



Auditor-General Act 2009

Auditor-General Regulation 2009

Reprinted as in force on 30 September 2011

Reprint No. 1A

**This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy**

Information about this reprint

This regulation is reprinted as at 30 September 2011. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprint for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprint.**

Spelling

The spelling of certain words or phrases may be inconsistent in this reprint or with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, ‘lodgement’ has replaced ‘lodgment’). Variations of spelling will be updated in the next authorised reprint.

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

Replacement reprint date If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



Queensland

Auditor-General Regulation 2009

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Auditor-General Regulation 2009

[as amended by all amendments that commenced on or before 30 September 2011]

1 Short title

This regulation may be cited as the *Auditor-General Regulation 2009*.

2 Commencement

This regulation commences on 1 July 2009.

3 Definition

In this regulation—

parents and citizens association means a parents and citizens association formed under the *Education (General Provisions) Act 2006*.

4 Exemption of parents and citizens associations from audit by auditor-general—Act, s 31

- (1) A parents and citizens association is exempted from audit by the auditor-general.
- (2) A parents and citizens association must be audited each year by a person—
 - (a) appointed by the association each year at its annual general meeting or a special meeting; and
 - (b) who is—
 - (i) a member of CPA Australia who is entitled to use the letters ‘CPA’ or ‘FCPA’; or
 - (ii) a member of The Institute of Chartered Accountants in Australia who is entitled to use the letters ‘CA’ or ‘FCA’; or

[s 5]

- (iii) a member of the Institute of Public Accountants who is entitled to use the letters 'MIPA' or 'FIPA';
or
 - (iv) an employee of a public sector entity who has the maturity, commercial skills and experience to examine the books and accounts of the association;
or
 - (v) an employee of an insurance company, financial institution or other financial or commercial organisation, who has the maturity, commercial skills and experience to examine the books and accounts of the association; and
- (c) who, as far as is possible, is a local person aware of the activities of the association.
- (3) However, a person who is a member of a parents and citizens association may audit the association only with the approval of the chief executive of the department in which the *Education (General Provisions) Act 2006* is administered.

5 **Transitional provision for auditors appointed by an association**

- (1) This section applies if, before the commencement, a parents and citizens association appointed a person under former section 3(2) to audit the association for a financial year.
- (2) The person is taken to have been appointed under section 4(2) of this regulation.
- (3) In this section—

commencement means the commencement of this section.

former section 3(2) means section 3(2) of the *Financial Administration and Audit Regulation 1995*, as in force before the commencement.

Endnotes

1 Index to endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 30 September 2011. Future amendments of the Auditor-General Regulation 2009 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments included	Effective	Notes
1	none	1 July 2009	
1A	2011 SL No. 190	30 September 2011	

5 List of legislation

Auditor-General Regulation 2009 SL No. 106

made by the Governor in Council on 25 June 2009

notfd gaz 26 June 2009 pp 831–7

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2009 (see s 2)

exp 1 September 2019 (see SIA s 54)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.

amending legislation—

Financial Accountability and Other Legislation Amendment Regulation (No. 1) 2011 SL No. 190 pts 1, 3

notfd gaz 30 September 2011 pp 238–40

commenced on date of notification

Note—An explanatory note was prepared.

6 List of annotations

Exemption of parents and citizens associations from audit by auditor-general—Act, s 31

s 4 amd 2011 SL No. 190 s 5