



ANNO TRICESIMO PRIMO

# ELIZABETHAE II REGINAE

A.D. 1982

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## No. 20 of 1982

An Act to amend the Audit Act, 1921-1981.

[Assented to 18 March 1982]

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, 1982". Short titles.  
 (2) The Audit Act, 1921-1981, is in this Act referred to as "the principal Act".  
 (3) The principal Act, as amended by this Act, may be cited as the "Audit Act, 1921-1982".
2. (1) This Act shall come into operation on a day to be fixed by proclamation. Commencement.  
 (2) The Governor may, in a proclamation made for the purposes of subsection (1), suspend the operation of any specified provisions of this Act until a subsequent day fixed in the proclamation, or a day to be fixed by subsequent proclamation.
3. The long title to the principal Act is amended by inserting at the end the passage " , to provide for investigations into the efficiency of certain public authorities and for other purposes". Amendment of long title.
4. Section 3a of the principal Act is amended by inserting after the definition of "accounting officer" the following definition: Amendment of s. 3a— Interpretation.  
 "authorized officer" means a person appointed by the Auditor-General to carry out an inspection, investigation, examination or audit:.
5. Section 11 of the principal Act is repealed and the following section is substituted: Repeal of s. 11 and substitution of new section.  
 11. The Auditor-General may, by instrument in writing, appoint any person to carry out an inspection, investigation, examination or audit— Appointment of authorized officers.  
 (a) that the Auditor-General is authorized by this Act, or any other Act, to conduct;  
 or

(b) that is necessary for, or incidental to, an inspection, investigation, examination or audit that the Auditor-General is authorized by this Act, or any other Act, to conduct.

Amendment of s. 27—  
Auditor-General to address queries, etc., to Treasurer.

6. Section 27 of the principal Act is amended by striking out from subsection (2) the passage “or any person appointed by him” and substituting the passage “or by an authorized officer”.

Amendment of s. 31—  
Inspection and audit of books and accounts.

7. Section 31 of the principal Act is amended by striking out from subsection (2) the passage “or a person appointed by him” and substituting the passage “or an authorized officer”.

Insertion of heading and new s. 41b.

8. The following heading and section are inserted after section 41a of the principal Act:

*Investigations into the Efficiency of Public Authorities*

Efficiency investigations.

41b. (1) The following are organizations to which this section applies—

(a) a department, instrumentality or agency of the Government or the Crown;

or

(b) a body the accounts of which the Auditor-General is authorized or required by law to audit.

(2) The Auditor-General shall, at the direction of the Treasurer, and may, of his own motion, conduct an investigation in relation to an organization to which this section applies for the purpose of forming an opinion as to whether—

(a) the operations of the organization are conducted in an economical and efficient manner;

and

(b) adequate procedures exist enabling the organization itself to assess the economy and efficiency of its operations.

(3) After an investigation has been made under this section the Auditor-General shall prepare a report—

(a) stating the conclusions at which he has arrived in consequence of the investigation and the reasons for those conclusions;

and

(b) including such information and recommendations as he thinks fit.

(4) The Auditor-General—

(a) shall submit the report to the organization concerned and shall give it a reasonable opportunity to comment on the report;

- (b) shall consider any comments made by the organization;  
and
  - (c) may amend the report as a result of those comments.
- (5) The Auditor-General shall then deliver copies of the report to—
- (a) the Treasurer;
  - (b) the President of the Legislative Council (who shall lay the report before the Legislative Council);
  - (c) the Speaker of the House of Assembly (who shall lay the report before the House of Assembly);
  - (d) the organization concerned;
- and
- (e) where the report relates to a department of the Government—  
the Public Service Board.
- (6) For the purposes of an investigation under this section the Auditor-General or an authorized officer may—
- (a) at any reasonable time, enter any premises or place at which operations of the organization are carried on;
  - (b) inspect any records or documents relevant to the operations of the organization;
  - (c) require any member or officer of the organization to produce records or documents relevant to its operations;
  - (d) require any member or officer of the organization to answer questions relevant to its operations.
- (7) Subject to subsection (8), a person who—
- (a) fails to comply with a requirement of subsection (6);
  - (b) fails to answer truthfully a question put to him by the Auditor-General or an authorized officer under that subsection;
- or
- (c) hinders or obstructs the Auditor-General or an authorized officer in the exercise of his powers under that subsection,
- is guilty of an offence.

Penalty: One thousand dollars.

(8) A person may decline to answer a question put to him under this section by the Auditor-General or an authorized officer if the answer to the question would tend to incriminate him of an offence.

(9) In this section—

“operations” includes any part or aspect of the operations of an organization.

9. Section 44 of the principal Act is amended—

(a) by striking out the passage “Any person” and substituting the passage “Subject to subsection (2), any person”;

Amendment of  
s. 44—  
Person failing  
to attend  
Auditor-  
General  
or to give  
evidence.

(b) by striking out the passage "two hundred dollars" and substituting the passage "one thousand dollars";

and

(c) by inserting after its present contents as amended by this section (now to be designated as subsection (1)) the following subsection:

(2) A person may decline to answer a question put to him by the Auditor-General if the answer to the question would tend to incriminate him of an offence.

Amendment of  
s. 45a—  
False  
declarations  
and  
certificates.

10. Section 45a of the principal Act is amended by striking out the passage "two hundred dollars" and substituting the passage "one thousand dollars".

Amendment of  
s. 46—  
Offences  
generally.

11. Section 46 of the principal Act is amended by striking out the passage "one hundred dollars" and substituting the passage "one thousand dollars".

Amendment of  
s. 47—  
Regulations.

12. Section 47 of the principal Act is amended by striking out from subsection (2) the passage "twenty dollars" and substituting the passage "two hundred dollars".

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

K. D. SEAMAN, Governor