

Queensland



Government Owned Corporations Act 1993

**GOVERNMENT OWNED
CORPORATIONS
(APPLICATION OF FA AND
A ACT PROVISIONS)
REGULATION 1997**

**Reprinted as in force on 7 May 1998
(includes amendments up to SL No. 69 of 1998)**

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Information about this reprint

This regulation is reprinted as at 7 May 1998. 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.

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

Also see endnotes for information about—

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



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GOVERNMENT OWNED CORPORATIONS (APPLICATION OF FA AND A ACT PROVISIONS) REGULATION 1997

[as amended by all amendments that commenced on or before 7 May 1998]

PART 1—PRELIMINARY

Short title

1. This regulation may be cited as the *Government Owned Corporations (Application of FA and A Act Provisions) Regulation 1997*.

Purpose

2. The purpose of this regulation is to apply certain provisions of the FA and A Act to certain company GOCs and GOC subsidiaries.

Definition

3. In this regulation—

“**FA and A Act**” means the *Financial Administration and Audit Act 1977*.

PART 2—APPLICATION OF CERTAIN PROVISIONS OF FA AND A ACT TO COMPANY GOCs

Definitions for pt 2 and sch 1

4.(1) In this part and schedule 1—

“**applied provisions**” mean the provisions of the FA and A Act as applying under this part.

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of FA and A Act Provisions) Regulation 1997*

“authorised auditor” means—

- (a) the auditor-general or deputy auditor-general; or
- (b) a member of the staff of the Queensland Audit Office; or
- (c) a contract auditor.

“chairperson”, of a company GOC, means the chairperson of the GOC’s board of directors.

“company GOC” means an entity that is a company GOC under the *Government Owned Corporations (Golden Casket Lottery Corporatisation) Regulation 1997*, the *Government Owned Corporations (QGC Restructure—Stage 2) Regulation 1997* or the *Government Owned Corporations (QTSC Restructure—Stage 2) Regulation 1997*.

“contract auditor” means a person appointed as a contract auditor under section 82 of the applied provisions.

“subsidiary”, of a company GOC, means an entity that is, under the *Government Owned Corporations Act 1993*, a subsidiary of the GOC.

Application of FA and A Act—Act, s 128

5.(1) The provisions of the FA and A Act set out in schedule 1, are applied to each company GOC.

(2) Subject to subsection (3), the provisions are applied as in force immediately before the commencement of this section.

(3) As applying, some provisions are changed to read as set out in schedule 1.¹

(4) For the applied provisions, definitions and other interpretative provisions of the FA and A Act as in force immediately before the commencement of this section apply.

(5) Subsection (4) is subject to section 4.

¹ Changes are shown in italics. Division headings are also shown in italics.

PART 3—APPLICATION OF CERTAIN PROVISIONS OF FA AND A ACT TO COMPANY GOC SUBSIDIARIES

Division 1—Preliminary

Definitions for pt 3 and sch 2

6. In this part and schedule 2—

“applied provisions” mean the provisions of the FA and A Act as applying under division 3.

“authorised auditor” means—

- (a) the auditor-general or deputy auditor-general; or
- (b) a member of the staff of the Queensland Audit Office; or
- (c) a contract auditor.

“CERC” means Central Electricity Retail Corporation Pty Ltd (A.C.N. 078 875 902).

“chairperson”, of a company GOC subsidiary, means the chairperson of the subsidiary’s board of directors.

“company GOC subsidiary” means an entity that—

- (a) is CERC or SERC; and
- (b) is a subsidiary of a company GOC.

“contract auditor” means a person appointed as a contract auditor under section 82 of the applied provisions.

“SERC” means Southern Electricity Retail Corporation Pty Ltd (A.C.N. 078 848 549).

“shareholding GOC”, of a company GOC subsidiary, means a GOC that is a shareholder of the subsidiary.

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Division 2—Basis for application of FA and A Act

**Application of Government Owned Corporations Act 1993,
s 128—Act, s 177**

7. Section 128 of the Act applies to a company GOC subsidiary and as applying is changed to read as follows²—

Application of Financial Administration and Audit Act

128.(1) The provisions of the *Financial Administration and Audit Act 1977* (“**the Act**”), relating to audit and the furnishing to the appropriate Minister and tabling of annual reports, that are prescribed by regulation apply to a *subsidiary* with any modifications that are prescribed by regulation.

(2) The Act applies to a *subsidiary* as if—

- (a) it were a statutory body within the meaning of the Act; and
- (b) a reference in the Act to the appropriate Minister were a reference to the shareholding Ministers *of each shareholding GOC of the subsidiary*.

(3) The provisions of the Act (other than those prescribed by regulation) do not apply to a *subsidiary*.

Division 3—Application of FA and A Act provisions

Application of FA and A Act—Act, s 128 as applied

8.(1) The provisions of the FA and A Act set out in schedule 2 are applied to each company GOC subsidiary.

(2) Subject to subsection (3), the provisions are applied as in force immediately before the commencement of this section.

(3) As applying, some provisions are changed to read as set out in schedule 2.³

(4) For the applied provisions, definitions and other interpretative

² Changes are shown in italics. The citation of the *Financial Administration and Audit Act 1977* is also shown in italics.

³ Changes are shown in italics. Division headings are also shown in italics.

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provisions of the FA and A Act as in force immediately before the commencement of this section apply.

(5) Subsection (4) is subject to section 6.

SCHEDULE 1

PROVISIONS OF FA AND A ACT APPLYING TO COMPANY GOCs

section 5 of this regulation

PART 3—FINANCIAL ADMINISTRATION—COMPANY GOCs

46C. *Not applied.*

Company GOCs to prepare annual financial statements

46F.(1) *A company GOC must give to the auditor-general the financial statements prepared by it under the Corporations Law.*

(2) The *company GOC* must comply with subsection (1) within 2 months after the end of each financial year or the longer period agreed to between the *GOC* and the auditor-general.

(3) to (9) *Not applied.*

46G. *Not applied.*

Company GOCs must consider auditor-general's observations and suggestions

46H. If a chairperson of a *company GOC* is given observations or suggestions (together with any comments on them) under section 93(4), the chairperson must ensure they are considered at the *GOC's* next ordinary meeting.

SCHEDULE 1 (continued)

Annual report

46J.(1) As soon as possible after the close of each financial year but, subject to subsection (2), in no case later than 4 months after that close a *company GOC* shall prepare and furnish to *its shareholding Ministers* a report in writing on the operations of the *GOC* during that financial year.

(2) The *shareholding Ministers* 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 *company GOC*.

(2A) If the *shareholding Ministers extend* the period referred to in subsection (1) to a period of more than 6 months, *the Ministers* must, within 14 days of granting that extension, give to the Legislative Assembly an explanation for the granting of that extension.

(3) The report—

- (a) shall contain such information as the *shareholding Ministers direct* to enable the *Ministers* to assess the efficiency, effectiveness and economy of the *company GOC* and the need for its continuance; and
- (b) shall contain a copy of the annual financial statements of the *company GOC* relating to that financial year *prepared under the Corporations Law; and*
- (c) *shall contain the information required, under the Government Owned Corporations Act 1993, to be included in the annual report of a GOC.*

(4) *Subsection (3) is subject to the Government Owned Corporations Act 1993, section 132.⁴*

⁴ Se 132 (Deletion of commercially sensitive matters from annual report etc.)

SCHEDULE 1 (continued)

PART 3A—TABLING OF ANNUAL REPORTS***Shareholding Ministers must table reports***

46K. Within 14 days after receiving the annual report of a *company GOC*, the GOC's *shareholding Ministers* must table a copy of it in the Legislative Assembly.

46KA. *Not applied.*

Shareholding Ministers to explain late tabling of annual report

46KB.(1) This section applies if the *shareholding Ministers table*, in the Legislative Assembly—

- (a) the annual report of a *company GOC* later than 4 months and 14 days after the end of a financial year; or
- (b) *Not applied.*

(2) The *shareholding Ministers* must also give the Legislative Assembly a written statement—

- (a) stating the report is being tabled late; and
- (b) stating the length of the delay; and
- (c) explaining the reasons for the delay.

Procedure if Legislative Assembly not in session or sitting

46KC.(1) This section applies if the Legislative Assembly is not in session or is not actually sitting when the *shareholding Ministers are* required to do any of the following things—

- (a) table a copy of an annual report in the Legislative Assembly;
- (b) give the Legislative Assembly a written statement about the late tabling of an annual report;

SCHEDULE 1 (continued)

(c) if the *shareholding Ministers* have given a *company GOC* an extension of time for giving the *Ministers* a copy of its annual report—give the Legislative Assembly an explanation for giving the extension.

(2) The *shareholding Ministers* must give a copy of the report, the written statement or the explanation to the clerk of the Parliament.

(3) The clerk must table the report, statement or explanation before the Legislative Assembly on its next sitting day.

(4) The report, statement or explanation is taken to have been tabled in the Legislative Assembly on the day it is given to the clerk.

(5) The day of receipt of the report, statement or explanation must be recorded in the votes and proceedings on the next sitting day.

(6) If the Legislative Assembly orders the report, statement or explanation to be printed, the report, statement or explanation is taken to have been ordered to be printed by the Legislative Assembly on the day the clerk receives it.

PART 6—AUDIT OF COMPANY GOCs

Division 1—Scope of auditor-general's mandate

73. *Not applied.*

74. *Not applied.*

Shareholding Ministers to give auditor-general information relating to company GOCs

75.(1) *If a company GOC acts under the Government Owned*

SCHEDULE 1 (continued)

Corporations Act 1993, section 163,⁵ its shareholding Ministers must give the auditor-general any information about the matter that the auditor-general requires.

(2) *Not applied.*

Auditor-general to be appointed auditor of every *company GOC*

76.(1) *The shareholding Ministers of a company GOC* must—

- (a) appoint the auditor-general to be the auditor of the *GOC*; and
- (b) ensure that the auditor-general remains, at all times, the auditor of the *GOC* while the *GOC* remains a *company GOC*.

(2) *Not applied.*

Audits at request of Parliament

77.(1) If the Legislative Assembly, by resolution, requests the auditor-general to conduct an audit of a matter relating to the financial administration of a *company GOC*, the auditor-general must conduct the audit.

(2) *Not applied.*

78. *Not applied.*

Division 2—Conduct of audits

Way in which audit is to be conducted

79.(1) The auditor-general may conduct an audit in the way the auditor-general considers appropriate.

⁵ Section 163 (Acquiring and disposing of subsidiaries)

SCHEDULE 1 (continued)

(2) In determining the appropriate way to conduct an audit, the auditor-general may have regard to—

- (a) the character of the relevant internal control system (including internal audit); and
- (b) recognised standards and practices.

(3) Subsection (2) does not limit the matters to which the auditor-general may have regard.

(4) *The* auditor-general is not limited to conducting the audit in accordance with the Corporations Law, and may do anything else that the auditor-general considers appropriate.

Audit of performance management systems

80.(1) The auditor-general may conduct an audit of performance management systems of a *company GOC*.

(2) The audit may be conducted as a separate audit or as part of another audit (including an audit of another *company GOC* under this section).

(3) The object of the audit includes determining whether the performance management systems enable the *company GOC* to assess whether its objectives are being achieved economically, efficiently and effectively.

(4) *Not applied.*

81. *Not applied.*

Appointment of contract auditors

82.(1) *For auditing company GOCs* the auditor-general may appoint an appropriately qualified individual who is not a member of the staff of the Audit Office to be a contract auditor.

(2) The appointment of a person to be a contract auditor may be general or limited to a particular audit.

SCHEDULE 1 (continued)

(3) The contract auditor—

- (a) is appointed on the terms specified in the instrument of appointment; and
- (b) may resign the appointment by signed notice given to the auditor-general.

Identity cards for *contract* auditors

83.(1) The auditor-general may issue an identity card to a *contract* auditor.

(2) The identity card must—

- (a) contain a recent photograph of the *contract* auditor; and
- (b) be signed by the *contract* auditor and the auditor-general.

(3) A person who ceases to be a *contract* auditor must not, without reasonable excuse, fail to return the person's identity card to the auditor-general as soon as practicable after ceasing to be a *contract* auditor.

Maximum penalty for subsection (3)—10 penalty units.

Proof of authority as authorised auditor

84.(1) An authorised auditor may exercise a power *under the applied provisions* in relation to a person only if the authorised auditor produces his or her identity card for inspection by the person.

(2) *In this section*—

“identity card” means—

- (a) *for a contract auditor, the identity card issued to the auditor under section 83; or*
- (b) *for another authorised auditor, the identity card issued to the auditor under section 83⁶ of the F A and A Act.*

⁶ Section 83 (Identity cards for authorised auditors)

SCHEDULE 1 (continued)

Access to documents and property

85.(1) *Not applied.*

(2) For the purpose of conducting an audit of a *company GOC under the applied provisions*, an authorised auditor is entitled, at all reasonable times, to full and free access to all documents and property belonging to, in the custody of, or under the control of, the *GOC*.

(3) For the purpose of conducting an audit under *the applied provisions*, an authorised auditor may—

- (a) enter, at any reasonable time—
 - (i) a place occupied by a *company GOC*; or
 - (ii) a place occupied by a financial institution with which a *company GOC* maintains an account; or
 - (iii) another place if the occupier of the place consents to the entry; and
- (b) inspect, examine, photograph or film anything in the place; and
- (c) take extracts from, and make copies of, any documents in the place; and
- (d) take into the place persons, equipment and materials that the authorised auditor reasonably requires; and
- (e) require any person in the place to give to the authorised auditor reasonable assistance in relation to the exercise of the powers mentioned in paragraphs (a) to (d).

(4) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (3)(e).

Maximum penalty—40 penalty units.

(5) It is not a reasonable excuse for a person to fail to comply with a requirement made under subsection (3)(e) that complying with the requirement might tend to incriminate the person.

(6) Neither an answer by a person under a requirement made under subsection (3)(e), nor any information, document or other thing obtained as

SCHEDULE 1 (continued)

a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—

- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
- (b) the answer might in fact tend to incriminate the person.

(7) The fact that a document was produced by a person under a requirement made under subsection (3)(e) is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—

- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
- (b) producing the document might in fact tend to incriminate the person.

Obtaining information

86.(1) If it is reasonably necessary for the purposes of an audit under *the applied provisions*, an authorised auditor may, by written notice given to a person, require the person to give to the authorised auditor specified information, within a reasonable period and in a reasonable way specified in the notice.

(2) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (1).

Maximum penalty—40 penalty units.

(3) It is not a reasonable excuse for a person to fail to comply with a requirement under subsection (1) that complying with the requirement might tend to incriminate the person.

(4) Neither information given by a person under a requirement under subsection (1), nor any other information or a document or other thing obtained as a direct or indirect consequence of the person giving the information, is admissible against the person in a criminal proceeding (other

SCHEDULE 1 (continued)

than a proceeding relating to the falsity of the information) if—

- (a) the person, before giving the information, claimed that giving the information might tend to incriminate the person; and
- (b) giving the information might in fact tend to incriminate the person.

Obtaining evidence

87.(1) If it is reasonably necessary for the purposes of an audit under *the applied provisions*, an authorised auditor may, by written notice given to a person, require the person—

- (a) to attend before an authorised auditor, at a reasonable time and place specified in the notice, and then and there answer questions; and
- (b) to produce to an authorised auditor, at a reasonable time and place specified in the notice, documents belonging to, in the custody of, or under the control of, the person.

(2) The authorised auditor before whom the person attends may require answers to be verified or given on oath or affirmation, and either orally or in writing, and for that purpose the authorised auditor may administer an oath or affirmation.

(3) The oath to be taken, or affirmation to be made, by a person for the purposes of this section is an oath or affirmation that the answers the person will give will be true.

(4) An authorised auditor to whom a document is produced under a notice under subsection (1)—

- (a) may keep the document for a reasonable period for the purposes of conducting the relevant audit; and
- (b) may take extracts from and make copies of the document.

(5) While the authorised auditor has possession of the document, the authorised auditor must allow the document to be inspected at any reasonable time by a person who would be entitled to inspect it if it were not

SCHEDULE 1 (continued)

in the authorised auditor's possession.

(6) *Not applied.*

(7) A person must not, without reasonable excuse, fail to comply with a notice under subsection (1).

Maximum penalty—40 penalty units.

(8) It is not a reasonable excuse for a person to fail to comply with a notice under subsection (1) that complying with the notice might tend to incriminate the person.

(9) Neither an answer given by a person under this section, nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—

- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
- (b) the answer might in fact tend to incriminate the person.

(10) The fact that a document was produced by a person under this section is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—

- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
- (b) producing the document might in fact tend to incriminate the person.

Compensation

88.(1) A person (other than a *company GOC*) who incurs any loss or expense—

- (a) because of the exercise or purported exercise of a power under this division; or

SCHEDULE 1 (continued)

- (b) in complying with a requirement made of the person under this division;

may claim compensation from the State.

(2) A payment of compensation may be claimed and ordered—

- (a) in a proceeding for compensation brought in a court of competent jurisdiction for the recovery of compensation; or
- (b) during a proceeding for an offence against *the applied provisions* brought against the person by whom the claim is made.

(3) A court may order the payment of compensation for the loss or expense only if it is satisfied that it is just to do so in the circumstances of the particular case.

False or misleading information

89.(1) A person must not—

- (a) make a statement to an authorised auditor that the person knows is false or misleading in a material particular; or
- (b) omit from a statement made to an authorised auditor anything without which the statement is, to the person's knowledge, misleading in a material particular.

Maximum penalty—80 penalty units.

(2) A complaint against a person for an offence against subsection (1)(a) or (b) is sufficient if it states that the information given was false or misleading to the person's knowledge.

Obstruction of authorised auditor

90. A person must not, without reasonable excuse—

- (a) obstruct, hinder or resist; or
- (b) attempt to obstruct, hinder or resist;

an authorised auditor in the exercise of a power under *the applied*

SCHEDULE 1 (continued)

provisions.

Maximum penalty—80 penalty units.

Impersonation of authorised auditor

91. A person must not pretend to be an authorised auditor.

Maximum penalty—80 penalty units.

Confidentiality

92.(1) In this section—

“person to whom this section applies” means a person who is or has been—

- (a) an authorised auditor; or
- (b) a person engaged or employed by a contract auditor;

“protected information” means information that is obtained under *the applied provisions*.

(2) A person to whom this section applies must not—

- (a) make a record of protected information; or
- (b) whether directly or indirectly, divulge or communicate protected information;

unless the record is made, or the information *is* divulged or communicated—

- (c) under or for the purposes of *the applied provisions*; or
- (d) in the performance of duties, as a person to whom this section applies, under or for the purposes of *the applied provisions*.

Maximum penalty—200 penalty units or imprisonment for 1 year.

(3) Subsection (2) does not prevent the disclosure of information to—

SCHEDULE 1 (continued)

- (a) the *Parliamentary Committee*;⁷ or
- (b) the *Public Works Committee of the Legislative Assembly*; or
- (c) the Criminal Justice Commission; or
- (d) a police officer, or a person or body responsible for the investigation or prosecution of offences, if the information relates to the investigation or prosecution of an offence; or
- (e) a court for the purposes of the prosecution of a person for an offence.

Report on audit

93.(1) The auditor-general may prepare a report on any audit conducted under *the applied provisions*.

(2) An authorised auditor (other than the auditor-general) must give the auditor-general a report on every audit conducted *under the applied provisions* by the authorised auditor.

(3) A report under subsection (1) or (2) may contain observations and suggestions about anything arising out of the audit.

(4) If the auditor-general is of the opinion that observations or suggestions made under subsection (3) require attention or further consideration, the auditor-general must give them (together with any comments on them)—

- (a) *not applied*;
- (b) *not applied*;
- (c) *to the chairperson of the company GOC concerned* and the person responsible for the financial administration of the *GOC*.

(5) If the auditor-general is of the opinion that the observations or

⁷ FA and A Act, section 5—

“**parliamentary committee**” means the Public Accounts Committee of the Legislative Assembly.

SCHEDULE 1 (continued)

suggestions made under subsection (3) are of significance, the auditor-general must also give them (together with any comments on them) to the *shareholding Ministers of the company GOC concerned*.

Protection from liability

94.(1) An authorised auditor does not incur civil liability for an act or omission done or omitted to be done honestly and without negligence under or for the purposes of *the applied provisions*.

(2) A liability that would, but for subsection (1), attach to an authorised auditor attaches instead to the State.

Audit fees

95.(1) The auditor-general may charge fees for an audit conducted by the auditor-general *under the applied provisions*.

(2) The auditor-general may, with the Treasurer's approval, determine the basic rates of fees.

(3) The auditor-general must assess the fees for an audit having regard to the basic rates of fees determined under subsection (2).

(4) Unpaid fees may be recovered by the auditor-general as a debt due to the auditor-general.

Applied provisions do not limit other powers of auditor-general

96. *The applied provisions do not limit any power that the auditor-general has apart from those provisions.*

Division 3—Reports to the Legislative Assembly

97. *Not applied.*

SCHEDULE 1 (continued)

98. *Not applied.*

Annual reports on audits of *company GOCs*

99.(1) The auditor-general must prepare a report to the Legislative Assembly on each audit conducted of a *company GOC* by an authorised auditor.

(2) The report must—

(a) state whether or not—

- (i) the audit of the *company GOC* has been completed; and
- (ii) the statements relating to the accounts of the *company GOC* have been audited; and

(b) draw attention to any case in which the functions relating to the financial management of the *company GOC* were not adequately and properly performed if, in the auditor-general's opinion, the matter is of sufficient significance to require inclusion in the report; and

(c) set out—

- (i) the results of audits conducted, in relation to the relevant financial year, of *subsidiaries of a company GOC* by an authorised auditor; and
- (ii) if audits were not conducted in relation to particular *subsidiaries*—the reasons why they were not conducted; and

(d) deal with the action (if any) taken to remedy significant deficiencies reported in previous reports on audits of the *company GOC*.

(3) *Subsection (2)(c) does not apply if section 99⁸ of the FA and A Act applies to the subsidiaries concerned under regulations under the Government Owned Corporations Act 1993.*

⁸ Section 99 (Annual reports on audits of public sector entities)

SCHEDULE 1 (continued)

Reports on audits requested by Parliament

100. The auditor-general must prepare a report to the Legislative Assembly on each audit conducted at the request of the Legislative Assembly.

Interim, supplementary and combined reports

101.(1) The auditor-general may prepare interim and supplementary reports to the Legislative Assembly on any matter on which the auditor-general is to report or has reported.

(2) The auditor-general may combine reports on any 2 or more audits.

Other reports

102. The auditor-general may prepare any of the following reports to the Legislative Assembly—

- (a) if the auditor-general considers it desirable to do so at any particular time for reasons of urgency—a report on any significant matter arising out of an audit *under the applied provisions*;
- (b) if the auditor-general considers it to be in the public interest to do so—a full report on, or a report on any specific matters arising out of, a particular audit *under the applied provisions*;
- (c) if the auditor-general considers it otherwise appropriate to do so at any time—a report on any matter arising out of an audit *under the applied provisions* to which attention should be drawn;
- (d) *not applied*.

Comments on proposed audit reports

103.(1) If the auditor-general proposes to include in a report to the Legislative Assembly under this division a matter that, in the auditor-general's opinion, is a matter of significance, the auditor-general

SCHEDULE 1 (continued)

must give written advice of the matter that is proposed to be included to—

- (a) *not applied*;
- (b) *not applied*;
- (c) *the chairperson of the company GOC concerned* and the person responsible for the financial administration of the *GOC*;

and—

- (d) *not applied*;
- (e) *(words omitted)* to the *GOC's shareholding Ministers*.

(2) The advice must include a statement to the effect that comments on the proposed matter may be made in writing given to the auditor-general—

- (a) within 21 days after the advice is received; or
- (b) within such longer period as is specified in the advice.

(3) If comments are received within the 21 days or longer period, the auditor-general must include them in the report.

Procedure for reporting certain sensitive information

104.(1) If the auditor-general considers that it would be against the public interest to disclose in a report under this division information that could—

- (a) have a serious adverse effect on the commercial interests of a *company GOC*; or
- (b) reveal trade secrets of a *company GOC*; or
- (c) prejudice the investigation of a contravention or possible contravention of the law; or
- (d) prejudice the fair trial of a person; or
- (e) cause damage to the relations between the Government of the State and another Government;

the auditor-general must not disclose the information in the report but must instead include it in a report prepared and given to the Parliamentary

SCHEDULE 1 (continued)

Committee.

(2) This section has effect despite anything in *the applied provisions or any Act*.

Tabling of reports

105.(1) A report prepared under this division must be given to the speaker or, if there is no speaker or the speaker is unavailable, to the clerk of the Parliament.

(2) The speaker or clerk must cause a copy of the report to be laid before the Legislative Assembly on its next sitting day.

(3) For the purposes of its printing and publication, a report that is given to the speaker or the clerk under subsection (2) is taken to have been laid before the Legislative Assembly, and to have been ordered to be printed by the Legislative Assembly, when it is given to the speaker or the clerk.

SCHEDULE 2

PROVISIONS OF FA AND A ACT APPLYING TO COMPANY GOC SUBSIDIARIES

section 8 of this regulation

PART 3—FINANCIAL ADMINISTRATION—*COMPANY GOC SUBSIDIARIES*

46C. *Not applied.*

Company GOC subsidiaries to prepare annual financial statements

46F.(1) *A company GOC subsidiary must give to the auditor-general the financial statements prepared by it under the Corporations Law.*

(2) The *company GOC subsidiary* must comply with subsection (1) within 2 months after the end of each financial year or the longer period agreed to between the *subsidiary* and the auditor-general.

(3) to (9) *Not applied.*

46G. *Not applied.*

Company GOC subsidiaries must consider auditor-general's observations and suggestions

46H. If a chairperson of a *company GOC subsidiary* is given observations or suggestions (together with any comments on them) under section 93(4), the chairperson must ensure they are considered at the *subsidiary's* next ordinary meeting.

SCHEDULE 2 (continued)

Annual report

46J.(1) As soon as possible after the close of each financial year but, subject to subsection (2), in no case later than 4 months after that close a *company GOC subsidiary* shall prepare and furnish to *the shareholding Ministers of each shareholding GOC of the subsidiary* a report in writing on the operations of the *subsidiary* during that financial year.

(2) The *shareholding Ministers* 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 *company GOC subsidiary*.

(2A) If the *shareholding Ministers extend* the period referred to in subsection (1) to a period of more than 6 months, *the Ministers* must, within 14 days of granting that extension, give to the Legislative Assembly an explanation for the granting of that extension.

(3) The report—

- (a) shall contain such information as the *shareholding Ministers direct* to enable the *Ministers* to assess the efficiency, effectiveness and economy of the *company GOC subsidiary* and the need for its continuance; and
- (b) shall contain a copy of the annual financial statements of the *company GOC subsidiary* relating to that financial year *prepared under the Corporations Law*; and
- (c) *shall contain the information required, under the Government Owned Corporations Act 1993 as applied to the company GOC subsidiary, to be included in the annual report of the subsidiary.*

(4) *Subsection (3) is subject to the Government Owned Corporations Act 1993, section 132,⁹ as applied to a company GOC subsidiary.*

⁹ Section 132 (Deletion of commercially sensitive matters from annual report etc.)

SCHEDULE 2 (continued)

PART 3A—TABLING OF ANNUAL REPORTS

Shareholding Ministers must table reports

46K. Within 14 days after receiving the annual report of a *company GOC subsidiary*, the *shareholding Ministers of a shareholding GOC of the subsidiary* must table a copy of it in the Legislative Assembly.

46KA. *Not applied.*

Shareholding Ministers to explain late tabling of annual report

46KB.(1) This section applies if the *shareholding Ministers of a shareholding GOC of a company GOC subsidiary table*, in the Legislative Assembly—

- (a) the annual report of *the subsidiary* later than 4 months and 14 days after the end of a financial year; or
- (b) *not applied.*

(2) The *shareholding Ministers* must also give the Legislative Assembly a written statement—

- (a) stating the report is being tabled late; and
- (b) stating the length of the delay; and
- (c) explaining the reasons for the delay.

Procedure if Legislative Assembly not in session or sitting

46KC.(1) This section applies if the Legislative Assembly is not in session or is not actually sitting when the *shareholding Ministers of a shareholding GOC of a company GOC subsidiary* are required to do any of the following things—

- (a) table a copy of an annual report in the Legislative Assembly;

SCHEDULE 2 (continued)

- (b) give the Legislative Assembly a written statement about the late tabling of an annual report;
- (c) if the *shareholding Ministers* have given a *company GOC subsidiary* an extension of time for giving the *Ministers* a copy of its annual report—give the Legislative Assembly an explanation for giving the extension.

(2) The *shareholding Ministers* must give a copy of the report, the written statement or the explanation to the clerk of the Parliament.

(3) The clerk must table the report, statement or explanation before the Legislative Assembly on its next sitting day.

(4) The report, statement or explanation is taken to have been tabled in the Legislative Assembly on the day it is given to the clerk.

(5) The day of receipt of the report, statement or explanation must be recorded in the votes and proceedings on the next sitting day.

(6) If the Legislative Assembly orders the report, statement or explanation to be printed, the report, statement or explanation is taken to have been ordered to be printed by the Legislative Assembly on the day the clerk receives it.

PART 6—AUDIT OF COMPANY GOC SUBSIDIARIES

Division 1—Scope of auditor-general's mandate

73. *Not applied.*

74. *Not applied.*

SCHEDULE 2 (continued)

Shareholding Ministers to give auditor-general information relating to company GOC subsidiaries

75.(1) If a company GOC subsidiary acts under the Government Owned Corporations Act 1993, section 163,¹⁰ the shareholding Ministers of each shareholding GOC of the subsidiary must give the auditor-general any information about the matter that the auditor-general requires.

(2) Not applied.

Auditor-general to be appointed auditor of every company GOC subsidiary

76.(1) The shareholders of a company GOC subsidiary must—

- (a) appoint the auditor-general to be the auditor of the *subsidiary*; and
- (b) ensure that the auditor-general remains, at all times, the auditor of the *subsidiary* while the *subsidiary* remains a *company GOC subsidiary*.

(2) Not applied.

Audits at request of Parliament

77.(1) If the Legislative Assembly, by resolution, requests the auditor-general to conduct an audit of a matter relating to the financial administration of a *company GOC subsidiary*, the auditor-general must conduct the audit.

(2) Not applied.

78. Not applied.

¹⁰ Section 163 (Acquiring and disposing of subsidiaries)

SCHEDULE 2 (continued)

Division 2—Conduct of audits

Way in which audit is to be conducted

79.(1) The auditor-general may conduct an audit in the way the auditor-general considers appropriate.

(2) In determining the appropriate way to conduct an audit, the auditor-general may have regard to—

- (a) the character of the relevant internal control system (including internal audit); and
- (b) recognised standards and practices.

(3) Subsection (2) does not limit the matters to which the auditor-general may have regard.

(4) *The* auditor-general is not limited to conducting the audit in accordance with the Corporations Law, and may do anything else that the auditor-general considers appropriate.

Audit of performance management systems

80.(1) The auditor-general may conduct an audit of performance management systems of a *company GOC subsidiary*.

(2) The audit may be conducted as a separate audit or as part of another audit (including an audit of another *company GOC subsidiary* under this section).

(3) The object of the audit includes determining whether the performance management systems enable the *company GOC subsidiary* to assess whether its objectives are being achieved economically, efficiently and effectively.

(4) *Not applied.*

81. *Not applied.*

SCHEDULE 2 (continued)

Appointment of contract auditors

82.(1) For auditing company GOC subsidiaries the auditor-general may appoint an appropriately qualified individual who is not a member of the staff of the Audit Office to be a contract auditor.

(2) The appointment of a person to be a contract auditor may be general or limited to a particular audit.

(3) The contract auditor—

- (a) is appointed on the terms specified in the instrument of appointment; and
- (b) may resign the appointment by signed notice given to the auditor-general.

Identity cards for contract auditors

83.(1) The auditor-general may issue an identity card to a contract auditor.

(2) The identity card must—

- (a) contain a recent photograph of the contract auditor; and
- (b) be signed by the contract auditor and the auditor-general.

(3) A person who ceases to be a contract auditor must not, without reasonable excuse, fail to return the person's identity card to the auditor-general as soon as practicable after ceasing to be a contract auditor.

Maximum penalty for subsection (3)—10 penalty units.

Proof of authority as authorised auditor

84(1). An authorised auditor may exercise a power under the applied provisions in relation to a person only if the authorised auditor produces his or her identity card for inspection by the person.

(2) In this section—

“identity card” means—

SCHEDULE 2 (continued)

- (a) *for a contract auditor, the identity card issued to the auditor under section 83; or*
- (b) *for another authorised auditor, the identity card issued to the auditor under section 83¹¹ of the FA and A Act.*

Access to documents and property

85.(1) *Not applied.*

(2) For the purpose of conducting an audit of *a company GOC subsidiary under the applied provisions*, an authorised auditor is entitled, at all reasonable times, to full and free access to all documents and property belonging to, in the custody of, or under the control of, the *subsidiary*.

(3) For the purpose of conducting an audit under *the applied provisions*, an authorised auditor may—

- (a) enter, at any reasonable time—
 - (i) a place occupied by a *company GOC subsidiary*; or
 - (ii) a place occupied by a financial institution with which a *company GOC subsidiary* maintains an account; or
 - (iii) another place if the occupier of the place consents to the entry; and
- (b) inspect, examine, photograph or film anything in the place; and
- (c) take extracts from, and make copies of, any documents in the place; and
- (d) take into the place persons, equipment and materials that the authorised auditor reasonably requires; and
- (e) require any person in the place to give to the authorised auditor reasonable assistance in relation to the exercise of the powers mentioned in paragraphs (a) to (d).

(4) A person must not, without reasonable excuse, fail to comply with a

¹¹ Section 83 (Identity cards for authorised auditors)

SCHEDULE 2 (continued)

requirement made under subsection (3)(e).

Maximum penalty—40 penalty units.

(5) It is not a reasonable excuse for a person to fail to comply with a requirement made under subsection (3)(e) that complying with the requirement might tend to incriminate the person.

(6) Neither an answer by a person under a requirement made under subsection (3)(e), nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—

- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
- (b) the answer might in fact tend to incriminate the person.

(7) The fact that a document was produced by a person under a requirement made under subsection (3)(e) is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—

- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
- (b) producing the document might in fact tend to incriminate the person.

Obtaining information

86.(1) If it is reasonably necessary for the purposes of an audit under *the applied provisions*, an authorised auditor may, by written notice given to a person, require the person to give to the authorised auditor specified information, within a reasonable period and in a reasonable way specified in the notice.

(2) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (1).

Maximum penalty—40 penalty units.

SCHEDULE 2 (continued)

(3) It is not a reasonable excuse for a person to fail to comply with a requirement under subsection (1) that complying with the requirement might tend to incriminate the person.

(4) Neither information given by a person under a requirement under subsection (1), nor any other information or a document or other thing obtained as a direct or indirect consequence of the person giving the information, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the information) if—

- (a) the person, before giving the information, claimed that giving the information might tend to incriminate the person; and
- (b) giving the information might in fact tend to incriminate the person.

Obtaining evidence

87.(1) If it is reasonably necessary for the purposes of an audit under *the applied provisions*, an authorised auditor may, by written notice given to a person, require the person—

- (a) to attend before an authorised auditor, at a reasonable time and place specified in the notice, and then and there answer questions; and
- (b) to produce to an authorised auditor, at a reasonable time and place specified in the notice, documents belonging to, in the custody of, or under the control of, the person.

(2) The authorised auditor before whom the person attends may require answers to be verified or given on oath or affirmation, and either orally or in writing, and for that purpose the authorised auditor may administer an oath or affirmation.

(3) The oath to be taken, or affirmation to be made, by a person for the purposes of this section is an oath or affirmation that the answers the person will give will be true.

(4) An authorised auditor to whom a document is produced under a notice under subsection (1)—

SCHEDULE 2 (continued)

- (a) may keep the document for a reasonable period for the purposes of conducting the relevant audit; and
- (b) may take extracts from and make copies of the document.

(5) While the authorised auditor has possession of the document, the authorised auditor must allow the document to be inspected at any reasonable time by a person who would be entitled to inspect it if it were not in the authorised auditor's possession.

(6) *Not applied.*

(7) A person must not, without reasonable excuse, fail to comply with a notice under subsection (1).

Maximum penalty—40 penalty units.

(8) It is not a reasonable excuse for a person to fail to comply with a notice under subsection (1) that complying with the notice might tend to incriminate the person.

(9) Neither an answer given by a person under this section, nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—

- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
- (b) the answer might in fact tend to incriminate the person.

(10) The fact that a document was produced by a person under this section is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—

- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
- (b) producing the document might in fact tend to incriminate the person.

SCHEDULE 2 (continued)

Compensation

88.(1) A person (other than a *company GOC subsidiary*) who incurs any loss or expense—

- (a) because of the exercise or purported exercise of a power under this division; or
- (b) in complying with a requirement made of the person under this division;

may claim compensation from the State.

(2) A payment of compensation may be claimed and ordered—

- (a) in a proceeding for compensation brought in a court of competent jurisdiction for the recovery of compensation; or
- (b) during a proceeding for an offence against *the applied provisions* brought against the person by whom the claim is made.

(3) A court may order the payment of compensation for the loss or expense only if it is satisfied that it is just to do so in the circumstances of the particular case.

False or misleading information

89.(1) A person must not—

- (a) make a statement to an authorised auditor that the person knows is false or misleading in a material particular; or
- (b) omit from a statement made to an authorised auditor anything without which the statement is, to the person's knowledge, misleading in a material particular.

Maximum penalty—80 penalty units.

(2) A complaint against a person for an offence against subsection (1)(a) or (b) is sufficient if it states that the information given was false or misleading to the person's knowledge.

SCHEDULE 2 (continued)

Obstruction of authorised auditor

90. A person must not, without reasonable excuse—

- (a) obstruct, hinder or resist; or
- (b) attempt to obstruct, hinder or resist;

an authorised auditor in the exercise of a power under *the applied provisions*.

Maximum penalty—80 penalty units.

Impersonation of authorised auditor

91. A person must not pretend to be an authorised auditor.

Maximum penalty—80 penalty units.

Confidentiality

92.(1) In this section—

“person to whom this section applies” means a person who is or has been—

- (a) an authorised auditor; or
- (b) a person engaged or employed by a contract auditor.

“protected information” means information that is obtained under *the applied provisions*.

(2) A person to whom this section applies must not—

- (a) make a record of protected information; or
- (b) whether directly or indirectly, divulge or communicate protected information;

unless the record is made, or the information *is* divulged or communicated—

- (c) under or for the purposes of *the applied provisions*; or

SCHEDULE 2 (continued)

- (d) in the performance of duties, as a person to whom this section applies, under or for the purposes of *the applied provisions*.

Maximum penalty—200 penalty units or imprisonment for 1 year.

(3) Subsection (2) does not prevent the disclosure of information to—

- (a) the *Parliamentary Committee*;¹² or
- (b) the *Public Works Committee of the Legislative Assembly*; or
- (c) the Criminal Justice Commission; or
- (d) a police officer, or a person or body responsible for the investigation or prosecution of offences, if the information relates to the investigation or prosecution of an offence; or
- (e) a court for the purposes of the prosecution of a person for an offence.

Report on audit

93.(1) The auditor-general may prepare a report on any audit conducted under *the applied provisions*.

(2) An authorised auditor (other than the auditor-general) must give the auditor-general a report on every audit conducted *under the applied provisions* by the authorised auditor.

(3) A report under subsection (1) or (2) may contain observations and suggestions about anything arising out of the audit.

(4) If the auditor-general is of the opinion that observations or suggestions made under subsection (3) require attention or further consideration, the auditor-general must give them (together with any comments on them)—

- (a) *not applied*;

¹² FA and A Act, section 5—

“**parliamentary committee**” means the Public Accounts Committee of the Legislative Assembly.

SCHEDULE 2 (continued)

- (b) *not applied;*
- (c) *to the chairperson of the company GOC subsidiary concerned and the person responsible for the financial administration of the subsidiary.*

(5) If the auditor-general is of the opinion that the observations or suggestions made under subsection (3) are of significance, the auditor-general must also give them (together with any comments on them) to the *shareholding Ministers of each shareholding GOC, and each shareholding GOC, of the subsidiary concerned.*

Protection from liability

94.(1) An authorised auditor does not incur civil liability for an act or omission done or omitted to be done honestly and without negligence under or for the purposes of *the applied provisions.*

(2) A liability that would, but for subsection (1), attach to an authorised auditor attaches instead to the State.

Audit fees

95.(1) The auditor-general may charge fees for an audit conducted by the auditor-general *under the applied provisions.*

(2) The auditor-general may, with the Treasurer's approval, determine the basic rates of fees.

(3) The auditor-general must assess the fees for an audit having regard to the basic rates of fees determined under subsection (2).

(4) Unpaid fees may be recovered by the auditor-general as a debt due to the auditor-general.

Applied provisions do not limit other powers of auditor-general

96. *The applied provisions do not limit any power that the auditor-general has apart from those provisions.*

SCHEDULE 2 (continued)

Division 3—Reports to the Legislative Assembly

97. *Not applied.*

98. *Not applied.*

Annual reports on audits of *company GOC subsidiaries*

99.(1) The auditor-general must prepare a report to the Legislative Assembly on each audit conducted of a *company GOC subsidiary* by an authorised auditor.

(2) The report must—

(a) state whether or not—

(i) the audit of the *company GOC subsidiary* has been completed; and

(ii) the statements relating to the accounts of the *company GOC subsidiary* have been audited; and

(b) draw attention to any case in which the functions relating to the financial management of the *company GOC subsidiary* were not adequately and properly performed if, in the auditor-general's opinion, the matter is of sufficient significance to require inclusion in the report; and

(c) set out—

(i) the results of audits conducted, in relation to the relevant financial year, of *subsidiaries of a company GOC subsidiary* by an authorised auditor; and

(ii) if audits were not conducted in relation to particular *subsidiaries*—the reasons why they were not conducted; and

(d) deal with the action (if any) taken to remedy significant deficiencies reported in previous reports on audits of the *company GOC subsidiary*.

SCHEDULE 2 (continued)

Reports on audits requested by Parliament

100. The auditor-general must prepare a report to the Legislative Assembly on each audit conducted at the request of the Legislative Assembly.

Interim, supplementary and combined reports

101.(1) The auditor-general may prepare interim and supplementary reports to the Legislative Assembly on any matter on which the auditor-general is to report or has reported.

(2) The auditor-general may combine reports on any 2 or more audits.

Other reports

102. The auditor-general may prepare any of the following reports to the Legislative Assembly—

- (a) if the auditor-general considers it desirable to do so at any particular time for reasons of urgency—a report on any significant matter arising out of an audit *under the applied provisions*;
- (b) if the auditor-general considers it to be in the public interest to do so—a full report on, or a report on any specific matters arising out of, a particular audit *under the applied provisions*;
- (c) if the auditor-general considers it otherwise appropriate to do so at any time—a report on any matter arising out of an audit *under the applied provisions* to which attention should be drawn;
- (d) *not applied*.

Comments on proposed audit reports

103.(1) If the auditor-general proposes to include in a report to the Legislative Assembly under this division a matter that, in the auditor-general's opinion, is a matter of significance, the auditor-general

SCHEDULE 2 (continued)

must give written advice of the matter that is proposed to be included to—

- (a) *not applied;*
- (b) *not applied;*
- (c) *the chairperson of the company GOC subsidiary concerned and the person responsible for the financial administration of the subsidiary;*

and—

- (d) *not applied;*
- (e) *(words omitted) to the shareholding Ministers of each shareholding GOC, and each shareholding GOC, of the company GOC subsidiary.*

(2) The advice must include a statement to the effect that comments on the proposed matter may be made in writing given to the auditor-general—

- (a) within 21 days after the advice is received; or
- (b) within such longer period as is specified in the advice.

(3) If comments are received within the 21 days or longer period, the auditor-general must include them in the report.

Procedure for reporting certain sensitive information

104.(1) If the auditor-general considers that it would be against the public interest to disclose in a report under this division information that could—

- (a) have a serious adverse effect on the commercial interests of a *company GOC subsidiary*; or
- (b) reveal trade secrets of a *company GOC subsidiary*; or
- (c) prejudice the investigation of a contravention or possible contravention of the law; or
- (d) prejudice the fair trial of a person; or
- (e) cause damage to the relations between the Government of the State and another Government;

SCHEDULE 2 (continued)

the auditor-general must not disclose the information in the report but must instead include it in a report prepared and given to the Parliamentary Committee.

(2) This section has effect despite anything in *the applied provisions or any Act*.

Tabling of reports

105.(1) A report prepared under this division must be given to the speaker or, if there is no speaker or the speaker is unavailable, to the clerk of the Parliament.

(2) The speaker or clerk must cause a copy of the report to be laid before the Legislative Assembly on its next sitting day.

(3) For the purposes of its printing and publication, a report that is given to the speaker or the clerk under subsection (2) is taken to have been laid before the Legislative Assembly, and to have been ordered to be printed by the Legislative Assembly, when it is given to the speaker or the clerk.

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 7 May 1998. Future amendments of the Government Owned Corporations (Application of FA and A Act Provisions) Regulation 1997 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

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

4 Table of earlier reprints

TABLE OF EARLIER REPRINTS

[If a reprint number includes a roman letter, the reprint was released in unauthorised,
electronic form only.]

Reprint No.	Amendments included	Reprint date
1	to SL No. 233 of 1997	1 August 1997

5 List of legislation

Government Owned Corporations (Application of FA and A Act Provisions) Regulation 1997 SL No. 170

made by the Governor in Council on 26 June 1997
notfd gaz 26 June 1997 pp 899–900
commenced on date of notification
exp 26 June 2007 (see SIA s 54)

as amended by—

Government Owned Corporations (Golden Casket Lottery Corporatisation) Regulation 1997 SL No. 233 ss 1–2, 10 sch

notfd gaz 31 July 1997 pp 1491–2
commenced on date of notification

Government Owned Corporations (CERC and NERC Restructure) Regulation 1998 SL No. 69 ss 1, 2(3), 13 sch

notfd gaz 2 April 1998 pp 1335–6
s 13 sch commenced 4 April 1998 (see s 2(3))
remaining provisions commenced on date of notification

6 List of annotations

Definitions for pt 2 and sch 1

s 4 def “**company GOC**” sub 1997 SL No. 233 s 10 sch

Definitions for pt 3 and sch 2

s 6 def “**CERC**” sub 1998 No. 69 s 13 sch
def “**company GOC subsidiary**” amd 1998 No. 69 s 13 sch
def “**NERC**” om 1998 No. 69 s 13 sch
def “**SERC**” sub 1998 No. 69 s 13 sch