

FIRST PRINT

**ANNUAL REPORTS LEGISLATION (AMENDMENT)  
BILL 1991**

NEW SOUTH WALES



**EXPLANATORY NOTE**

(This Explanatory Note relates to this Bill as introduced into Parliament)

This Bill is cognate with the Public Finance and Audit (Auditor-General) Amendment Bill 1991.

The object of this Bill is to amend the Annual Reports (Departments) Act 1985 and the Annual Reports (Statutory Bodies) Act 1984:

- (a) to require a Department Head or a statutory body to include in the annual report a response to any significant issue which the Auditor-General raises in the report of the audit of the Department or statutory body under the Public Finance and Audit Act 1983; and
- (b) as a consequence of the amendment to Schedule 2 to the Public Finance and Audit Act 1983 (by a proclamation published on 3 February 1989) specifying the Auditor-General's Office as a statutory body to which Division 3 (General audit of statutory bodies) of Part 3 of the Public Finance and Audit Act 1983 applies; and
- (c) to change references to certificates of an auditor of financial statements to opinions of the auditor as a consequence of proposed amendments to the Public Finance and Audit Act 1983 contained in the Public Finance and Audit (Auditor-General) Amendment Bill 1991.

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Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act.

Clause 3 gives effect to Schedule 1.

Clause 4 gives effect to Schedule 2.

Clause 5 states that the explanatory matter contained in the Bill does not form part of the Bill.

*Annual Reports Legislation (Amendment) 1991*

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Schedule 1 makes the amendments to the Annual Reports (Departments) Act 1985 described above.

Schedule 2 makes the amendments to the Annual Reports (Statutory Bodies) Act 1984 described above.

Each amendment is explained in detail in the explanatory note relating to the amendment concerned.

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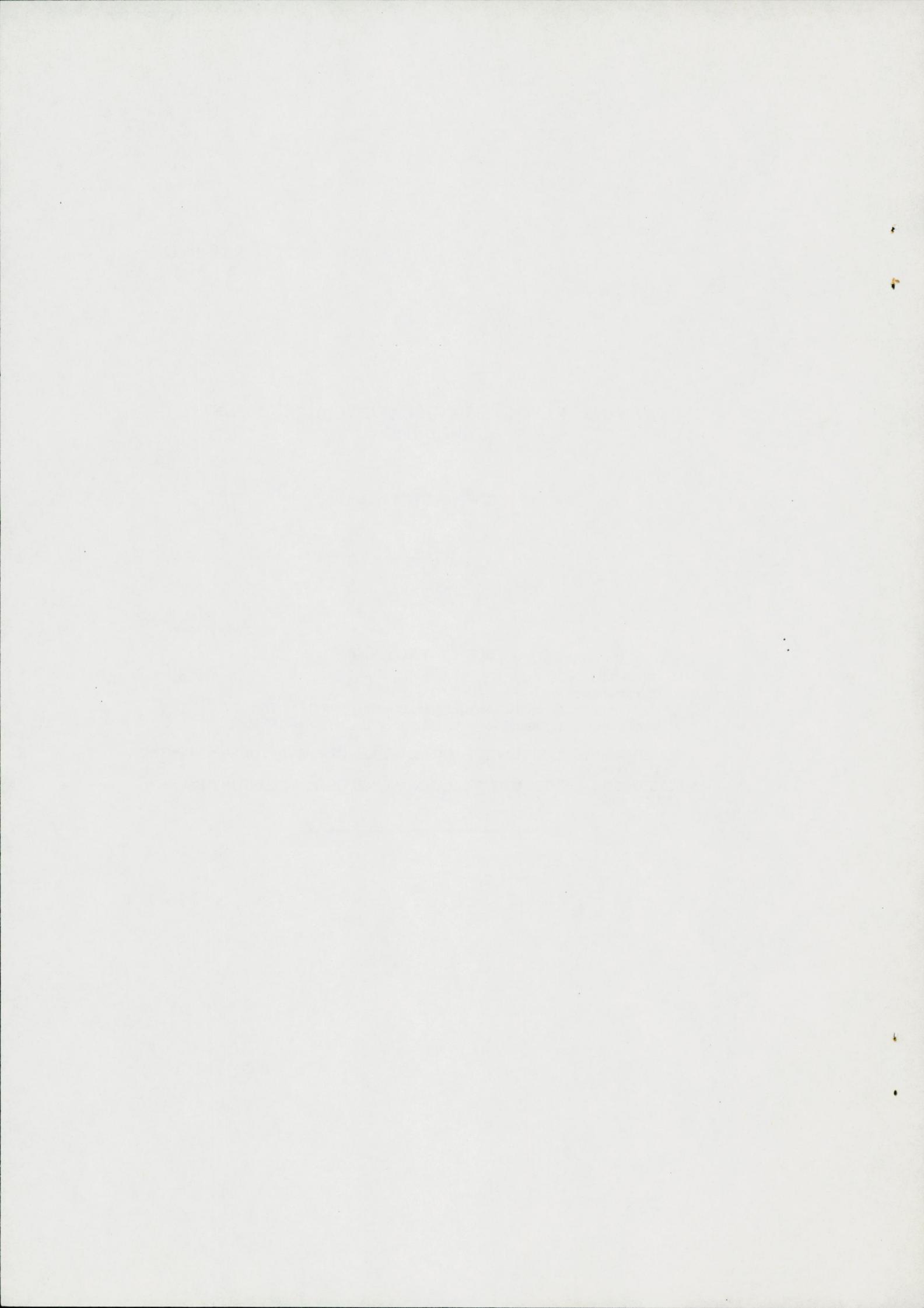
**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Amendment of Annual Reports (Departments) Act 1985 No. 156
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SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS (DEPARTMENTS)  
ACT 1985

SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS (STATUTORY BODIES)  
ACT 1984

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**ANNUAL REPORTS LEGISLATION (AMENDMENT)  
BILL 1991**

NEW SOUTH WALES



No.           , 1991

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**A BILL FOR**

An Act to amend the Annual Reports (Departments) Act 1985 and the Annual Reports (Statutory Bodies) Act 1984 to make further provision with respect to the functions of the Auditor-General and the contents of annual reports.

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*Annual Reports Legislation (Amendment) 1991*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Annual Reports Legislation (Amendment) Act 1991.

**Commencement**

2. (1) This Act commences on a day or days to be appointed by proclamation, except as provided by subsection (2).

(2) Schedule 1 (2), (3) and (5), and section 3 in its application to those provisions, and Schedule 2 (2), (3) and (5), and section 4 in its application to those provisions, are to be taken to have commenced on 3 February 1989.

**Amendment of Annual Reports (Departments) Act 1985 No. 156**

3. The Annual Reports (Departments) Act 1985 is amended as set out in Schedule 1.

**Amendment of Annual Reports (Statutory Bodies) Act 1984 No. 87**

4. The Annual Reports (Statutory Bodies) Act 1984 is amended as set out in Schedule 2.

**Explanatory notes**

5. Matter appearing under the heading "Explanatory note" in Schedules 1 and 2 does not form part of this Act.

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**SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS  
(DEPARTMENTS) ACT 1985**

(Sec. 3)

**Amendment—Additional matters to be included in annual reports**

(1) Section 9 (Annual reports):

After section 9 (1) (b), insert:

(b1) a response from the Department Head to any issue which the Auditor-General or an authorised person raises in a report under section 45I (2) of the Public Finance and Audit Act 1983 as being a significant issue;

*Annual Reports Legislation (Amendment) 1991*

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SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS  
(DEPARTMENTS) ACT 1985—*continued*

**Explanatory note**

The amendment in item (1) requires a Department Head to include in the annual report of the Department responses to significant issues raised in the Auditor-General's audit report.

**Amendments—Minor amendments relating to the Auditor-General's administration**

(2) Section 4:

Omit the section, insert instead:

**Auditor**

4. For the purposes of this Act and the regulations, the auditor of a Department is the Auditor-General.

(3) Section 7 (**Application of Act to Auditor-General's Office**):

Omit the section.

(4) Section 9 (**Annual reports**):

From section 9 (1) (b), omit "certificate", insert instead "opinion".

(5) Section 15 (**Annual report of Auditor-General's Office**):

Omit the section.

**Explanatory note**

The proposed substitution of section 4 (item (2)), and repeal of sections 7 and 15 (items (3) and (5)), update the Act as a consequence of the amendment of Schedule 2 to the Public Finance and Audit Act 1983 (by a proclamation published on 3 February 1989) specifying the Auditor-General's Office as a statutory body to which Division 3 of Part 3 of that Act applies. The purpose of the substitution and repeal is to omit matter treating the Office as a Department for the purposes of that Act. Complementary amendments to the Annual Reports (Statutory Bodies) Act 1984 set out in Schedule 2 insert in that Act similar provisions to those substituted and repealed.

The amendment in item (4) replaces a reference to the certificate of an auditor of financial statements with a reference to the opinion of the auditor. The changed terminology more accurately describes the document concerned. The amendment is consequential to cognate amendments to the Public Finance and Audit Act 1983.

*Annual Reports Legislation (Amendment) 1991*

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**SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS  
(STATUTORY BODIES) ACT 1984**

(Sec. 4)

**Amendment—Additional matters to be included in annual reports**

(1) Section 7 (Annual reports):

After section 7 (1) (a) (ii), insert:

- (ia) a response from the statutory body to any issue which the Auditor-General or an authorised person raises in a report under section 43 (2) of the Public Finance and Audit Act 1983 as being a significant issue;

**Explanatory note**

The amendment in item (1) requires a statutory body to include in its annual report responses to significant issues raised in the Auditor-General's audit report.

**Amendments—Minor amendments relating to the Auditor-General's administration**

(2) Section 4 (Auditor):

- (a) From section 4 (a), omit "paragraph (b)", insert instead "paragraphs (b) and (c)".
- (b) After "statutory body" where firstly occurring in section 4 (b), insert "(other than the Auditor-General's Office)".
- (c) At the end of section 4 (b), insert:
- ; or
- (c) in relation to the Auditor-General's Office—the auditor appointed for the time being under section 47 of the Public Finance and Audit Act 1983.

(3) Section 6A:

After section 6, insert:

**Application of Act to Auditor-General's Office**

6A. Sections 10, 11, 12 and 13 do not apply to or in respect of the Auditor-General's Office.

(4) Section 7 (Annual reports):

- (a) From section 7 (1) (a) (ii), omit "certificate", insert instead "opinion".
- (b) From section 7 (1) (b), omit "certificates", insert instead "opinions".



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SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS  
(STATUTORY BODIES) ACT 1984—*continued*

(5) Section 12A:

After section 12, insert:

**Annual report of Auditor-General's Office**

12A. (1) The Auditor-General is to present the annual report of the Auditor-General's Office to the Legislative Assembly not later than 4 months after the end of the financial year of the Office to which the annual report relates.

(2) If, at the time at which the Auditor-General seeks to present the annual report to the Legislative Assembly the Legislative Assembly is not sitting, the Auditor-General is to present the annual report to the Clerk of the Legislative Assembly.

(3) If the Auditor-General has, in accordance with subsection (2), presented the annual report to the Clerk of the Legislative Assembly, the annual report:

- (a) is, on presentation and for all purposes, taken to have been laid before the Legislative Assembly; and
- (b) is to be printed by authority of the Clerk of the Legislative Assembly; and
- (c) is, for all purposes, taken to be a document published by order or under the authority of the Legislative Assembly; and
- (d) is to be recorded in the Votes and Proceedings of the Legislative Assembly on the first sitting day of the Legislative Assembly after receipt of the report by the Clerk of the Legislative Assembly.

**Explanatory note**

The proposed amendment of section 4 (item (2)), and new sections 6A and 12A (items (3) and (5)), update the Act as a consequence of the amendment of Schedule 2 to the Public Finance and Audit Act 1983 (by a proclamation published on 3 February 1989) specifying the Auditor-General's Office as a statutory body to which Division 3 of Part 3 of that Act applies. The amendments complement those to the Annual Reports (Departments) Act 1985 set out in Schedule 1. They include within the Act provisions similar to those to be omitted from the Annual Reports (Departments) Act 1985.

The amendment in item (4) replaces references to the certificate of an auditor of financial statements with references to the opinion of the auditor. The changed terminology more accurately describes the document concerned. The amendment is consequential to cognate amendments to the Public Finance and Audit Act 1983.

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