

Passed by both Houses



New South Wales

Government Sector Audit Amendment (Performance Audit Reports) Bill 2025

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I certify that this PUBLIC BILL, which originated in the LEGISLATIVE COUNCIL, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

Legislative Council
2025

Clerk of the Parliaments



New South Wales

Government Sector Audit Amendment (Performance Audit Reports) Bill 2025

Act No , 2025

An Act to amend the *Government Sector Audit Act 1983* to provide for the tabling of reports about performance audits in each House of Parliament.

The Legislature of New South Wales enacts—

1 Name of Act

This Act is the *Government Sector Audit Amendment (Performance Audit Reports) Act 2025*.

2 Commencement

This Act commences on the date of assent to this Act.

Schedule 1 Amendment of Government Sector Audit Act 1983 No 152

[1] Section 38EC Tabling etc of reports under section 38EB

Omit section 38EC(1). Insert instead—

- (1) The Auditor-General must, as soon as practicable after making a report under section 38EB—
 - (a) present the report to each House of Parliament, if that House is sitting, or
 - (b) if the Auditor-General does not consider it in the public interest for the report to be made public as soon as practicable after making the report—
 - (i) present the report to each House of Parliament, if that House is sitting, on a confidential basis which precludes the report being published by order or under authority of the House until appropriate under subparagraph (iii), and
 - (ii) present a notice to each House of Parliament that states the Auditor-General's intention to present the report for publication by order or under authority of the House—
 - (A) by a date, not more than 6 months after the making of the report, specified in the notice, or
 - (B) after the occurrence of a particular event, not more than 6 months after the making of the report, specified in the notice, and
 - (iii) present the report to each House of Parliament, if that House is sitting, for publication by order or under authority of the House—
 - (A) no later than the date specified in the notice, or
 - (B) as soon as practicable after the occurrence of the particular event specified in the notice.

[2] Section 38EC(2)

Insert “or notice” after “report” wherever occurring.

[3] Section 38EC(2)

Insert “, subject to subsection (2A)” after “section 63C”.

[4] Section 38EC(2A)

Insert after section 38EC(2)—

- (2A) If a report is presented to each House of Parliament, or to the Clerk of each House, on a confidential basis under subsection (1) or (2), the report—
 - (a) must not be published by order or under authority of the House or otherwise published until the report is presented under subsection (1)(b)(iii), and
 - (b) may be inspected only by members of each House of Parliament but members must not take copies of, or extracts from, the report, and
 - (c) must not be referred to by members of the House publicly, including in a House of Parliament, in a way that would reveal the content of the report.

[5] Section 38EC(3)

Omit “the report”. Insert instead “a report under this section”.