

House of Assembly—No 39

As laid on the table and read a first time, 22 July 2010

South Australia

**Local Government (Auditor-General) Amendment
Bill 2010**

A BILL FOR

An Act to amend the *Local Government Act 1999*.

Contents

Part 1—Preliminary

- 1 Short title
- 2 Commencement
- 3 Amendment provisions

Part 2—Amendment of *Local Government Act 1999*

- 4 Substitution of sections 128 to 130
128 Auditor-General to audit accounts
 - 5 Amendment of Schedule 2—Provisions applicable to subsidiaries
-

The Parliament of South Australia enacts as follows:

Part 1—Preliminary

1—Short title

This Act may be cited as the *Local Government (Auditor-General) Amendment Act 2010*.

5 2—Commencement

This Act will come into operation on 1 July 2011.

3—Amendment provisions

In this Act, a provision under a heading referring to the amendment of a specified Act amends the Act so specified.

10 Part 2—Amendment of *Local Government Act 1999*

4—Substitution of sections 128 to 130

Sections 128 to 130 (inclusive)—delete the sections and substitute:

128—Auditor-General to audit accounts

- 15 (1) For the purposes of this Act, the auditor of each council, and any subsidiary of the council, will be the Auditor-General.
- (2) The Auditor-General may at any time, and must at least once in every year, audit the accounts of—
 - (a) each council; and
 - (b) each subsidiary of a council,

20 (and such an audit will be taken, for the purposes of the *Public Finance and Audit Act 1987*, to be an audit under that Act).
- (3) When conducting an audit under this section, the Auditor-General may examine the efficiency and economy with which a council, or a subsidiary of a council, uses its resources.

- 5
- (4) The Auditor-General must prepare a report of any audit conducted under this section and deliver a copy of the report to the council and the Minister.
- (5) The chief executive officer must provide a copy of the report provided under subsection (4) to—
- (a) the council's audit committee (if applicable); and
 - (b) each member of the council.
- 10
- (6) Despite a provision of the *Parliamentary Committees Act 1991*, it is a function of the Economic and Finance Committee of the Parliament to inquire into, consider and report on any matter concerning an audit conducted under this section.

5—Amendment of Schedule 2—Provisions applicable to subsidiaries

- (1) Schedule 2, clause 13(1)—delete subclause (1)
- (2) Schedule 2, clause 30(1)—delete subclause (1)