



ANNO SEXTO

ELIZABETHAE II REGINAE

A.D. 1957.

No. 8 of 1957.

An Act to amend the Audit Act, 1921-1951.

[Assented to 26th September, 1957.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

1. (1) This Act may be cited as the "Audit Act Amendment Act, 1957". Short titles.

(2) The Audit Act, 1921-1951, as amended by this Act, may be cited as the "Audit Act, 1921-1957".

(3) The Audit Act, 1921-1951, is hereinafter referred to as "the principal Act".

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act. Incorporation.

3. The following section is enacted and inserted in the principal Act after section 3 :— Enactment of new section 3a—

3a. In this Act except where inconsistent with the context or some other meaning is clearly intended— Interpretation.

"accounting officer" means a person who is charged with the duty of collecting, receiving, accounting for, or disbursing or who does actually collect, receive, account for, or disburse public moneys :

"public moneys" means all revenue, loan, trust or other moneys received or held for or on account of the Crown by—

(a) any Minister of the Crown :

(b) any officer or employee of any Department of the Government of the State.

Amendment of principal Act s. 7—
Vacating office.

4. Section 7 of the principal Act is amended by striking out in paragraph (d) the words “fourteen consecutive days or for twenty-eight days in any period of twelve months” and inserting in lieu thereof “more than fifteen working days in any financial year”.

Amendment of principal Act, s. 11—
Auditor-General's power to inspect books, etc.

5. Section 11 of the principal Act is amended by striking out the words “are required by this Act to be inspected examined or audited” and inserting in lieu thereof the words “the Auditor-General is required by this or any other Act to inspect, examine or audit,”.

Amendment of principal Act, s. 12—
Auditor-General's duty to report.

6. Subsection (1) of section 12 of the principal Act is repealed and the following subsection inserted in lieu thereof:—

(1) Whenever in the course of the Auditor-General's duties any matter relating to the collection receipt issue or expenditure of public moneys comes to his notice and he considers that action by the Government may be necessary or desirable in connection with such matter, or that in the public interest the matter should be reported to the Government, he shall make a report on it to the Treasurer with any recommendations for action which he considers necessary.

Consequential amendment of section 17 of the principal Act—

Duty of accounting officers.

7. Section 17 of the principal Act is amended so as to read as follows:—

17. Every accounting officer shall perform such duties keep such books and render such accounts as are prescribed by this Act or the regulations.

Amendment of principal Act, s. 26—

Auditor-General's duty to examine supporting vouchers and documents.

8. Section 26 of the principal Act is amended:—

- (a) by striking out the words “under competent authority and” in the fifth and sixth lines of paragraph (c);
- (b) by striking out paragraph (e);
- (c) by striking out the words “in all respects” in paragraph (g) and by inserting at the end of that paragraph the words “in so far as they relate to supporting vouchers and documents”.

9. Section 31 of the principal Act is amended—

Amendment of
principal Act,
s. 31—
Consequential
amendments.

(a) by striking out the whole of subsection (1) and the first eleven lines of subsection (2) and inserting in lieu thereof the following passage :—

(2) The Auditor-General or a person appointed by him shall whenever the Treasurer so directs, and whenever the Auditor-General deems it necessary—

(a) inspect examine and audit the books and accounts of every accounting officer ;

(b) by striking out the word “such” in the fourth line of paragraph (b) of subsection (2) and inserting in lieu thereof “public” ;

(c) by striking out the words “the Treasurer” in the last line of subsection (3) and inserting in lieu thereof the words “the Head of the Department concerned or the Treasurer or both as the Auditor-General shall deem necessary”.

10. Section 32 of the principal Act is repealed and the following section is enacted in lieu thereof :—

Re-enactment
of principal
Act, s. 32—

32. The Auditor-General may at his discretion dispense wholly or partly with the audit of the details of any accounts other than those mentioned in section 26.

Exemption
from detailed
audit.

11. Section 36 of the principal Act is repealed and the following section inserted in lieu thereof :—

Re-enactment
of principal
Act, s. 36—

36. (1) The Treasurer shall, not later than two months after the end of every financial year, prepare and transmit to the Auditor-General the following statements :—

Treasurer to
submit yearly
statements.

(a) A comparative statement of the estimated and actual receipts and payments on Consolidated Revenue Account for that financial year classified under the headings and sub-headings and in the form used in the Estimates laid before Parliament ;

(b) A comparative statement of the estimated and actual payments from the Loan Fund Account for that financial year, classified according to the purposes for which the payments were made ;

(c) A statement of the sources and disposal of the funds of Her Majesty's Government as at the end of the financial year ;

- (d) A statement of payments on Consolidated Revenue Account for the financial year classified and arranged in a form showing the net cost to Consolidated Revenue Account of each of the several functions of Government and the total net cost of all such functions and the receipts from taxation and other sources which have been applied to meet the total net costs ;
- (e) A summary of the transactions recorded in the loan fund works accounts for the financial year and the balances of such accounts at the end of that financial year ;
- (f) A statement of the balances at the end of that financial year of all the Treasurer's Deposit and Suspense Accounts ;
- (g) A statement of the balances at the end of that financial year of all the Treasurer's Trust Fund Accounts ;
- (h) A statement of "Advances" made by the Treasurer to be accounted for and outstanding at the end of that financial year ;
- (i) Any other statements which the Treasurer deems necessary for the purpose of presenting more detailed particulars in relation to any financial transactions.

(2) The Treasurer may if he deems it desirable or necessary to do so vary the form and particulars of any of the statements mentioned in paragraphs (c) to (i) inclusive of this section.

Amendment of
principal Act,
s. 37—
Consequential
amendment.

12. Section 37 of the principal Act is amended :—

- (a) by striking out the word "statement" in the second line and inserting in lieu thereof the word "statements" ;
- (b) by striking out the word "such" in the second line and inserting in lieu thereof the word "each" ; and
- (c) by striking out paragraph (f) thereof.

Amendment of
principal Act,
s. 38—
Certificate to be
attached to
report.

13. Section 38 of the principal Act is amended by striking out subparagraph 1 and inserting in lieu thereof the following :—

- I. a certificate stating whether any public moneys have been spent without authority for the full amount thereof having been granted either by Act of

Parliament or by warrant of the Governor under section 32a of the Public Finance Act, 1934-1952, and if any moneys have been so spent, particulars of such expenditure.

14. Section 39 of the principal Act is amended by striking out the words "said statement" in the seventh and eighth lines and inserting in lieu thereof the words "statements mentioned in section 36 of this Act".

Amendment of principal Act, s. 39—
Consequential amendment.

15. The following section is enacted and inserted in the principal Act after section 40 thereof:—

Enactment of s. 40a—

40a. (1) At the end of each financial year the head of each Government Department shall (except as otherwise provided) prepare such annual statements and accounts as the Treasurer from time to time directs.

Duties of Heads of Departments.

(2) Where the head of a Government Department or an authority whose accounts the Auditor-General is required by law to audit is required by any Act to prepare financial statements or accounts, such head or authority shall forward a copy of such statements and accounts to the Auditor-General who may publish any of them in his annual report to Parliament, with such comments as he deems necessary.

16. Section 41 of the principal Act is amended by striking out the word "revenue" in the last line and inserting in lieu thereof the word "moneys".

Amendment of principal Act, s. 41—
Consequential amendment.

17. The following section is enacted and inserted in the principal Act after section 41 thereof:—

Enactment of s. 41a—

41a. Wherever the Auditor-General, pursuant to any Act, audits the accounts of any corporation or authority he may require such corporation or authority to pay a reasonable charge for the audit, of such amount as the Treasurer approves. Every such charge may be recovered by the Auditor-General, on account of the general revenue of the State, by action brought in the name of "The Auditor-General of South Australia" in any court of competent jurisdiction.

Payment for outside audits.

Repeal of
ss. 42 and 43.

18. Sections 42 and 43 of the principal Act are repealed.

Enactment of
s. 45a—

19. The following section is enacted and inserted in the principal Act after section 45 thereof:—

False
declarations
and
certificates.

45a. Any person who wilfully or negligently makes any false statement in a certificate or declaration relating to public moneys shall be guilty of an offence and liable to a fine not exceeding one hundred pounds.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

HERBERT MAYO, Governor's Deputy.