

House of Assembly—No 35

As received from the Legislative Council and read a first time, 24 July 2018

South Australia

**Public Finance and Audit (Miscellaneous)
Amendment Bill 2018**

A BILL FOR

An Act to amend the *Public Finance and Audit Act 1987*.

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The Parliament of South Australia enacts as follows:

Part 1—Preliminary

1—Short title

- 5 This Act may be cited as the *Public Finance and Audit (Miscellaneous) Amendment Act 2018*.

2—Commencement

This Act will come into operation on a day to be fixed by proclamation.

3—Amendment provisions

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

Part 2—Amendment of *Public Finance and Audit Act 1987*

4—Amendment of long title

Long title—delete "and economy" and substitute:
, economy and effectiveness

5—Amendment of section 8—Special deposit accounts

- (1) Section 8(1)—delete "may establish" and substitute:

, or a person to whom the Treasurer has delegated the Treasurer's powers under this subsection, may establish and maintain

- 5 (2) Section 8(7)—after "Treasurer" insert:

, or a person to whom the Treasurer has delegated the Treasurer's powers under this subsection,

- (3) Section 8(9), definition of *approved purpose*—delete "by the Treasurer"

6—Amendment of section 9—Imprest accounts

- 10 Section 9(1)—after "Treasurer" insert:

, or a person to whom the Treasurer has delegated the Treasurer's powers under this subsection,

7—Amendment of section 21—Deposits

Section 21(2)—delete "maintained by the Treasurer" and substitute:

- 15 established and maintained by the Treasurer, or by a person to whom the power to establish and maintain accounts has been delegated by the Treasurer,

8—Amendment of section 31—Audit of public accounts etc

Section 31(2)—delete "and economy" and substitute:

- 20 , economy and effectiveness

9—Amendment of section 32—Examination of publicly funded bodies and projects and local government indemnity schemes

- (1) Section 32(1)(a)—delete "and economy" and substitute:

, economy and effectiveness

- 25 (2) Section 32(1)(b) and (c)—delete "and cost-effectiveness" wherever occurring and substitute in each case:

, economy and effectiveness

10—Amendment of section 33—Audit of other accounts

- (1) Section 33(2)—delete "and economy" and substitute:

- 30 , economy and effectiveness

- (2) Section 33(4)—delete "and economy" and substitute:

, economy and effectiveness

- (3) Section 33(6)—delete "and economy" and substitute:

, economy and effectiveness

- 35 (4) Section 33(7)—delete "and economy" and substitute:

, economy and effectiveness

11—Amendment of section 36—Auditor-General's annual report

(1) Section 36(2)—delete subsection (2) and substitute:

(1a) The Auditor-General may annex documents to the annual report (including, without limitation, the financial statements of any public authorities and the financial statements of the administrative unit established to assist the Auditor-General).

(2) The Auditor-General must, not later than the prescribed date, deliver copies of the annual report to the President of the Legislative Council and the Speaker of the House of Assembly.

(2) Section 36(3)—delete "a supplementary report (and annex documents to it) relating to a matter required to be dealt with in an annual report and deliver the" and substitute:

other reports (and annex documents to them) relating to matters required to be dealt with in an annual report and deliver each such

(3) Section 36—after subsection (3) insert:

(4) A document may be annexed to a report under this section either by including a copy of the document in an annexure or by including in an annexure a reference to a website on which the document has been, or will be, published by the Auditor-General.

(5) If the President of the Legislative Council or the Speaker of the House of Assembly is absent at the time the Auditor-General delivers to the Parliament a report under this section, the Clerk of the relevant House will receive the report on behalf of the President or the Speaker (as the case may be) and the report will then be taken to have been delivered to the President or the Speaker.

12—Amendment of section 37—Recommendations by Auditor-General

Section 37(1)—delete "and economy" and substitute:

, economy and effectiveness

13—Amendment of section 38—Reports and other documents to be tabled before Parliament and published

(1) Section 38—delete "receiving a report and other documents from the Auditor-General" and substitute:

a report and other documents have been delivered (or are taken to have been delivered) to the President or the Speaker by the Auditor-General

(2) Section 38—after its present contents as amended by this section (now to be designated as subsection (1)) insert:

(2) Subject to subsection (3), the Auditor-General may, after a report has been delivered (or is taken to have been delivered) to the President of the Legislative Council and the Speaker of the House of Assembly under this Part, publish the report and any documents annexed to the report on a website determined by the Auditor-General or in such other manner as the Auditor-General thinks fit.

5 (3) If the day immediately following the day on which the report is delivered (or is taken to have been delivered) is a sitting day for either House of the Parliament, the Auditor-General must not publish the report and other documents in accordance with subsection (2) until the report has been laid before a House of the Parliament.

10 (4) The Auditor-General must ensure that any of the following documents that are not annexed to the annual report of the Auditor-General are published (on a website determined by the Auditor-General or in such other manner as the Auditor-General thinks fit) as soon as reasonably practicable after the annual report has been laid before a House of the Parliament:

- (a) the audited financial statements of public authorities;
- (b) the financial statements of the administrative unit established to assist the Auditor-General.

15 **14—Insertion of section 42**

After section 41A insert:

42—Delegations

A delegation to a person by the Treasurer under this Act—

- 20
- (a) may be to a specified person or to a person occupying or acting in a specified position; and
 - (b) must be in writing; and
 - (c) may be absolute or conditional; and
 - (d) does not derogate from the power of the Treasurer to act in a matter; and
 - 25 (e) is revocable at will by the Treasurer.