



New South Wales

Government Sector Audit Amendment (Performance Audit Reports) Bill 2025

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The object of this Bill is to amend the *Government Sector Audit Act 1983* to provide that the Auditor-General must, as soon as practicable after making a report on the Auditor-General's performance audit of a government sector finance agency or another auditable entity—

- (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 to present the report to each House of Parliament as soon as practicable after making the report—
 - (i) present a notice stating the Auditor-General's intention to present the report by a specified date or after the occurrence of a specified particular event, and
 - (ii) present the report by the specified date or after the occurrence of the specified particular event.

Outline of provisions

Clause 1 sets out the name, also called the short title, of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on the date of assent to the proposed Act.

Schedule 1 Amendment of Government Sector Audit Act 1983 No 152

Schedule 1[1] gives effect to the object set out in the overview. **Schedule 1[2] and [3]** make consequential amendments.