



New South Wales

# Government Sector Audit Amendment (Performance Audit Reports) Bill 2025

## Contents

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		Page
	1 Name of Act	2
	2 Commencement	2
<b>Schedule 1</b>	<b>Amendment of Government Sector Audit Act 1983 No 152</b>	<b>3</b>

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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

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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.

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**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”.