



Queensland

# Education (General Provisions) (Audit Requirements) Amendment Regulation 2019

## Subordinate Legislation 2019 No. 170

made under the

*Education (General Provisions) Act 2006*

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[s 1]

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**1 Short title**

This regulation may be cited as the *Education (General Provisions) (Audit Requirements) Amendment Regulation 2019*.

**2 Commencement**

This regulation commences on 2 September 2019.

**3 Regulation amended**

This regulation amends the *Education (General Provisions) Regulation 2017*.

**4 Amendment of s 47 (Audit of association's accounts)**

(1) Section 47, heading, after 'accounts'—

*insert—*

**—Act, s 135**

(2) Section 47(1)—

*omit, insert—*

(1) For section 135(1) of the Act, the person auditing the accounts of an association must be—

(a) appointed to carry out the audit by the association at an annual general meeting or special meeting of the association; and

(b) a suitably qualified person; and

(c) to the extent practicable, a member of the local community aware of the activities of the association.

(1A) However, if the person is a member of the association, the person may audit the association's accounts only with the approval of the chief executive.

(3) Section 47(3)(a)(ii), editor's note—

*omit.*

(4) Section 47—

*insert—*

(4) In this section—

***public sector entity*** see the *Auditor-General Act 2009*, schedule.

***suitably qualified person*** means any of the following persons—

- (a) a member of CPA Australia Ltd ACN 008 392 452 entitled to use the letters ‘CPA’ or ‘FCPA’;
- (b) a member of Chartered Accountants Australia and New Zealand ARBN 084 642 571 entitled to use the letters ‘CA’ or ‘FCA’;
- (c) a member of the Institute of Public Accountants Ltd ACN 004 130 643 entitled to use the letters ‘MIPA’ or ‘FIPA’;
- (d) an employee of a public sector entity who has the commercial skills and experience to audit the accounts of an association;
- (e) an employee of an insurance company, financial institution or other financial or commercial organisation who has the commercial skills and experience to audit the accounts of an association.

(5) Section 47(1A) to (4)—

*renumber* as section 47(2) to (5).

**5 Amendment of pt 9, hdg (Repeal and transitional provision)**

Part 9, heading, ‘provision’—

*omit, insert—*

**provisions**

[s 6]

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**6 Insertion of new pt 9, div 1, hdg**

Part 9, before section 77—

*insert—*

**Division 1 Repeal**

**7 Insertion of new pt 9, div 2, hdg**

After section 77—

*insert—*

**Division 2 Transitional provision for  
SL No. 161 of 2017**

**8 Insertion of new pt 9, div 3**

Part 9—

*insert—*

**Division 3 Transitional provision for  
Education (General  
Provisions) (Audit  
Requirements)  
Amendment Regulation  
2019**

**79 Auditors appointed before commencement**

- (1) This section applies in relation to a person auditing the accounts of an association under section 47 from the commencement.
- (2) It does not matter that the person was appointed before the commencement if the person otherwise satisfies the requirements mentioned in section 47(1).

ENDNOTES

- 1 Made by the Governor in Council on 29 August 2019.
- 2 Notified on the Queensland legislation website on 30 August 2019.
- 3 The administering agency is the Department of Education.

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