

# NORTHERN TERRITORY OF AUSTRALIA

## AUDIT ACT

As in force at 20 May 2011

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# NORTHERN TERRITORY OF AUSTRALIA

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This reprint shows the Act as in force at 20 May 2011. Any amendments that commence after that date are not included.

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## AUDIT ACT

An Act to provide for the appointment, and powers and functions, of the Auditor-General and the audit of the accounts of the Territory, Agencies and Territory controlled entities, and for related purposes

### Part 1 Preliminary matters

#### 1 Short title

This Act may be cited as the *Audit Act*.

#### 2 Commencement

This Act shall come into operation on the commencement of the *Financial Management Act 1995*.

#### 3 Interpretation

(1) In this Act:

***audit*** includes the inspection, investigation, examination or review of accounts and systems.

***Auditor-General*** means the person appointed under section 4 as, or otherwise holding the office of, the Auditor-General, and includes a person appointed under section 4(6) to act as the Auditor-General.

***Auditor-General's Office*** means the Agency of that name specified in Schedule 1 to the *Public Sector Employment and Management Act*.

***authorised auditor*** means a person authorised or appointed under section 17 by the Auditor-General to perform an audit.

***by notice*** means by written notice.

***company*** means a company within the meaning of the Corporations Act 2001.

***executive officer***, in relation to a Territory controlled entity that is a company, means a director or other person who is concerned with, or takes part in, the management of the company.

***organisation*** includes a body but does not include a Territory controlled entity.

***prescribed officer***.

- (a) of an Agency – means the Accountable Officer of the Agency; or
- (b) of a Territory controlled entity that is a company – means an executive officer of the company; or
- (c) of a Territory controlled entity other than a company – means a person who is concerned with, or takes part, in the management of the entity.

***prescribed requirements*** means requirements prescribed by or under this Act or the *Financial Management Act*.

***Treasurer's Annual Financial Statement*** means the statement prepared annually by the Treasurer in accordance with section 9 of the *Financial Management Act*.

***Territory controlled entity*** means either of the following entities if the entity's receipts and expenditures are not kept as part of the Public Account:

- (a) a company that is an entity controlled, within the meaning of the Corporations Act 2001, by an Agency or otherwise by the Territory;
  - (b) an entity (other than a company or an entity established under an Act) controlled, within the meaning of the Australian Accounting Standards, by an Agency or otherwise by the Territory.
- (2) Where a word or expression used in this Act is not defined in this Act but is defined in and for the purposes of the *Financial Management Act*, then, unless the contrary intention appears, that word or expression has the same meaning in this Act as it has in the *Financial Management Act*.

*Note for subsection (2)*

*Words and expressions used in this Act and defined in the Financial Management Act include "Accountable Officer", "accounts" and "Public Account". To understand this Act, the Financial Management Act needs to be considered. For example, "Agency" and "Government Business Division" are defined in the Financial Management Act. Even though this Act does not use the expression*

*Government Business Division, a reference in this Act to an Agency may include part of an Agency including a Government Business Division. Such a context might be under section 13(3)(a).*

## **Part 2                    Auditor-General**

### **4                    Appointment of Auditor-General**

- (1) There is to be an Auditor-General for the Territory.
- (2) The Administrator may, by notice, appoint a person to be the Auditor-General for a period (not exceeding 5 years) specified in the notice.
- (3) Before the end of an appointment under subsection (2), the Administrator may, by notice, reappoint the Auditor-General to be the Auditor-General for a further period (not exceeding 5 years) specified in the notice.
- (4) The Auditor-General holds office on such terms and conditions, not inconsistent with this Act, as the Administrator determines.
- (5) The Auditor-General may resign the office:
  - (a) if appointed under section 4(2), (3) or (6) by the Administrator – by notice given to the Administrator; or
  - (b) if appointed under subsection (6) by the Minister – by notice given to the Minister.
- (6) In the case of illness, incapacity, suspension or absence of the Auditor-General, or a vacancy in the office of Auditor-General, the Administrator or, subject to subsection (7), the Minister may, on such terms and conditions as thought fit, by notice, appoint a person to act as the Auditor-General during the illness, incapacity, suspension, absence or vacancy.
- (7) An appointment under subsection (6) by the Minister must be for a period not exceeding 3 months but a person so appointed may be re-appointed to act as the Auditor-General for further periods each not exceeding 3 months.
- (8) For the period for which a person is appointed under subsection (6), the person may perform all the functions and may exercise all the powers of the Auditor-General.
- (9) The validity of anything done by a person acting as the Auditor-General in pursuance of an appointment or purported appointment under subsection (6) must not be called in question by reason of a defect or irregularity in or in relation to the appointment or on the

ground that the occasion for his or her acting had not arisen or had ceased.

## **5 Salary of Auditor-General**

The salary and any annual allowance, and such other allowances, as the Administrator determines under section 4(4) must be paid by the Territory at such rate as the Administrator so determines, and the appropriation for that purpose is hereby established or increased to the extent necessary.

## **6 Leave of absence of Auditor-General**

Subject to section 4(4), the Minister may grant leave of absence to the Auditor-General.

## **7 Retirement, suspension and removal from office of Auditor-General**

- (1) The Administrator may, with the consent of the Auditor-General, retire the Auditor-General on the ground of invalidity.
- (2) The Administrator may suspend the Auditor-General from office for misbehaviour or physical or mental incapability.
- (3) The Chief Minister must table a statement of the ground of suspension of the Auditor-General in the Legislative Assembly within 6 sitting days of the Assembly after the suspension.
- (4) Where a statement has been tabled in the Legislative Assembly under subsection (3), the Assembly may, within 6 sitting days of the Assembly, by resolution, declare that the Auditor-General ought to be restored to office and, if the Assembly so resolves, the Administrator must terminate the suspension.
- (5) If, at the expiration of the 6 sitting days of the Legislative Assembly, the Assembly has not passed a resolution under subsection (4), the Administrator must remove the Auditor-General from office.
- (6) The Auditor-General may not be removed from office except as provided by this section.
- (7) The period during which the Auditor-General is suspended from office under this section is deemed to be a period of absence on leave with salary.

## **8 Saving of rights under Public Sector Employment and Management Act**

Where a person employed in the Public Sector, within the meaning of the *Public Sector Employment and Management Act*, is appointed to be the Auditor-General, he or she, while holding that office, retains all rights and privileges accrued or accruing to him or her under the *Public Sector Employment and Management Act* as if the service as the Auditor-General were a continuation of service as an employee in the Public Sector, and those rights and privileges continue to accrue during his or her tenure of office as the Auditor-General as if he or she had remained an employee in the Public Sector.

## **9 Auditor-General not to be member of certain bodies etc.**

- (1) A person must not be appointed to be the Auditor-General if the person is:
  - (a) a member of the Legislative Assembly, the Parliament or the Executive Council of the Commonwealth, or the Parliament of a State or another Territory; or
  - (b) a prescribed officer of a Territory controlled entity.
- (2) The appointment of the Auditor-General ceases if he or she becomes a person mentioned in subsection (1)(a) or (b).

## **10 Misbehaviour of Auditor-General**

The Auditor-General is guilty of misbehaviour if he or she:

- (a) directly or indirectly engages in paid employment outside the duties of his or her office or any other office to which he or she is appointed by virtue of his or her office as the Auditor-General, or in any trade or business, except:
  - (i) in the case of a person appointed under section 4(6) to act as the Auditor-General – as a partner in a firm of accountants at least one of the partners of which is a registered company auditor under the Corporations Act 2001; or
  - (ii) in any case – as a member of a body corporate; or
- (b) becomes bankrupt, applies to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounds with his or her creditors or makes an assignment of his or her remuneration for their benefit; or

- (c) except on leave granted by the Minister or under section 4(4), absents himself or herself from duty for 14 consecutive days or for 28 days in any period of 12 months.

## **11 Auditor-General to make declaration**

Before a person first commences to perform the functions or exercise the powers vested in the Auditor-General by this Act, he or she must make and subscribe before the Administrator a declaration in the form contained in the Schedule.

## **12 Protection from liability**

No action or proceeding, civil or criminal, lies against the Auditor-General for or in respect of an act or thing done or omitted to be done in good faith by the Auditor-General in his or her capacity as Auditor-General.

## **12A Independence**

- (1) In performing or exercising the Auditor-General's functions or powers, the Auditor-General:
  - (a) is not subject to the direction of any person; and
  - (b) must act independently, impartially and in the public interest.
- (2) Without limiting subsection (1), the Auditor-General is not subject to direction in relation to any of the following:
  - (a) the type of audit to be performed;
  - (b) how an audit is to be performed;
  - (c) whether a report on an audit is to be made;
  - (d) what is to be included, or not included, in a report;
  - (e) the priority of matters to be considered.
- (3) This section is subject to:
  - (a) a direction to carry out an audit under section 14 or 15(1A); or
  - (b) a request to carry out an audit, or an arrangement for carrying out an audit, under section 28.



## **Part 3                      Audits**

### **13                      Duties of Auditor-General**

- (1) Subject to this Act, the Auditor-General must audit the Public Account and other accounts (including the accounts of a Territory controlled entity) in such manner as he or she thinks fit having regard to the character and effectiveness of the internal control and recognised professional standards and practices.
- (2) An audit under subsection (1) must be at times the Auditor-General thinks fit, but not less than once in each year unless the Auditor-General dispenses with an audit under subsection (3).
- (3) The Auditor-General:
  - (a) may dispense with the audit of the accounts of an Agency or Territory controlled entity for a particular year; and
  - (b) if there is a dispensation – must report that fact, and give a statement of the reason for the dispensation, in a report under section 24.
- (5) This Act does not prevent the conferral of other functions and powers on the Auditor-General by another Act.

### **14                      Special audits**

- (1) The Minister may, either generally or in relation to a specific aspect, by notice, direct the Auditor-General to carry out an audit which the Auditor-General has power under this Act to carry out, in relation to an Agency specified in the notice, within the time specified in the notice or within such further time as is reasonably necessary to enable the audit to be completed, and the Auditor-General must carry out the audit accordingly.
- (2) As soon as practicable after carrying out an audit as required under subsection (1), the Auditor-General must furnish to the Minister a report on the audit.
- (3) The Minister must, within 6 sitting days of the Legislative Assembly after receiving a report furnished to him or her under subsection (2), table a copy of the report in the Legislative Assembly.

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**15      Audit of performance management systems**

- (1) The Auditor-General may conduct an audit of performance management systems of any Agency or other organisation in respect of the accounts of which the Auditor-General is required or permitted by a law of the Territory to conduct an audit.
- (1A) Despite subsection (1), the Auditor-General must conduct an audit of the performance management systems of an organisation to the extent necessary to investigate the use of public moneys paid by an Agency to the organisation if the Minister:
  - (a) believes the payment is made for delivering projects, or undertaking significant service provision activities, that could be delivered or undertaken by the Agency; and
  - (b) directs the Auditor-General to audit the performance management systems of the organisation to investigate the use of the public moneys.
- (2) An audit under this section may be conducted as a separate audit or as part of another audit (including an audit of another Agency or organisation under this section).
- (3) The object of an audit conducted under this section includes determining whether the performance management systems of the Agency or organisation in respect of which the audit is being conducted enable the Agency or organisation to assess whether its objectives are being achieved economically, efficiently and effectively.
- (4) In conducting an audit under this section, the Auditor-General must have regard to the prescribed requirements, if any, relating to the establishment and maintenance of performance management systems that apply to the Agency or organisation.
- (5) In conducting an audit under this section, the Auditor-General may not question the merits of policy objectives of the Government including:
  - (a) a policy objective of the Government contained in a record of a policy decision of Cabinet; and
  - (b) a policy direction of a Minister; and
  - (c) a policy statement in a budget paper or any other document evidencing a policy decision of Cabinet or a Minister.

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**16 Auditor-General's reports**

- (1) The Auditor-General may prepare a report on any audit performed by him or her or an authorised auditor.
- (2) If the audit is an audit of an Agency, the Auditor-General:
  - (a) must give the report to the Accountable Officer; and
  - (b) may give a copy of the report to the appropriate Minister, the Treasurer or both of them.
- (3) If the audit is an audit of a Territory controlled entity, the Auditor-General:
  - (a) must give the report to the Accountable Officer of the Agency that, under the Administrative Arrangement Order, is allotted the general and financial responsibility for the principal area of government relevant to the Territory controlled entity; and
  - (b) must give a copy of the report to a prescribed officer of the Territory controlled entity; and
  - (c) may give a copy of the report to either or both of the following:
    - (i) the Minister who, under the Administrative Arrangement Order, is responsible for the Agency mentioned in paragraph (a);
    - (ii) the Treasurer.
- (4) If the audit is an audit of an organisation, the Auditor-General:
  - (a) must give the report to the Accountable Officer of the Agency that, under the Administrative Arrangement Order, is allotted the general and financial responsibility for the principal area of government relevant to the organisation (if any); and
  - (b) must give a copy of the report to a person whom the Auditor-General considers is concerned with, or takes part in, the management of the organisation; and
  - (c) may give a copy of the report to either or both of the following:
    - (i) the Minister who, under the Administrative Arrangement Order, is responsible for the Agency mentioned in paragraph (a);
    - (ii) the Treasurer.

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- (5) An Accountable Officer given a report or copy of a report under this section must pay due attention to comments made by the Auditor-General in the report.

**17 Authorised auditors**

The Auditor-General may, in writing, appoint a person to be an authorised auditor.

**18 Duties of authorised auditor**

The Auditor-General may, in writing, direct an authorised auditor to perform an audit required by this Act or another law of the Territory to be performed by the Auditor-General and to report on the audit to him or her, and an authorised auditor to whom such a direction is given must comply with the direction.

**19 Access to accounts to be afforded for audit purposes**

- (1) Without limiting the powers conferred by this Act, the Auditor-General or an authorised auditor must, at all reasonable times, have full and free access to all accounts and records required by the prescribed requirements to be kept and to money of the Territory or public property that is in the possession of any person and may make copies of or extracts from those accounts and records.
- (2) A person who has in the person's possession any accounts referred to in subsection (1), money of the Territory or public property must, at all reasonable times, on request by the Auditor-General or an authorised auditor, produce to the Auditor-General or the authorised auditor, as the case may be, such accounts, records, moneys or property as are specified in the request.

**20 Production of books, accounts etc.**

The Auditor-General may, by notice, require a person named in the notice to appear personally before the Auditor-General at a time and place named in the notice and produce to him or her such accounts, books, documents or writings in the possession or under the control of that person as appear to the Auditor-General to be necessary for the purposes of an audit authorised or required by this Act or any other law of the Territory to be made by the Auditor-General.

**21 Information and explanations to be afforded**

- (1) The Auditor-General or an authorised auditor may require the prescribed officer of, or a person employed in, an Agency or Territory controlled entity to furnish to him or her such information,

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advice or explanation as the Auditor-General or authorised auditor thinks necessary in relation to an audit, and a person so required must furnish the information, advice or explanation required to be furnished.

- (2) The Auditor-General or an authorised auditor may, at any time, cause a search to be made of and extracts taken from an account, document or record in the custody of an Agency or Territory controlled entity, without the payment of a fee for such search.

## **22 ADI officers to give access to accounts**

The Auditor-General or an authorised auditor may require the manager or other officer of an ADI in which money of the Territory has been deposited:

- (a) to permit the Auditor-General or auditor to make copies of or extracts from any of the ADI's accounts relating to the money in the custody of the ADI, including any account or record relating to an entry in the accounts of the ADI; and
- (b) to provide to the Auditor-General or auditor certificates or other information that the Auditor-General or auditor requires.

## **23 Secrecy**

- (1) The operation of sections 19, 20, 21 and 22 is not limited by any provision (including a provision relating to secrecy) contained in any other law of the Territory (whether made before or after the commencement of this Act) except to the extent to which such other law expressly excludes the operation of this section.
- (2) Notwithstanding anything contained in any other law of the Territory, and notwithstanding the making of an oath or declaration of secrecy, a person is not guilty of an offence nor does any civil action lie against the person by reason of anything done by the person for the purposes of section 19, 20, 21 or 22.
- (3) The Auditor-General and every authorised auditor must preserve secrecy with respect to all matters and things coming to their knowledge in the performance of their functions or the exercise of their powers under this Act and must not, except in the course of their duty, communicate to a person any such matter or thing.

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## Part 4 Auditor-General's reports

### 24 Reports to Legislative Assembly and supplementary reports

- (1) The Auditor-General must, not less than once in each year, prepare and submit a report to the Legislative Assembly on those matters arising from the performance of his or her functions or the exercise of his or her powers that, in the Auditor-General's opinion, should be reported to the Assembly.
- (2) In subsection (1), *report* includes a report or reports, supplementary to a primary report, prepared and signed as soon as practicable after the preparation and submission of the primary report.
- (3) The Auditor-General may at any time make a special report to the Legislative Assembly on any matter or thing arising out of an audit to which, in his or her opinion, attention should be drawn.
- (4) The Auditor-General must not make a report under this section unless:
  - (a) the Auditor-General has:
    - (i) not later than 10 working days before the report is made, given a copy of the report, or a summary of findings and proposed recommendations, to:
      - (A) if the report relates to an Agency or Territory controlled entity – the prescribed officer of the Agency or Territory controlled entity; or
      - (B) if the report relates to an organisation – a person (the *manager*) whom the Auditor-General considers is concerned with, or takes part in, the management of the organisation; and
    - (ii) in writing, asked the prescribed officer or the manager for submissions or comments before a specified date, being not earlier than 7 days after the copy of the report is given to the prescribed officer or the manager; and
  - (b) the Auditor-General has included in the report all submissions or comments received before the report is made from the prescribed officer or the manager or a summary, in an agreed form, of such submissions or comments.

**25      Audit of Treasurer's Annual Financial Statement**

The Auditor-General must, not later than 2 months after receiving the Treasurer's Annual Financial Statement, audit the Statement and prepare and sign a report to the Treasurer on the audit.

**Part 5              Strategic review and audit of accounts of  
Auditor-General's Office****26      Strategic review of Auditor-General's Office**

- (1) Strategic reviews of the Auditor-General's Office must be conducted under this section.
- (2) A review under this section must be conducted not less than once every 3 years.
- (3) A review under this section must be undertaken by an appropriately qualified person appointed by the Administrator.
- (4) The terms of reference for a review under this section must be determined by the Administrator.
- (5) Before a person is appointed under this section to undertake a review, the Minister must consult with the Public Accounts Committee of the Legislative Assembly and the Auditor-General about:
  - (a) the appointment; and
  - (b) the terms of reference for the review.
- (6) The remuneration and other terms and conditions of appointment of a person appointed under this section to undertake a review must be as determined by the Administrator.
- (7) For the purposes of conducting the review:
  - (a) the person has all the powers that an authorised auditor has under this Act; and
  - (b) this Act applies to and in relation to the person and the review as if the person were an authorised auditor conducting an audit, and the review were an audit, under this Act.
- (8) Subject to subsection (9), on completing a review under this section, the person must give a report on the review to the Minister and the Auditor-General.

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- (9) Section 24 applies to a report under subsection (8) as if the person were the Auditor-General and the Auditor-General's Office were the agency to which the report relates and the matter was the subject of a report under that section.
  - (10) The Minister must table a copy of a report under subsection (8) in the Legislative Assembly within 6 sitting days of the Assembly after it is received by the Minister.

**27      Audit of accounts of Auditor-General's Office, other Agency, Territory controlled entity or other organisation**

- (1) The Administrator may, from time to time, appoint an auditor, who is registered under the Corporations Act 2001:
  - (a) to audit the accounts of the Auditor-General's Office; or
  - (b) to audit the accounts of an Agency, Territory controlled entity or other organisation in respect of which the Auditor-General has declared he or she has a conflict of interest.
- (2) Every audit under subsection (1) must be performed not less than once in a year.
- (3) An auditor appointed under subsection (1), in conducting an audit and preparing a report under this section, has the same powers and is subject to the same requirements as the Auditor-General when conducting an audit and preparing a report under this Act.
- (4) Subject to subsection (5), on completing an audit under this section, the auditor must give a report of the audit to the Minister and the Auditor-General.
- (5) Where an auditor is appointed under subsection (1) to audit the accounts of the Auditor-General's Office, section 24 applies to a report under subsection (4) as if the auditor were the Auditor-General and the Auditor-General's Office were the Agency to which the report relates.
- (6) The Minister must table a copy of a report referred to in subsection (4) in the Legislative Assembly within 6 sitting days of the Assembly after it is received by the Minister.

**28      Extension of function to audit accounts of organisation**

- (1) The functions of the Auditor-General under this Act extend to the carrying out, at his or her discretion, of an audit of the accounts of an organisation in which the Territory, an Agency or a Territory controlled entity has an interest:



- (a) where a Minister requests the Auditor-General to carry out the audit and arranges with the organisation for its accounts to be made available for the purpose; or
  - (b) in accordance with an arrangement made under subsection (2).
- (2) The Auditor-General may, at the request of a Minister, make an arrangement with an organisation, not being an Agency, in which the Territory or an Agency has an interest for the carrying out by the Auditor-General of the audit of the accounts of the organisation and may, with the consent of the Minister, vary or revoke such an arrangement.
- (3) An arrangement under subsection (2) may include provision for the payment of a fee by the organisation to the Territory in respect of the carrying out of the audit.

## **Part 6                    General matters**

### **29                    Offences**

A person who contravenes a provision of this Act that applies to the person is guilty of an offence.

Penalty:        \$1,000.

### **29A                  Regulations**

The Administrator may make regulations under this Act.

## **Part 7                    Transitional matters for Audit Amendment Act 2011**

### **30                    Auditor-General may be reappointed for further period**

- (1) This section applies to the person who, immediately before the commencement of this section, held office as the Auditor-General.
- (2) Subject to subsection (3), the person's appointment as Auditor-General is not affected by the amendment of section 4 by the *Audit Amendment Act 2011*.

- (3) If the person held office as the Auditor-General because of an appointment under section 4(2) as in force immediately before commencement, the person is eligible for a single reappointment as the Auditor-General under section 4(3) for a further period not exceeding 3 years.

## Schedule

section 11

I, \_\_\_\_\_, do solemnly and sincerely  
promise and declare that according to the best of my skill and ability I will  
faithfully, impartially and truly execute the office and perform the duties of  
Auditor-General according to law.

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## ENDNOTES

### 1 KEY

Key to abbreviations

amd = amended	od = order
app = appendix	om = omitted
bl = by-law	pt = Part
ch = Chapter	r = regulation/rule
cl = clause	rem = remainder
div = Division	renum = renumbered
exp = expires/expired	rep = repealed
f = forms	s = section
<i>Gaz</i> = <i>Gazette</i>	sch = Schedule
hdg = heading	sdiv = Subdivision
ins = inserted	SL = Subordinate Legislation
lt = long title	sub = substituted
nc = not commenced	

### 2 LIST OF LEGISLATION

#### ***Audit Act 1995 (Act No. 2, 1995)***

Assent date	21 March 1995
Commenced	1 April 1995 (s 2, s 2 <i>Financial Management Act 1995</i> (Act No. 4, 1995) and <i>Gaz</i> S13, 31 March 1995)

#### ***Financial Institutions (Miscellaneous Amendments) Act 1997 (Act No. 23, 1997)***

Assent date	2 June 1997
Commenced	2 June 1997

#### ***Corporations Reform (Consequential Amendments NT) Act 2001 (Act No. 17, 2001)***

Assent date	29 June 2001
Commenced	15 July 2001 (s 2, s 2 <i>Corporations Act 2001</i> (Cth Act No. 50, 2001) and Cth <i>Gaz</i> S285, 13 July 2001)

#### ***Statute Law Revision (Financial Provisions) Act 2002 (Act No. 38, 2002)***

Assent date	13 September 2002
Commenced	30 October 2002 ( <i>Gaz</i> G43, 30 October 2002, p 3)

#### ***Financial Management Amendment Act 2009 (Act No. 15, 2009)***

Assent date	18 June 2009
Commenced	18 June 2009

#### ***Public Information Act 2010 (Act No. 11, 2010)***

Assent date	20 May 2010
Commenced	1 August 2010 ( <i>Gaz</i> G29, 21 July 2010, p 8)

#### ***Audit Amendment Act 2011 (Act No. 15, 2011)***

Assent date	20 May 2011
Commenced	20 May 2011

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### 3 LIST OF AMENDMENTS

lt	amd No. 15, 2011, s 3
pt 1 hdg	amd No. 15, 2011, s 17
s 3	amd No. 15, 2011, s 4
s 4	amd No. 15, 2011, s 5
s 5	amd No. 15, 2009, s 16; No. 15, 2011, s 17
ss 7 – 8	amd No. 15, 2011, s 17
s 9	sub No. 15, 2011, s 6
s 10	amd No. 17, 2001, s 21; No. 15, 2011, s 17
ss 11 – 12	amd No. 15, 2011, s 17
s 12A	ins No. 15, 2011, s 7
s 13	amd No. 11, 2010, s 13; No. 15, 2011, s 8
s 14	amd No. 15, 2011, s 17
s 15	amd No. 15, 2011, s 9
s 16	amd No. 15, 2011, s 10
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s 21	amd No. 15, 2011, s 11
s 22	amd No. 23, 1997, s 6 sub No. 38, 2002, s 3
s 23	amd No. 15, 2011, s 17
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s 27	amd No. 17, 2001, s 21; No. 15, 2011, s 13
s 28	amd No. 15, 2011, s 14
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