



*Financial Accountability Act 2009*

# **Financial Accountability Regulation 2009**

**Current as at 16 June 2017**





Queensland

# Financial Accountability Regulation 2009

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# Financial Accountability Regulation 2009

## Part 1 Preliminary

### 1 Short title

This regulation may be cited as the *Financial Accountability Regulation 2009*.

### 2 Commencement

This regulation commences on 1 July 2009.

## Part 2 Accountable officers

### 3 Accountable officers for particular entities—Act, s 65(3)

A person mentioned in the schedule, column 1 is the accountable officer for the entity mentioned opposite the person in the schedule, column 2.

## Part 3 Nomination as chief finance officer or head of internal audit

### 4 Appropriate qualifications to be chief finance officer—Act, s 77

For an employee to be appropriately qualified for nomination as chief finance officer, the employee must hold at least one of the following—

- (a) a qualification as—
  - (i) a certified practising accountant conferred by CPA Australia; or

[s 5]

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- (ii) a chartered accountant conferred by the Institute of Chartered Accountants in Australia; or
- (iii) a member of the Institute of Public Accountants who is entitled to use the letters 'MIPA' or 'FIPA';
- (b) another qualification from an overseas accounting body that is recognised by at least 2 of the organisations mentioned in paragraph (a).

## **5 Appropriate qualifications to be head of internal audit—Act, s 78**

For a person to be appropriately qualified for nomination as head of internal audit, the person must hold at least one of the following—

- (a) a qualification as a professional member of The Institute of Internal Auditors Australia;
- (b) a qualification as—
  - (i) a certified practising accountant conferred by CPA Australia; or
  - (ii) a chartered accountant conferred by the Institute of Chartered Accountants in Australia; or
  - (iii) a member of the Institute of Public Accountants who is entitled to use the letters 'MIPA' or 'FIPA';
- (c) another qualification from an overseas accounting body that is recognised by at least 2 of the organisations mentioned in paragraph (a) or (b).

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## **Part 4                      Repeal and transitional provisions**

### **Division 1                Repeal**

#### **6                      Repeal**

The Financial Administration and Audit Regulation 1995, SL No. 113 is repealed.

### **Division 2                Transitional provisions for 2009 SL No. 81**

#### **7                      Transitional provision for qualifications required for chief finance officer**

- (1) This section applies to a person who, at the commencement of this section, is chief finance officer for a department but is not appropriately qualified under section 4.
- (2) Despite section 4, the person may continue as chief finance officer—
  - (a) if the person is qualified to enrol to study for a qualification mentioned in section 4 (a *professional qualification*) and, within a reasonable period decided by the accountable officer of the department, enrolls in and undertakes the study necessary to obtain the professional qualification—for 5 years from the commencement of this section; or
  - (b) if the person is not qualified to enrol to study for a professional qualification but, within a reasonable period decided by the accountable officer of the department, enrolls in and undertakes the study necessary to become so qualified and to obtain the professional qualification—for a period, not exceeding

10 years from the commencement of this section, decided by the accountable officer.

## **8 Transitional provision for qualifications required for head of internal audit**

- (1) This section applies to a person who, at the commencement of this section, is head of internal audit for a department but is not appropriately qualified under section 5.
- (2) Despite section 5, if the person, within a reasonable period decided by the accountable officer of the department, enrolls in and undertakes the study necessary to become appropriately qualified, the person may continue as head of internal audit for 5 years from the commencement of this section.

## **Division 3 Transitional provision for Financial Accountability Amendment Regulation (No. 1) 2014**

### **9 Existing heads of internal audit**

- (1) This section applies to a person who, at the commencement of this section—
  - (a) is head of internal audit for a department; but
  - (b) is not appropriately qualified under section 5(a).
- (2) Despite section 5, the person—
  - (a) may continue as head of internal audit for the department; or
  - (b) may be nominated as head of internal audit for another department.
- (3) For subsection (2), the person is taken to hold the qualification mentioned in section 5(a).
- (4) Subsection (2) does not apply or stops applying if the person is not or is no longer appropriately qualified for nomination as



head of internal audit for the department for a reason other than the person not having the qualifications, experience or standing prescribed under this regulation.

*Example for subsection (4)—*

To be appropriately qualified for nomination as head of internal audit for the department, the person is required to be employed at a particular classification level in the department and the person is not or is no longer employed at that classification level in the department.

## **Schedule**                      **Accountable officers for particular entities**

section 3

<b>Column 1</b>	<b>Column 2</b>
<b>Accountable officer</b>	<b>Entity</b>
Queensland auditor-general	Queensland Audit Office
electoral commissioner	Electoral Commission of Queensland
ombudsman	Office of the Ombudsman
public trustee	Public Trust Office
chairperson of the board of management	Public Safety Business Agency

## 1 Index to endnotes

- 2 Key
- 3 Table of reprints
- 4 List of legislation
- 5 List of annotations

## 2 Key

### Key to abbreviations in list of legislation and annotations

<b>Key</b>	<b>Explanation</b>	<b>Key</b>	<b>Explanation</b>
<b>AIA</b>	<b>= Acts Interpretation Act 1954</b>	<b>(prev)</b>	<b>= previously</b>
<b>amd</b>	<b>= amended</b>	<b>proc</b>	<b>= proclamation</b>
<b>amd</b>	<b>= amendment</b>	<b>prov</b>	<b>= provision</b>
<b>t</b>			
<b>ch</b>	<b>= chapter</b>	<b>pt</b>	<b>= part</b>
<b>def</b>	<b>= definition</b>	<b>pubd</b>	<b>= published</b>
<b>div</b>	<b>= division</b>	<b>R[X]</b>	<b>= Reprint No. [X]</b>
<b>exp</b>	<b>= expires/expired</b>	<b>RA</b>	<b>= Reprints Act 1992</b>
<b>gaz</b>	<b>= gazette</b>	<b>reloc</b>	<b>= relocated</b>
<b>hdg</b>	<b>= heading</b>	<b>renu</b>	<b>= renumbered</b>
		<b>m</b>	
<b>ins</b>	<b>= inserted</b>	<b>rep</b>	<b>= repealed</b>
<b>lap</b>	<b>= lapsed</b>	<b>(retro</b>	<b>= retrospectively</b>
		<b>)</b>	
<b>notf</b>	<b>= notified</b>	<b>rv</b>	<b>= revised version</b>
<b>d</b>			
<b>num</b>	<b>= numbered</b>	<b>s</b>	<b>= section</b>

<b>Key</b>	<b>Explanation</b>	<b>Key</b>	<b>Explanation</b>
<b>o in c</b>	= <b>order in council</b>	<b>sch</b>	= <b>schedule</b>
<b>om</b>	= <b>omitted</b>	<b>sdiv</b>	= <b>subdivision</b>
<b>orig</b>	= <b>original</b>	<b>SIA</b>	= <b>Statutory Instruments Act 1992</b>
<b>p</b>	= <b>page</b>	<b>SIR</b>	= <b>Statutory Instruments Regulation 2012</b>
<b>para</b>	= <b>paragraph</b>	<b>SL</b>	= <b>subordinate legislation</b>
<b>prec</b>	= <b>preceding</b>	<b>sub</b>	= <b>substituted</b>
<b>pres</b>	= <b>present</b>	<b>unnum m</b>	= <b>unnumbered</b>
<b>prev</b>	= <b>previous</b>		

### 3 Table of reprints

A new reprint of the legislation is prepared by the Office of the Queensland Parliamentary Counsel each time a change to the legislation takes effect.

The notes column for this reprint gives details of any discretionary editorial powers under the **Reprints Act 1992** used by the Office of the Queensland Parliamentary Counsel in preparing it. Section 5(c) and (d) of the Act are not mentioned as they contain mandatory requirements that all amendments be included and all necessary consequential amendments be incorporated, whether of punctuation, numbering or another kind. Further details of the use of any discretionary editorial power noted in the table can be obtained by contacting the Office of the Queensland Parliamentary Counsel by telephone on 3003 9601 or email [legislation.queries@oqpc.qld.gov.au](mailto:legislation.queries@oqpc.qld.gov.au).

From 29 January 2013, all Queensland reprints are dated and authorised by the Parliamentary Counsel. The previous numbering system and distinctions between printed and electronic reprints is not continued with the relevant details for historical reprints included in this table.

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

<b>Current as at</b>	<b>Amendments included</b>	<b>Notes</b>
1 July 2014	2014 SL No. 48	
4 September 2015	2015 SL No. 112	
16 June 2017	2017 SL No. 92	

## 4 List of legislation

### Regulatory impact statements

For subordinate legislation that has a regulatory impact statement, specific reference to the statement is included in this list.

### Explanatory notes

All subordinate legislation made on or after 1 January 2011 has an explanatory note. For subordinate legislation made before 1 January 2011 that has an explanatory note, specific reference to the note is included in this list.

#### **Financial Accountability Regulation 2009 SL No. 81**

made by the Governor in Council on 11 June 2009

notfd gaz 12 June 2009 pp 619–21

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, 9**

notfd gaz 30 September 2011 pp 238–40

commenced on date of notification

Note—An explanatory note was prepared.

#### **Financial Accountability Amendment Regulation (No. 1) 2014 SL No. 48**

notfd <[www.legislation.qld.gov.au](http://www.legislation.qld.gov.au)> 24 April 2014

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2014 (see s 2)

#### **Financial Accountability Amendment Regulation (No. 1) 2015 SL No. 112**

notfd <[www.legislation.qld.gov.au](http://www.legislation.qld.gov.au)> 4 September 2015

commenced on date of notification

#### **Financial Accountability (Accountable Officers) Amendment Regulation 2017 SL No. 92**

notfd <[www.legislation.qld.gov.au](http://www.legislation.qld.gov.au)> 16 June 2017  
commenced on date of notification

## **5 List of annotations**

**Appropriate qualifications to be chief finance officer—Act, s 77**  
s 4 amd 2011 SL No. 190 s 17

**Appropriate qualifications to be head of internal audit—Act, s 78**  
s 5 amd 2011 SL No. 190 s 18; 2014 SL No. 48 s 4; 2015 SL No. 112 s 3

### **PART 4—REPEAL AND TRANSITIONAL PROVISIONS**

**Division 2—Transitional provisions for 2009 SL No. 81**  
div hdg amd 2014 SL No. 48 s 5

**Division 3—Transitional provision for Financial Accountability Amendment Regulation (No. 1) 2014**  
div 3 (s 9) ins 2014 SL No. 48 s 6

**SCHEDULE—ACCOUNTABLE OFFICERS FOR PARTICULAR ENTITIES**  
amd 2015 SL No. 112 s 4; 2017 SL No. 92 s 3

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