

Queensland

Financial and Performance Management Amendment Standard (No. 1) 2011

Subordinate Legislation 2011 No. 153

made under the

Financial Accountability Act 2009

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1 Short title

This standard may be cited as the *Financial and Performance Management Amendment Standard (No. 1) 2011.*

2 Commencement

This standard commences immediately after the *Parliamentary Service and Other Acts Amendment Act 2011*, part 3 commences.

3 Standard amended

This standard amends the *Financial and Performance Management Standard 2009*.

4 Amendment of s 28 (Risk management)

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Section 28(4), 'called,'—

omit, insert—

'called'.
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5 Amendment of s 42 (Preparation of annual financial statements of departments)

(1) Section 42(3), 'auditor-general'—omit, insert—'authorised auditor for the department'.

(2) Section 42(4)(a), before 'the auditor-general or'—

insert—

'the authorised auditor.'.

Amendment of s 43 (Preparation of annual financial statements of statutory bodies)

(1) Section 43(3), 'auditor-general'—

omit, insert—

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'authorised auditor for the statutory body'.

(2) Section 43(4)(a), before 'the auditor-general or'—
insert—
'the authorised auditor.'.

7 Amendment of s 45 (Timing for giving annual financial statements to auditor-general)

(1) Section 45(1)(a), 'auditor-general'— *omit, insert*—

'authorised auditor for the department'.

(2) Section 45(1)(b), 'auditor-general'—
omit, insert—
'authorised auditor for the statutory body'.

(3) Section 45(2), 'auditor-general'—

omit, insert—

'authorised auditor'.

(4) Section 45(3), 'auditor-general'—

omit, insert—

'authorised auditor'.

(5) Section 45(4), 'auditor-general'—

omit, insert—

'authorised auditor'.

(6) Section 45(5), 'to the auditor-general'—omit, insert—'to the authorised auditor'.

(7) Section 45(8), 'auditor-general'—

omit, insert—

'authorised auditor'.

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8 Amendment of s 46 (Statutory body to consider auditor-general's report and comments, observations and suggestions)

Section 46, heading, 'auditor-general's'—
 omit, insert—
 'authorised auditor's'.

(2) Section 46(1), 'the auditor-general'—omit, insert—'the authorised auditor for the statutory body'.

(3) Section 46(1), 'auditor-general's'—

omit, insert—

'authorised auditor's'.

ENDNOTES

- 1 Made by the Treasurer and Minister for State Development and Trade on 11 August 2011.
- 2 Notified in the gazette on 15 August 2011.
- 3 Laid before the Legislative Assembly on . . .
- 4 The administering agency is the Treasury Department.

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