
 - (a) the person does something that divulges information; and
 - (b) the information is protected information; and
 - (c) the person is reckless about whether—
 - (i) the information is protected information; and
 - (ii) doing the thing would result in the information being divulged to someone else.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

- (3) This section does not apply if the information is used or divulged—
 - (a) under this Act or another territory law; or
 - (b) in relation to the exercise of a function, as a person to whom this section applies, under this Act or another territory law; or
 - (c) in a court proceeding.
- (4) This section does not apply to the using or divulging of protected information—
 - (a) if the protected information is about a person—with the person's consent; or
 - (b) in accordance with a disclosure direction; or
 - *Note* **Disclosure direction**—see s 36A.

- (c) to an entity prescribed by regulation.
- Note 1 The defendant has an evidential burden in relation to the matters mentioned in s (3) and s (4) (see Criminal Code, s 58).
- Note 2 If the protected information used or divulged under s (3) or s (4) is provided by a person under s 14, the information and any information directly or indirectly derived from it may not be admissible in evidence against the person in another criminal proceeding (see s 14D).
- (5) A person to whom this section applies need not divulge protected information to a court, or produce a document containing protected information to a court, unless it is necessary to do so for this Act or another law applying in the territory.
- (6) In this section:

court includes a tribunal, authority or person having power to require the production of documents or the answering of questions.

divulge includes—

- (a) communicate; or
- (b) publish.

person to whom this section applies means—

- (a) a person who is or has been—
 - (i) the auditor-general; or
 - (ii) anyone acting under the direction or authority of the auditor-general; or
- (b) anyone else who has exercised a function under this Act.

produce includes allow access to.

use information includes make a record of the information.

Note The Crimes Act 1900, s 153 also deals with disclosure of information by public employees or people performing services for the Territory or a territory authority. Section 36 applies to the auditor-general and anyone else who has exercised a function under the Act.

36A Minister may direct disclosure of protected information

The Minister may direct a person to disclose protected information to someone else (a *disclosure direction*) if the Minister certifies that the disclosure is necessary in the public interest.

43 Sections 33 and 34

omit

Directions about protected information New section 35 (5) and (6)

insert

- (5) Subsection (4) does not apply if the information is disclosed—
 - (a) under this Act or another territory law; or
 - (b) in relation to the exercise of a function, as a person to whom this section applies, under this Act or another territory law; or
 - (c) in a court proceeding.
- (6) Subsection (4) does not apply to the disclosure of protected information—
 - (a) if the protected information is about a person—with the person's consent; or
 - (b) in accordance with a disclosure direction; or
 - *Note* **Disclosure direction**—see s 36A.
 - (c) to an entity prescribed by regulation.
 - Note 1 The defendant has an evidential burden in relation to the matters mentioned in s (5) and s (6) (see Criminal Code, s 58).
 - Note 2 If the protected information disclosed under s (5) or s (6) is provided by a person under s 14, the information and any information directly or indirectly derived from it may not be admissible in evidence against the person in another criminal proceeding (see s 14D).

45 Section 35 (as amended)

relocate to part 5A

46 Authorised disclosures of protected information Section 36

omit

47 Appointment Schedule 1, section 1.1

relocate to division 2.2 as section 7B

48 Schedule 1, sections 1.2, 1.3 and 1.4

relocate to division 2.3 as sections 9, 9A and 9B

49 Schedule 1, sections 1.5 and 1.6

relocate to division 2.2 as sections 8A and 8B

50 Dictionary, note 2

omit

territory authority

51 Dictionary, new definitions

insert

appropriation—see the Financial Management Act, dictionary.

chief executive officer—see the Financial Management Act, dictionary.

contract—see the Financial Management Act, dictionary.

deliberative information means information that discloses a deliberation or decision of the Executive.

directorate—see the Financial Management Act, dictionary.

disclosure direction—see section 36A (Minister may direct disclosure of protected information).

head of service—see the *Public Sector Management Act 1994*, dictionary.

52 Dictionary, definition of *independent auditor*

substitute

independent auditor—see section 31.

53 Dictionary, new definitions

insert

independent financial audit, of the auditor-general, for division 5.2 (Independent financial audit of auditor-general)—see section 30.

joint audit—see section 10C.

multi-entity audit—see section 10B.

non-public sector entity —see section 13B.

54 Dictionary, definition of performance audit

substitute

performance audit, of a person, body or thing—see section 11B.

55 Dictionary, definition of *protected information*

substitute

protected information, for part 5A (Protected information)—see section 34.

56 Dictionary, new definition of *public sector entity*

insert

public sector entity—see section 13A.

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57 Dictionary, definition of *Public Sector Management Act*

omit

58 Dictionary, new definitions

insert

special financial audit means an audit conducted under section 11.

strategic review, of the auditor-general, for division 5.1 (Strategic review of auditor-general)—see section 23.

strategic reviewer, for division 5.1 (Strategic review of auditor-general)—see section 25 (2).

territory authority—see the Financial Management Act, dictionary.

Schedule 1 Consequential amendments

(see s 3)

Part 1.1 Annual Reports (Government Agencies) Act 2004

[1.1] Section 6, note 2

omit

s 9A

substitute

s 7A

Part 1.2 Public Sector Management Act 1994

[1.2] Section 25 (2) (b), example 2

omit

section 23

substitute

s 9C

[1.3] Dictionary, definition of auditor-general's office

omit

section 23

substitute

section 9C

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 9 May 2013.

2 Notification

Notified under the Legislation Act on 20 August 2013.

3 Republications of amended laws

For the latest republication of amended laws, see www.legislation.act.gov.au.

I certify that the above is a true copy of the Auditor-General Amendment Bill 2013, which was passed by the Legislative Assembly on 6 August 2013.

Clerk of the Legislative Assembly

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