

Queensland



**FINANCIAL ADMINISTRATION AND
AUDIT AMENDMENT ACT 1991**

TABLE OF PROVISIONS

Section	Page
1	Short title 5
2	Commencement 5
3	Amended Act 5
4	Amendment of long title 5
5	Omission of s. 3 (Arrangement) 5
6	Amendment of s. 4 (Repeals and savings) 6
7	Amendment of s. 5 (Interpretation) 6
8	Replacement of s. 7 (Consolidated Revenue Fund) 8
	7 Consolidated Fund 8
9	Omission of s. 8 (Loan Fund) 8
10	Amendment of s. 10 (The public accounts) 8
11	Amendment of s. 11 (Powers of Treasurer re Trust and Special Funds) . . . 10
12	Replacement of s. 12 (Departmental accounts subsidiary to the public accounts) 11
	12 Departmental accounts 11
13	Omission of s. 13 (Miscellaneous departmental accounts) 11
14	Replacement of s. 17 (The public bank accounts) 11
	17 The public bank accounts 12
15	Replacement of s. 18 (Departmental bank accounts subsidiary to the public bank accounts) 12
	18 Departmental bank accounts 12
16	Omission of s. 19 (Miscellaneous departmental bank accounts) 13

17	Omission of s. 20 (Bank accounts of Queensland Government overseas offices)	13
18.	Amendment of s. 23 (Availability of appropriations)	13
19	Amendment of s. 24 (Transfers between subdivisions, etc.)	14
20	Amendment of s. 24A (When vote of Queensland Treasury may be applied in respect of a supply service of another department)	14
21	Amendment of s. 27 (Charging of expenditure)	14
22	Omission of s. 30 (Payment of public moneys from departmental expenditure bank accounts)	14
23	Omission of s. 31 (Payment of public moneys from departmental cash credit expenditure bank accounts)	14
24	Amendment of s. 31A (Processing of expenditure by agent or service department for principal department)	14
25	Omission of s. 32 (Payment of moneys by Queensland Government over seas office)	15
26	Omission of s. 33 (Payment of moneys from other departmental bank accounts)	15
27	Omission of s. 34 (Refunds of moneys received)	15
28	Replacement of s. 34A (Recovery of expenditure)	15
	34A Recovery of expenditure	15
29	Insertion of new s. 34B	16
	34B Appropriations where departments levy charges for goods and services	16
30	Amendment of s. 36 (Functions and duties of accountable officer)	16
31	Replacement of heading to Division VII of Part II (Financial statements)	17
	<i>Division VIII—Financial statements and annual reports</i>	17
32	Replacement of s. 37 (Departmental statements of the accounts subsidiary to the public accounts)	18
	37 Departmental appropriation accounts	18
33	Omission of s. 37A (Treasurer to review departmental statements of the accounts subsidiary to the public accounts)	19
34	Insertion of new s. 37B	19
	37B Annual report by department	19
35	Amendment of s. 39 (Treasurer's Annual Statement)	20
36	Insertion of new s. 39A	20
	39A Departmental statements	20

37	Replacement of s. 40 (Transmission of statement relating to certain miscellaneous departmental accounts)	21
	40 General purpose financial statements	22
38	Amendment of s. 41 (Power of Treasurer to invest moneys)	23
39	Omission of heading to Division IX of Part II (Accounting Manuals)	24
40	Omission of s. 45 (Accounting manuals)	24
41	Amendment of s. 46 (Treasurer's Unclaimed Moneys Fund)	24
42	Replacement of s. 46B (Appropriate Minister to furnish prescribed particulars)	24
	46B Appropriate Minister to furnish prescribed particulars	24
43	Amendment of s. 46C (Functions and duties)	25
44	Omission of s. 46E (Accounting manuals)	26
45	Amendment of s. 46F (Statutory body to prepare annual financial statements)	26
46	Amendment of s. 46G (Certificate of Auditor-General)	27
47	Amendment of s. 46J (Annual report)	28
48	Amendment of s. 46L (Public Finance Standards)	28
49	Insertion of new s. 46M	29
	46M Financial Management Practice Manuals	29
50	Insertion of new s. 46N	30
	46N Appropriate Minister to table reports	30
51	Amendment of s. 48 (Salary)	31
52	Amendment of s. 66 (Power to administer and examine on oath)	31
53	Amendment of s. 71 (Audit fees)	31
54	Insertion of new s. 76A	32
	76A Delegation of functions of Auditor-General	32
55	Insertion of new s. 78A	32
	78A Misuse of official credit cards	32
56	Amendment of s. 79 (Offences generally and penalty)	32
57	Amendment of s. 82 (Regulations)	33

Queensland



**Financial Administration and Audit
Amendment Act 1991**

Act No. 37 of 1991

An Act to amend the Financial Administration and Audit Act 1977

[Assented to 12 June 1991]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows.

Short title

1. This Act may be cited as the *Financial Administration and Audit Amendment Act 1991*.

Commencement

2.(1) Section 1 and this section commence on the day on which this Act receives Royal Assent.

(2) The provisions of this Act, other than section 1, this section and section 55, commence on 1 July 1991.

(3) Section 55 commences on a day to be fixed by proclamation.

Amended Act

3. The *Financial Administration and Audit Act 1977* is amended as set out in this Act.

Amendment of long title

4. Long title—

omit, insert—

‘An Act to provide for the financial administration and audit of the State's public finances, of departments and statutory bodies, for the audit of associated bodies and for other matters’.

Omission of s. 3 (Arrangement)

5. Section 3—

omit.

Amendment of s. 4 (Repeals and savings)

6. After section 4(6)—

insert—

‘(7) Unless the contrary intention appears, a reference in this Act or any other Act or in any regulation or other statutory instrument to the Consolidated Revenue Fund, the Consolidated Revenue or the Loan Fund is a reference to the Consolidated Fund.’

Amendment of s. 5 (Interpretation)

7. Section 5(1)—

(1) *omit* definitions “**chairman**”, “**Consolidated Revenue Fund**”, “**departmental accounts subsidiary to the public accounts**”, “**departmental statements of the accounts subsidiary to the public accounts**”, “**internal check**”, “**Loan Fund**”, “**losses**”, “**miscellaneous departmental accounts**”, “**money form**”, “**officer**”, “**prescribed requirements**”, “**public moneys**” and “**Queensland Government overseas offices**”.

(2) *insert* (in the appropriate alphabetical position, determined on a letter-by-letter basis)—

‘ **“appropriation account”** means an appropriation account prepared under section 37;

‘ **“chairperson”** in relation to a statutory body—

(a) other than a corporation sole, means—

(i) the person appointed as chairperson of the statutory body;

(ii) where no person is appointed as chairperson, the person who presides at meetings of the statutory body or of the governing body of the statutory body;

(b) that is a corporation sole, means the person who constitutes the corporation sole;

‘ **“Consolidated Fund”** means the Consolidated Fund established under section 7 but the term does not include the funds of the Trust and Special Funds;

‘ **“internal control”** means the methods adopted within an organisation to

safeguard its assets, to check the accuracy and reliability of its accounting information and to secure compliance with prescribed requirements;

‘ **“losses”**—

- (a) in relation to a department includes—
 - (i) losses of or deficiencies in public moneys or other moneys or public property or other property; and
 - (ii) losses arising out of the destruction, condemnation, obsolescence, deterioration of or damage to public property or other property; and
 - (iii) irrecoverable overpayments, debts written off and waivers of claims or rights to claim; and
 - (iv) expenditure made without lawful authority; and
 - (v) losses of moneys due to failure to assess and levy revenue and other amounts receivable;
- (b) in relation to a statutory body includes—
 - (i) losses of or deficiencies in moneys or the property of the statutory body; and
 - (ii) losses arising out of the destruction, condemnation, obsolescence, deterioration of or damage to the property of the statutory body; and
 - (iii) the matters set out in paragraphs (a)(iii), (a)(iv) and (a)(v);

‘ **“officer”** means—

- (a) an officer of the public service;
- (b) a police officer under the Police Administration Act 1990;
- (c) a member, an officer or an employee of a corporation sole, a body corporate or an instrumentality that is a department under section 5;
- (d) a member, an officer or an employee of a statutory body;

‘ **“prescribed accounting standards”** means the Australian Accounting Standards and the Statements of Accounting Concepts applied for the purposes of this Act, either as issued or in a modified form, by virtue

of the Public Finance Standards;

- ‘**“prescribed requirements”** mean requirements prescribed by or under this Act or any other Act or the Public Finance Standards but do not include the requirements of a relevant Financial Management Practice Manual;
- ‘**“public moneys”** means moneys, negotiable instruments or securities of any kind for the payment of moneys collected, received or held by any person for or on behalf of the Crown in right of the State and includes all moneys which, pursuant to any Act, are directed to be paid to or expressed to form part of the Consolidated Fund or a fund of the Trust and Special Funds;’.

(3) **“negotiable instrument”**—

after ‘bill of exchange,’ *insert* ‘payment order.’.

Replacement of s. 7 (Consolidated Revenue Fund)

8. Section 7—

omit, insert—

‘Consolidated Fund

‘7. The Consolidated Fund will consist of—

- (a) the consolidated revenue fund established under the *Constitution Act 1867* and subsisting immediately before the commencement of this Act; and
- (b) the Loan Fund established under the *Financial Administration and Audit Act 1977*.’.

Omission of s. 8 (Loan Fund)

9. Section 8—

omit.

Amendment of s. 10 (The public accounts)

10.(1) Section 10(1)—

omit, insert—

‘(1) The public accounts are to be kept by the Treasurer and are to consist of—

- (a) the Consolidated Fund;
- (b) the Trust and Special Funds.’.

(2) Section 10(2)—

omit, insert—

‘(2) There is to be paid into the Consolidated Fund—

- (a) all public moneys save those required by this Act to be paid into any fund of the Trust and Special Funds; and
- (b) all moneys standing to the credit of the Consolidated Revenue Fund or the Loan Fund immediately before 1 July 1991; and
- (c) moneys received from the sale of public property purchased or produced or for work paid for out of the Consolidated Fund, the Consolidated Revenue Fund or the Loan Fund; and
- (d) moneys received by way of repayment of loans or advances made from the Consolidated Fund, the Consolidated Revenue Fund or the Loan Fund or of interest on those loans and advances; and
- (e) moneys required by this Act or any other Act or law to be paid into the Consolidated Fund, the Consolidated Revenue Fund or the Loan Fund.’.

(3) Section 10(3)—

omit, insert—

‘(3) There is to be paid out of the Consolidated Fund all expenditure relevant to that fund and authorised to be made by—

- (a) this Act; and
- (b) an Annual Appropriation Act; and
- (c) an Appropriation Act other than an Annual Appropriation Act; and
- (d) an Act other than an Appropriation Act that appropriates public moneys;

and refunds of moneys paid into that fund and later ascertained not to be so payable.’.

(4) Section 10(4) and (5)—

omit.

(5) Section 10(6)(b)—

omit ‘by the Treasurer’.

(6) Section 10(7)—

omit, insert—

‘(7) There is to be paid out of each fund of the Trust and Special Funds all expenditure relevant to that fund and authorised to be made by—

- (a) this Act; and
- (b) an Annual Appropriation Act; and
- (c) an Appropriation Act other than an Annual Appropriation Act; and
- (d) an Act other than an Appropriation Act that appropriates public moneys;

and refunds of moneys paid into that fund and later ascertained not to be so payable.’.

Amendment of s. 11 (Powers of Treasurer re Trust and Special Funds)

11.(1) Section 11(1)—

omit ‘, with the approval of the Governor in Council first had and obtained’.

(2) Section 11(2)—

omit, insert—

‘(2) On the closure of any fund of the Trust and Special Funds under subsection (1)(b)—

- (a) the balance of moneys standing at credit in that fund upon its closure; and
- (b) moneys required under an Act to be paid into that fund; and

- (c) moneys received after that closure from the sale of public property purchased or produced or for work paid for out of that fund; and
- (d) moneys received after that closure by way of repayment of loans or advances made from that fund or of interest on those loans or advances;

are to be paid to the credit of the Consolidated Fund or a fund of the Trust and Special Funds as specified by the Treasurer.’.

Replacement of s. 12 (Departmental accounts subsidiary to the public accounts)

12. Section 12—

omit, insert—

‘Departmental accounts

‘12. Each accountable officer, in respect of that officer’s department, is to establish and keep or cause to be established and kept in accordance with the prescribed requirements such accounts as are necessary to—

- (a) account in accordance with the Public Finance Standards for public moneys, public property, other moneys, other property and other resources controlled by the department; and
- (b) produce—
 - (i) financial statements required to be produced by this Act; and
 - (ii) other financial statements or information required to be produced by the prescribed requirements or the Treasurer.’.

Omission of s. 13 (Miscellaneous departmental accounts)

13. Section 13—

omit.

Replacement of s. 17 (The public bank accounts)

14. Section 17—

omit, insert—

‘The public bank accounts

‘17.(1) The bank accounts established in respect of the consolidated revenue fund and the Loan Fund are, on and after the commencement of section 14 of the *Financial Administration and Audit Amendment Act 1991*, to be amalgamated to establish, under and for the purposes of this Act, a bank account of the Consolidated Fund.

‘(2) The Consolidated Fund bank account and the bank account established in respect of the Trust and Special Funds will constitute the public bank accounts.

‘(3) All public moneys collected or received by the Treasurer are to be paid daily to the credit of the appropriate public bank account.

‘(4) Moneys are not to be withdrawn from the public bank accounts except to—

- (a) recoup or advance moneys to departmental bank accounts; or
- (b) refund moneys paid into that account and later ascertained not to be so payable.’.

Replacement of s. 18 (Departmental bank accounts subsidiary to the public bank accounts)

15. Section 18—

omit, insert—

‘Departmental bank accounts

‘18.(1) Each accountable officer is to establish and keep at the places specified by that officer and at a bank approved by the Treasurer or, in the case of overseas operations, at a banking institution approved by the Treasurer, such departmental bank accounts as are necessary for the operations of that accountable officer’s department.

‘(2) All public moneys and other moneys collected or received by accountable officers are to be paid daily or at such other time as is specified by the accountable officer concerned in the departmental Financial Management Practice Manual to the credit of a departmental bank account.

‘(3) Moneys paid to the credit of a departmental bank account are to be

remitted to the Treasury or other department on behalf of which those moneys were collected or received at such intervals of time as the Treasurer directs.

‘(4) Moneys are to be paid from a departmental bank account only—

- (a) in accordance with the prescribed requirements and any directions given by the Treasurer; and
- (b) for the purposes for which that expenditure is appropriated; and
- (c) in the case of expenditure to be charged against a fund of the Trust and Special Funds, for the purposes for which that fund is established; and
- (d) in the case of other moneys, in accordance with the terms of any law, contract, agreement, arrangement, transaction or court order under which the moneys were received or become payable.

‘(5) All bank accounts that were departmental bank accounts subsidiary to the public bank accounts, miscellaneous departmental bank accounts or bank accounts of the Queensland Government overseas offices immediately before the commencement of section 15 of the *Financial Administration and Audit Amendment Act 1991* are to be preserved, continued in existence and taken to be departmental bank accounts for the purposes of this Act.’.

Omission of s. 19 (Miscellaneous departmental bank accounts)

16. Section 19—

omit.

Omission of s. 20 (Bank accounts of Queensland Government overseas offices)

17. Section 20—

omit.

Amendment of s. 23 (Availability of appropriations)

18. Section 23(2)—

omit last sentence.

Amendment of s. 24 (Transfers between subdivisions, etc.)

19. Section (2)—

omit.

Amendment of s. 24A (When vote of Queensland Treasury may be applied in respect of a supply service of another department)

20. Section 24A(3)—

omit.

Amendment of s. 27 (Charging of expenditure)

21. Section 27(2)—

omit.

Omission of s. 30 (Payment of public moneys from departmental expenditure bank accounts)

22. Section 30—

omit.

Omission of s. 31 (Payment of public moneys from departmental cash credit expenditure bank accounts)

23. Section 31—

omit.

Amendment of s. 31A (Processing of expenditure by agent or service department for principal department)

24. Section 31A—

(1) *omit* ‘Notwithstanding sections 30 and 31, the’, *insert* ‘The’.

(2) *omit* ‘or other officer or employee in charge’.

(3) *omit* all words from and including ‘expenditure payable from a’ to and including ‘vouchers or abstracts’, *insert* ‘expenditure payable from the

public accounts?.

Omission of s. 32 (Payment of moneys by Queensland Government overseas offices)

25. Section 32—

omit.

Omission of s. 33 (Payment of moneys from other departmental bank accounts)

26. Section 33—

omit.

Omission of s. 34 (Refunds of moneys received)

27. Section 34—

omit.

Replacement of s. 34A (Recovery of expenditure)

28. Section 34A—

omit, insert—

‘Recovery of expenditure

‘34A.(1) An amount received in a financial year in recovery of expenditure from the public accounts—

- (a) is, except in a case to which paragraph (b) applies, to be recorded as a receipt of the fund of the public accounts to which it relates; and
- (b) is, if—
 - (i) the expenditure consists of an overpayment; or
 - (ii) the expenditure results from an error in the accounts; or
 - (iii) the expenditure was made for the purpose of making an investment;

and was issued from the public accounts in the financial year in which the amount was received;

or if—

(iv) the Treasurer so directs;

to be taken in reduction of the amounts issued from the fund of the public accounts to which it relates and credited to the appropriate heading or vote, subdivision or subdivisional item.

‘(2) A direction given by the Treasurer under subsection (1) is to be noted in the relevant departmental appropriation account.’.

Insertion of new s. 34B

29. After section 34A—

insert—

‘Appropriations where departments levy charges for goods and services

‘34B.(1) When—

- (a) a department levies charges that are categorised in the public accounts as receipts for goods and services; and
- (b) the Treasurer approves that the accountable officer may credit all or some of those moneys against an appropriation;

an amount equal to the amount of moneys credited under that approval is taken to be appropriated to meet the expenditure of that department in the financial year in which those moneys were credited.

‘(2) In any such case, details of amounts credited are to be noted in the relevant departmental appropriation account.’.

Amendment of s. 36 (Functions and duties of accountable officer)

30.(1) Section 36(1)(a)—

omit, insert—

‘(aa) is to be responsible for the financial administration of the department under that officer’s control;

(a) is to manage the department under that officer's control efficiently, effectively and economically and avoid waste and extravagance;'

(2) Section 36(1)(d)—

omit 'and internal checks', *insert* ', including internal control procedures,'.

(3) Section 36(1)(f)—

omit 'the departmental statements of the accounts subsidiary to the public accounts and such other annual financial statements of the department', *insert* 'such financial statements'.

(4) Section 36(1)(g)—

omit 'accounting manual', *insert* 'Financial Management Practice Manual'.

(5) Section 36(1)—

at the end—

insert—

'(i) must establish and maintain an adequate internal audit function in that officer's department to assist that officer in the performance or discharge of the functions and duties conferred or imposed on that officer under this Act.'

(6) Section 36(2), (3) and (4)—

omit.

Replacement of heading to Division VII of Part II (Financial statements)

31. Heading to Division VII of Part II—

omit, insert—

'Division VII—Financial statements and annual reports'.

Replacement of s. 37 (Departmental statements of the accounts subsidiary to the public accounts)

32. Section 37—

omit, insert—

‘Departmental appropriation accounts

‘37.(1) Each accountable officer must prepare, for the 1990-91 financial year and for each subsequent financial year, an appropriation account in the manner and form specified by the Treasurer and within the time directed by the Treasurer.

‘(2) The appropriation account is to disclose—

- (a) the expenditure of the department concerned compared, where practical, with that of the financial year last preceding and with the relevant appropriations; and
- (b) such notes as will explain any material variations between the expenditure of that year and the relevant appropriations; and
- (c) particulars of transfers authorised in relation to the department under sections 23, 24 and 24A.

‘(3) The accountable officer must certify on the appropriation account whether—

- (a) it is in agreement with the departmental accounts; and
- (b) the prescribed requirements relating to the accounting for expenditure of public moneys have been complied with in all material respects; and
- (c) the notes explain the matters required to be explained;

and furnish the appropriation account to the Auditor-General.

‘(4) The Auditor-General is to audit the appropriation account and certify on that account whether—

- (a) it is in agreement with the departmental accounts; and
- (b) the prescribed requirements relating to the accounting for expenditure of public moneys have been complied with in all material respects; and
- (c) the notes explain the matters required to be explained;

and is to transmit the certified appropriation account to the Treasurer and a copy of it to the appropriate Minister and the accountable officer.

‘(5) The Treasurer is to lay a copy of the appropriation account before the Legislative Assembly as soon as practicable after the Treasurer has received it.’.

Omission of s. 37A (Treasurer to review departmental statements of the accounts subsidiary to the public accounts)

33. Section 37A—

omit.

Insertion of new s. 37B

34. After section 37A—

insert—

‘Annual report by department

‘37B.(1) The accountable officer must, not later than 4 months after the end of each financial year, prepare and give to the appropriate Minister a written report on the operations of the department during that financial year and give a copy of that report to the Treasurer.

‘(2) The appropriate Minister may, in a particular case, extend or further extend the period of 4 months referred to in subsection (1) by written notice given to the department.

If the appropriate Minister extends the period referred to in subsection (1) to a period of more than 6 months, the appropriate Minister must, within 14 days of granting that extension, give to the Legislative Assembly an explanation for the granting of that extension.

‘(3) Without limiting subsection (1), the accountable officer must include in the report—

- (a) such information as the appropriate Minister directs to enable that Minister to assess the efficiency, effectiveness and economy of the department; and
- (b) such information as is required by the Public Finance Standards to be included; and

- (c) a list of statutory bodies for which the appropriate Minister is responsible under the Minister's portfolio; and
- (d) a copy of each set of departmental financial statements, other than the appropriation account, relating to that financial year containing the certificates required by this Act.'.

Amendment of s. 39 (Treasurer's Annual Statement)

35.(1) Section 39(2)—

omit 'Consolidated Revenue Fund, the Loan Fund' (twice occurring),
insert 'Consolidated Fund'.

Insertion of new s. 39A

36. After section 39—

insert—

'Departmental statements

'39A.(1) As soon as practicable after the end of each financial year but in no case later than 2 months after the end of that year—

- (a) the accountable officer of a department that has not prepared general purpose financial statements covering the whole of the operations of that officer's department must prepare, in the form required by the Treasurer, for the 1990–91 financial year and for each subsequent financial year, departmental statements including—
 - (i) a summary of the collections by and on behalf of and the expenditure of the department; and
 - (ii) details of other financial transactions and of the financial balances as at the end of the financial year together with such information as will assist an understanding of the transactions and balances for that financial year; and
- (b) the accountable officer and the officer responsible for the financial administration of the department to which the statements relate, must each certify on those statements whether—
 - (i) the statements are in the form required by the Treasurer and

are in agreement with the accounts; and

(ii) in that officer's opinion—

(A) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and

(B) the statements have been drawn up so as to present a true and fair view of the transactions of the department for the financial year to which they relate and of the financial position as at the end of that year; and

(c) the accountable officer must furnish the statements to the Auditor-General.

‘(2) The Auditor-General must audit the departmental statements and certify on those statements whether—

(a) the Auditor-General has received all the information and explanations required by the Auditor-General;

(b) the statements are in the form required by the Treasurer and are in agreement with the accounts;

(c) in the Auditor-General's opinion—

(i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects;

(ii) the statements have been drawn up so as to present a true and fair view of the transactions of the department for the financial year to which they relate and of the financial position as at the end of that year;

and must transmit the certified statements to the accountable officer of the department to which the statements relate and a copy of those certified statements to the appropriate Minister and the Treasurer.’.

Replacement of s. 40 (Transmission of statement relating to certain miscellaneous departmental accounts)

37. Section 40—

omit, insert—

‘General purpose financial statements

‘40.(1) As soon as practicable after the end of each financial year but, subject to subsection (3), in no case later than 2 months after the end of that year—

- (a) the accountable officer of a department that is so required by the Public Finance Standards must, in accordance with the prescribed requirements, prepare, for the 1991–92 financial year and for each subsequent financial year, general purpose financial statements; and
- (b) the accountable officer and the officer responsible for the financial administration of the department or the activity or fund to which the statements relate must each certify on those statements whether in that officer’s opinion—
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions for the financial year to which they relate and of the financial position as at the end of that year; and
- (c) the accountable officer must give those statements, certified as required by paragraph (b), to the Auditor-General.

‘(2) The Auditor-General must audit the general purpose financial statements and certify on those statements whether—

- (a) the Auditor-General has received all the information and explanations required by the Auditor-General; and
- (b) in the Auditor-General’s opinion—
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions for the financial year to which they relate and of the financial position as at the end of that

year;

and must transmit the certified statements to the accountable officer of the department to which they relate and a copy of those statements to the appropriate Minister and the Treasurer.

‘(3) The appropriate Minister may, after consulting with the Auditor-General, extend or further extend the period of 2 months referred to in subsection (1) by written notice given to the accountable officer.

‘(4) Where the Public Finance Standards or prescribed accounting standards so require, the general purpose financial statements prepared under subsection (1) must include consolidated financial statements for a group of related entities.

In those cases, the certificates required under subsections (1) and (2) are to be modified to include reference to the consolidated financial statements.’.

Amendment of s. 41 (Power of Treasurer to invest moneys)

38.(1) Section 41(1)—

omit ‘miscellaneous’ (twice occurring).

(2) Section 41(2)(a)—

omit, insert—

‘(a) may as the Treasurer considers appropriate make an investment of a description referred to in subsection (3) with respect to any fund of the public accounts and any departmental account; and’.

(3) Section 41(2)(b)(iii)—

omit, insert—

‘(iii) a departmental bank account for the purpose of making an investment with respect to the account to which that bank account relates.’.

(4) Section 41(4)(a)(ii)—

omit ‘Revenue’.

(5) Section 41(4)(c)—

omit ‘miscellaneous’.

(6) Section 41(6)(b)—

omit ‘account of the miscellaneous departmental accounts’, *insert* ‘departmental account’.

Omission of heading to Division IX of Part II (Accounting Manuals)

39. Heading to Division IX of Part II—

omit.

Omission of s. 45 (Accounting manuals)

40. Section 45—

omit.

Amendment of s. 46 (Treasurer’s Unclaimed Moneys Fund)

41.(1) Section 46(3)—

omit ‘Revenue’.

(2) Section 46(4)—

omit ‘Revenue’.

Replacement of s. 46B (Appropriate Minister to furnish prescribed particulars)

42. Section 46B—

omit, insert—

‘Appropriate Minister to furnish prescribed particulars

‘46B.(1) Each Minister of the Crown must—

- (a) on the establishment of a statutory body for which the Minister is the appropriate Minister; and
- (b) on the dissolution of a statutory body for which that Minister was, immediately prior to its dissolution, the appropriate Minister; and
- (c) on a body becoming associated with a statutory body for which

he or she is the appropriate Minister; and

- (d) on a body ceasing to be associated with a statutory body for which he or she is the appropriate Minister;

give to the Auditor-General the prescribed particulars.

‘(2) Where—

- (a) the Auditor-General has been exempted from the audit of the accounts of a statutory body; and
- (b) another auditor has been appointed to audit those accounts; and
- (c) an event of a kind referred to in subsection (1)(b), (c) or (d) occurs in relation to that statutory body;

the prescribed particulars are to be given to that appointed auditor instead of the Auditor-General.’.

Amendment of s. 46C (Functions and duties)

43. Section 46C(h)—

omit, insert—

‘(h) either—

- (i) in accordance with this Act, prepare and issue and amend, alter or vary from time to time as the occasion demands a Financial Management Practice Manual; or
- (ii) where it is one of a number of statutory bodies of a like nature for which a standard Financial Management Practice Manual has been prepared pursuant to section 46M and is the Financial Management Practice Manual of those statutory bodies, obtain a copy of that Manual;

for use in connection with its financial management;

- (ha) if so determined by the appropriate Minister—establish and maintain an adequate internal audit function to assist that statutory body in the performance or discharge of the functions and duties conferred or imposed on it under this Act;’.

Omission of s. 46E (Accounting manuals)

44. Section 46E—

omit.

Amendment of s. 46F (Statutory body to prepare annual financial statements)

45.(1) Section 46F(1)(a)—

omit, insert—

‘(a) a statutory body must balance its accounts and prepare, in accordance with the prescribed requirements, annual financial statements either as general purpose financial statements or in the manner and form required by the prescribed requirements.’.

(2) Section 46F(1)(b)—

omit, insert—

‘(b) the chairperson of the statutory body and the person responsible for the financial administration of the statutory body must each certify on those statements whether—

(i) in that officer’s opinion the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and

(ii)—

(A) in the case of general purpose financial statements—

in that officer’s opinion the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year; or

(B) in any other case—

in that officer’s opinion the statements have been drawn up so as to present a true and fair view of the transactions of the statutory body for the financial year to which they relate and of the financial position as at

the end of that year; and’.

(3) After section 46F(1)—

insert—

‘(1A) Where the Public Finance Standards or prescribed accounting standards so require, the general purpose financial statements prepared under subsection (1) must include consolidated financial statements for a group of related entities.

In those cases, the certificate required under subsection (1) is to be modified to include reference to the consolidated financial statements.’.

(4) Section 46F(2)—

omit, insert—

‘(2) The appropriate Minister, in a particular case after consulting with the Auditor-General on that case, may extend or further extend the period of 2 months referred to in subsection (1) by written notice given to the statutory body.’.

Amendment of s. 46G (Certificate of Auditor-General)

46.(1) Section 46G(1)(b)—

omit, insert—

‘(b) in the Auditor-General’s opinion the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects;’.

(2) Section 46G(1)(c)—

omit, insert—

‘(c)—

(i) in the case of general purpose financial statements—

in the Auditor-General’s opinion the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year;

(ii) in the case of financial statements that are not general

purpose financial statements—

in the Auditor-General's opinion the statements have been drawn up so as to present a true and fair view of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year;’.

(3) After section 46G(1)—

insert—

‘(1A) Where the general purpose financial statements include consolidated financial statements as required by the Public Finance Standards or prescribed accounting standards the certificate required under subsection (1) is to be modified to include reference to the consolidated financial statements.’.

Amendment of s. 46J (Annual report)

47.(1) Section 46J(2)—

omit, insert—

‘(2) The appropriate Minister may, in a particular case, extend or further extend the period of 4 months referred to in subsection (1) by written notice given to the statutory body.

If the appropriate Minister extends the period referred to in subsection (1) to a period of more than 6 months, the appropriate Minister must, within 14 days of granting that extension, give to the Legislative Assembly an explanation for the granting of that extension.’.

(2) Sections 46J(4), (5) and (6)—

omit.

Amendment of s. 46L (Public Finance Standards)

48.(1) Section 46L(1)—

omit, insert—

‘(1) The Treasurer is from time to time to prepare and issue standards to accountable officers and statutory bodies with respect to—

(a) the policies and principles to be observed in financial

management, including internal audit; and

- (b) the content of financial statements and annual reports; and
- (c) the nature of matters to be included in Financial Management Practice Manuals;

and may include practice statements where a uniform standard of practice or procedure is considered by the Treasurer to be necessary, and may at any time amend, alter or vary standards so issued.’.

(2) After section 46L(5)—

insert—

‘(6) The Treasurer is to publish in the Gazette Public Finance Standards issued under this section.

‘(7) The Treasurer is to cause copies of the Public Finance Standards to be made available to members of the public on conditions determined by the Treasurer.’.

Insertion of new s. 46M

49. After section 46L—

insert—

‘Financial Management Practice Manuals

‘46M.(1) The Financial Management Practice Manual of a department or statutory body referred to in this Act and every amendment, alteration or variation to that Manual is to be read subject to this Act, the provisions of any other Act or law that are applicable to the financial management of the department or statutory body and to the Public Finance Standards.

‘(2) The Financial Management Practice Manual is to set out the particulars of financial systems of the department or statutory body and the practices and controls necessary to give effect to matters relative to financial management contained in the prescribed requirements.

‘(3) Every officer engaged on duties in connection with the financial management of a department or statutory body must, subject to this Act, comply with the Financial Management Practice Manual prepared and issued in respect of that department or statutory body.

‘(4) A copy of a Financial Management Practice Manual prepared in

accordance with this Act and of every amendment, alteration or variation to that Manual is to be made available to the Auditor-General, as and when the Auditor-General requires, by the accountable officer of the department or by the statutory body to which the Manual relates.

‘(5) Where a number of statutory bodies of a like nature are administered by the appropriate Minister, the appropriate Minister or the department or body that assists that Minister in administering the Act or Acts by or under which the statutory bodies were constituted, may prepare and amend, alter or vary from time to time, if the Minister or the department or body considers appropriate, in accordance with this Part, a standard Financial Management Practice Manual that, unless otherwise determined by that appropriate Minister, is to be the Financial Management Practice Manual of those statutory bodies.’.

Insertion of new s. 46N

50. After section 46M—

insert—

‘Appropriate Minister to table reports

‘**46N.(1)** The appropriate Minister must cause a copy of the annual report of each department and statutory body received by that Minister to be laid before the Legislative Assembly within 14 days after its receipt by the Minister.

‘(2) Despite subsection (1), where a number of statutory bodies of a like nature are administered by the appropriate Minister, the appropriate Minister may in respect of a particular financial year prepare a summary report in respect of those statutory bodies and, instead of laying the separate reports of those statutory bodies before the Legislative Assembly may—

- (a) lay the summary report before the Legislative Assembly within one month of the receipt of the last of those reports; or
- (b) incorporate the summary report in—
 - (i) the annual report of a department prepared under this Act; or
 - (ii) the annual report of a body that assists the Minister in administering the Act under which those statutory bodies are constituted and lay that annual report before the Legislative

Assembly within one month of the receipt of the last of the reports of the statutory bodies.

‘(3) If, at the time the appropriate Minister would otherwise be required to furnish an explanation for the granting of an extension of time for the submission of an annual report to or lay a copy of an annual report before the Legislative Assembly, the Legislative Assembly is not in session or not actually sitting, the appropriate Minister must give the explanation or give a copy of the report to the Clerk of the Parliament.

‘(4) The Clerk must cause the explanation or a copy of the report to be laid before the Legislative Assembly on its next sitting day.

‘(5) The report is taken to have been laid before the Legislative Assembly when it is given to the Clerk and the day of its receipt is to be recorded in the Votes and Proceedings on the next sitting day.

‘(6) Where it is the practice of the Legislative Assembly to order to be printed a report taken to be laid before it under subsection (5), the report is taken to have been ordered to be printed by the Legislative Assembly on the day on which it is received by the Clerk.’

Amendment of s. 48 (Salary)

51. Section 48(2)—

omit ‘Revenue’.

Amendment of s. 66 (Power to administer and examine on oath)

52. Section 66(3)—

omit ‘\$500’, insert ‘10 penalty units’.

Amendment of s. 71 (Audit fees)

53. Section 71(1)—

omit last sentence.

Insertion of new s. 76A

54. After section 76—

insert—

‘Delegation of functions of Auditor-General

‘76A. The Auditor-General may delegate to a senior officer within the Department of the Auditor-General all or any of the Auditor-General’s functions under sections 40, 46G and 70 of this Act.’.

Insertion of new s. 78A

55. After section 78—

insert—

‘Misuse of official credit cards

‘78A.(1) A person must not use an official credit card with the intention of obtaining goods or services otherwise than for the State, a department or a statutory body.

Penalty—1000 penalty units or imprisonment for a period not exceeding 5 years, or both.

‘(2) A person is not in breach of subsection (1) if in the course of that person’s official duties the official credit card was used, in accordance with guidelines issued by the Treasurer, to obtain goods or services otherwise than for the State, a department or a statutory body and the person pays the cost of those goods and services to the State, department or statutory body in accordance with those guidelines.

‘(3) In this section—

“official credit card” means a credit card issued to the State, a department or a statutory body to enable it to obtain goods or services on credit.’.

Amendment of s. 79 (Offences generally and penalty)

56. Section 79(3)—

omit ‘\$200’, *insert* ‘5 penalty units’.

Amendment of s. 82 (Regulations)

57. Section 82(3)—

omit ‘\$200’, insert ‘5 penalty units’.