

**PUBLIC FINANCE AND AUDIT (PUBLIC ACCOUNTS)  
AMENDMENT ACT 1989 No. 57**

NEW SOUTH WALES



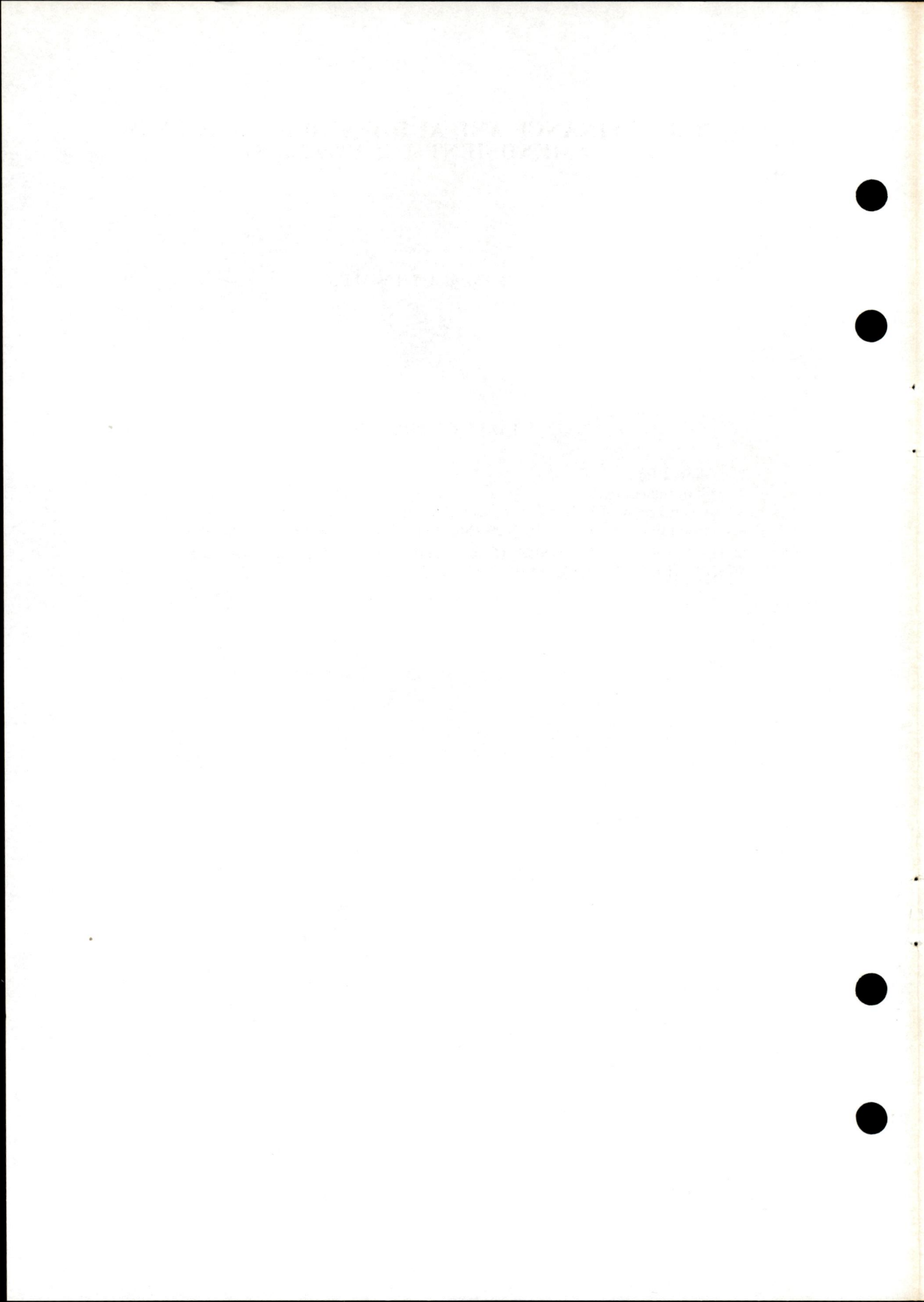
**TABLE OF PROVISIONS**

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2. Commencement
3. Amendment of Public Finance and Audit Act 1983 No. 152
4. Amendment of Annual Reports (Statutory Bodies) Act 1984 No. 87, s. 3 (Definitions)

SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC ACCOUNTS

SCHEDULE 2—OTHER AMENDMENTS

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**PUBLIC FINANCE AND AUDIT (PUBLIC ACCOUNTS)  
AMENDMENT ACT 1989 No. 57**

NEW SOUTH WALES



**Act No. 57, 1989**

An Act to amend the Public Finance and Audit Act 1983 with respect to the presentation of the Public Accounts to Parliament and the delegation of certain functions by the Auditor-General; to amend the Annual Reports (Statutory Bodies) Act 1984; and for other purposes. [Assented to 19 May 1989]

*Public Finance and Audit (Public Accounts) Amendment 1989*

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

**Short title**

1. This Act may be cited as the Public Finance and Audit (Public Accounts) Amendment Act 1989.

**Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Amendment of Public Finance and Audit Act 1983 No. 152**

3. The Public Finance and Audit Act 1983 is amended as set out in Schedules 1 and 2.

**Amendment of Annual Reports (Statutory Bodies) Act 1984 No. 87, s. 3 (Definitions)**

4. The Annual Reports (Statutory Bodies) Act 1984 is amended by omitting from paragraph (a) of the definition of "statutory body" in section 3 (1) the words "not being a corporation, partnership, joint venture or other association referred to in section 39 (1) (c) or (d)" and by inserting instead the words "not being a corporation, partnership, joint venture, trust or other association referred to in section 39 (1) (c), (d), (e) or (f)".

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**SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC ACCOUNTS**

(Sec. 3)

(1) Section 6 (**Preparation by Treasurer of the Public Accounts for each financial year**)—

(a) Section 6 (1) (c)—

Omit "in detail", insert instead "in summary".

(b) Section 6 (1) (j)—

Omit "to the Commonwealth outside the Financial Agreement", insert instead "outside the Financial Agreement for the obtaining of financial accommodation".

(c) Section 6 (1) (k)—

Omit "by bodies whose funds do not form part of the Treasurer's accounts under section 5".

(2) Section 7A (**Statements of payments in detail**)—

Omit the section.

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SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

(3) Section 8 (**Monthly statements**)—

Omit section 8 (b) (i), insert instead:

- (i) a summary of the receipts and payments of the Consolidated Fund, and a detailed statement of the receipts and payments of the Special Deposits Account, for the quarters ending 30 September, 31 December and 31 March, respectively, in each financial year; and

## (4) Part 3, Division 6, heading—

Omit the heading, insert instead:

**Division 6—Auditor-General's annual report etc.**

## (5) Omit sections 49 and 50, insert instead:

**Examination by Auditor-General of the Public Accounts**

49. (1) The Auditor-General shall examine the Public Accounts transmitted to the Auditor-General by the Treasurer in accordance with section 6 (4) and shall prepare and sign an opinion stating whether the accounts are properly drawn up in accordance with this Act and accord with the accounts and records of the Treasurer.

(2) The Auditor-General shall, within the period of 6 weeks after receiving the Public Accounts from the Treasurer, transmit to the Treasurer the Public Accounts and the opinion prepared under this section.

(3) Nothing in this section prevents the alteration of the Public Accounts, with the approval of the Auditor-General, after being received by the Auditor-General and before being transmitted to the Treasurer.

(6) Section 51 (**Public Accounts and opinion to be presented to the Legislative Assembly**)—

(a) Omit section 51 (1) and (2), insert instead:

(1) The Treasurer shall, as soon as practicable after receiving from the Auditor-General the Public Accounts and the opinion of the Auditor-General, but not later than 30 September in the year following that to which the Public Accounts relate, present the Public Accounts and the opinion to the Legislative Assembly, if the Legislative Assembly is then sitting.

(2) If at the time at which the Treasurer seeks, in accordance with this section, to present the Public Accounts and the opinion of the Auditor-General to the Legislative Assembly the Legislative Assembly is not sitting, the Treasurer shall present the Public Accounts and the opinion to the Clerk of the Legislative Assembly.



SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

## (b) Section 51 (3)—

Omit all words before paragraph (a), insert instead “Where the Public Accounts and the opinion of the Auditor-General have, in accordance with this section, been presented to the Clerk of the Legislative Assembly, the Public Accounts and the opinion shall—”.

## (c) Section 51 (3) (d)—

Omit “or the statements”, insert instead “and the opinion”.

## (7) Section 52—

Omit the section, insert instead:

**Auditor-General’s reports**

52. (1) After examining the Public Accounts transmitted to the Auditor-General by the Treasurer in accordance with section 6 (4), the Auditor-General shall prepare and sign a report that shall include full particulars in every case in which the provisions of this or any other Act or the prescribed requirements have not been carried out or adopted or have in any manner been varied or departed from and which, in the opinion of the Auditor-General, are sufficiently material to the financial position disclosed in the accounts as to be brought to the attention of the Legislative Assembly.

(2) The Auditor-General shall annex or append to the report prepared under subsection (1) a copy of every case laid by the Auditor-General before the Attorney-General or the Crown Solicitor for an opinion under section 33, together with a copy of the opinion given on the case.

(3) The Auditor-General may, in the report of the Auditor-General prepared under subsection (1) or in any special report which the Auditor-General may at any time think fit to make, recommend any plans and make any suggestions for the better collection and payment of public money, and for more effectually and economically auditing and examining the Public Accounts and the accounts of statutory bodies to which Division 3 or 4 applies, and may generally report on any matter arising from audit which in the opinion of the Auditor-General should be brought to the attention of Parliament.

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SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

## (8) Section 52A—

After section 52, insert:

**Auditor-General's report etc. to be presented to the Legislative Assembly**

52A. (1) The Auditor-General shall, not later than 30 September in the year following that to which the report relates, present the report prepared under section 52 (1) to the Legislative Assembly, if the Legislative Assembly is then sitting, accompanied by copies of such opinions, if any, as are directed to be annexed or appended to the Auditor-General's report under section 52 (2).

(2) If at the time at which the Auditor-General seeks to present the report and any copies of such opinions to the Legislative Assembly the Legislative Assembly is not sitting, the Auditor-General shall present the report and any copies of such opinions to the Clerk of the Legislative Assembly.

(3) Where the Auditor-General has, in accordance with subsection (2), presented the report and any copies of such opinions to the Clerk of the Legislative Assembly, the report and any copies of such opinions shall—

- (a) be taken to have been presented to the Legislative Assembly and to have been laid before the Legislative Assembly; and
- (b) be printed by authority of the Clerk of the Legislative Assembly; and
- (c) for all purposes be deemed to be a document published by order or under the authority of the Legislative Assembly; and
- (d) 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 and any copies of such opinions by the Clerk of the Legislative Assembly.

(9) Section 57 (**Functions of Committee**)—

## (a) Section 57 (1) (a)—

Omit "Auditor-General", insert instead "Treasurer".

## (b) Section 57 (1) (c)—

Omit "reports" where firstly occurring, insert instead "opinion or any report".

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SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

## (c) Section 57 (1) (c)—

Omit “those reports”, insert instead “any such opinion or report”.

## (d) After section 57 (1) (c), insert:

(c1) to examine any report of the Auditor-General laid before the Legislative Assembly;

**SCHEDULE 2—OTHER AMENDMENTS**

(Sec. 3)

(1) Section 39 (**Application and interpretation**)—

## Section 39 (2A)—

Omit “not being a corporation, partnership, joint venture or other association referred to in subsection (1) (c) or (d)”, insert instead “not being a corporation, partnership, joint venture, trust or other association referred to in subsection (1) (c), (d), (e) or (f)”.

(2) Section 41C (**Auditing etc. of financial statements**)—

After section 41C (2), insert:

(3) A certificate under subsection (1) may be furnished by the Deputy Auditor-General or an Assistant Auditor-General if the Auditor-General so approves.

## (3) Section 41D—

Omit the section, insert instead:

**Return of audited financial statements etc. to statutory body**

41D. The Auditor-General or a person authorised by the Auditor-General shall, after all the functions conferred by section 41C in relation to the financial statements of a statutory body have been performed, submit the financial statements and the certificate under that section to the statutory body for submission to the Minister.

(4) Section 45F (**Auditing etc. of financial statements**)—

After section 45F (2), insert:

(3) A certificate under subsection (1) may be furnished by the Deputy Auditor-General or an Assistant Auditor-General if the Auditor-General so approves.



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SCHEDULE 2—OTHER AMENDMENTS—*continued*

(5) Section 45G—

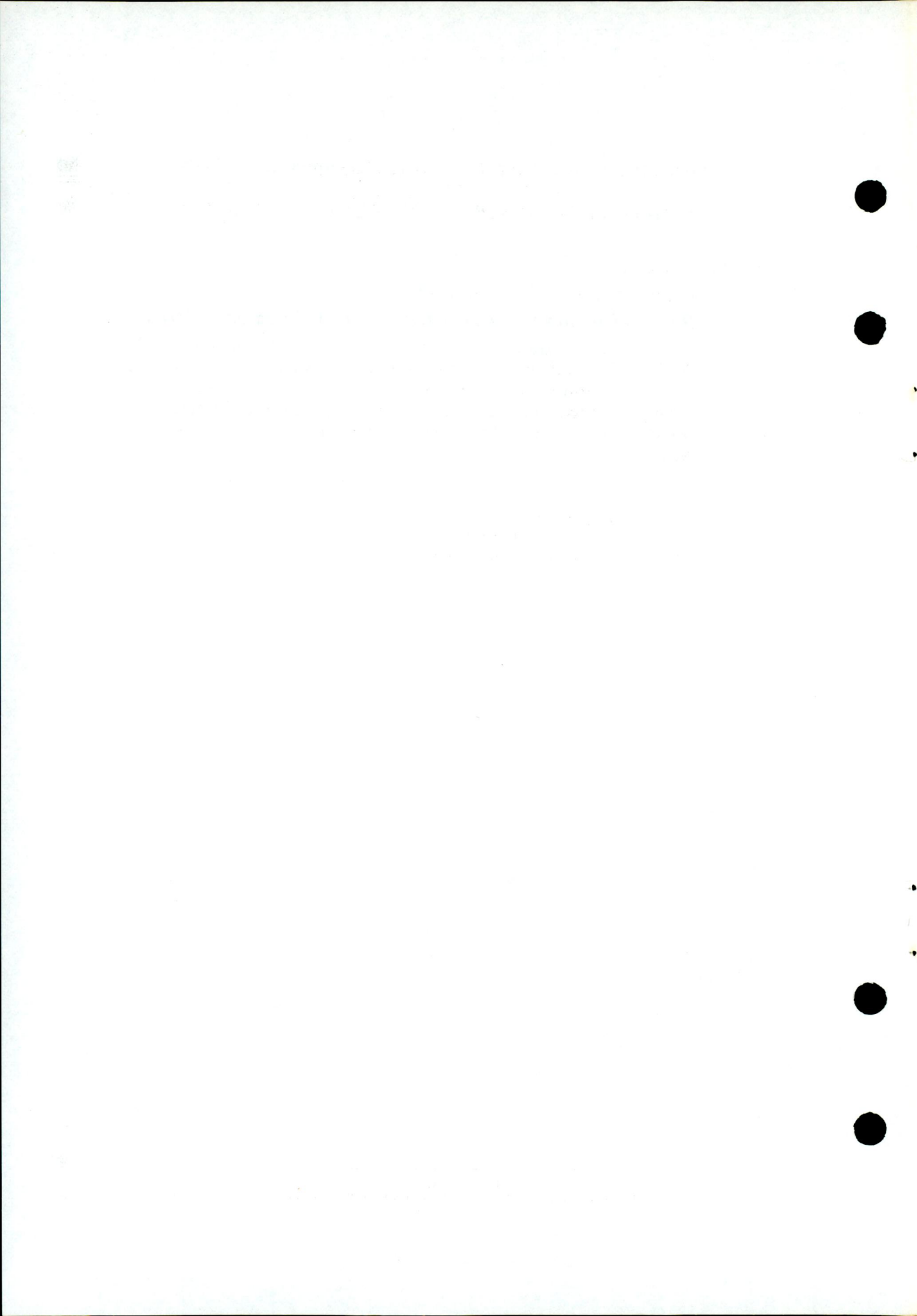
Omit the section, insert instead:

**Return of audited financial statements etc. to Department Head**

45G. The Auditor-General or a person authorised by the Auditor-General shall, after all the functions conferred by section 45F in relation to the financial statements of a Department have been performed, submit the financial statements and the certificate under that section to the Department Head for submission to the Minister.

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[*Minister's second reading speech made in—  
Legislative Assembly on 20 April 1989  
Legislative Council on 10 May 1989*]









**PUBLIC FINANCE AND AUDIT (PUBLIC ACCOUNTS)  
AMENDMENT BILL 1989**

NEW SOUTH WALES



**EXPLANATORY NOTE**

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

The objects of this Bill are to amend the Public Finance and Audit Act 1983—

- (a) to provide for the presentation of the Public Accounts to Parliament by the Treasurer instead of by the Auditor-General; and
- (b) to provide that the Consolidated Fund receipts are to be set out in summary in the Public Accounts, as are the Consolidated Fund payments; and
- (c) to empower the Auditor-General to delegate certain functions relating to the certification of financial statements,

and to make other minor amendments to that Act and a consequential amendment to the Annual Reports (Statutory Bodies) Act 1984.

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**Clause 1** specifies the short title of the proposed Act.

**Clause 2** provides that the proposed Act will commence on a day or days to be proclaimed.

**Clause 3** is a formal provision that gives effect to the Schedule of amendments.

**Clause 4** amends the Annual Reports (Statutory Bodies) Act 1984 to make the language consistent with the language used in the Public Finance and Audit Act 1983.

**SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC ACCOUNTS**

**Matters contained in the Public Accounts**

Schedule 1 (1) amends section 6 (Preparation by Treasurer of the Public Accounts for each financial year) to provide that, in the Public Accounts—

- (a) the Consolidated Fund receipts must be stated in summary, rather than in detail; and

*Public Finance and Audit (Public Accounts) Amendment 1989*

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- (b) all indebtedness outside the Financial Agreement set out in the Schedule to the Financial Agreement Ratification Act 1928 must be stated, rather than just indebtedness outside the Financial Agreement to the Commonwealth; and
- (c) all advances (repayable as at 30 June in the year concerned) from the Consolidated Fund or the Special Deposits Account must be stated.

Schedule 1 (2) omits section 7A (Statements of payments in detail) to remove the requirement for the Estimates to contain detailed statements of payments.

Schedule 1 (3) amends section 8 (Monthly statements) as a consequence of the amendment made by Schedule 1 (1) (a).

**Presentation of the Public Accounts to Parliament and Auditor-General's report**

Schedule 1 (5) amends section 49 (Examination by Auditor-General of the Public Accounts) to require the Auditor-General, after examining the Public Accounts and preparing an opinion on the Public Accounts, to transmit the Public Accounts and the opinion back to the Treasurer.

Schedule 1 (5) also omits section 50 (Annexures to report of Auditor-General) as a consequence of the amendment made by Schedule 1 (7).

Schedule 1 (6) amends section 51 (Public Accounts and opinion to be presented to the Legislative Assembly) to require the Treasurer, rather than the Auditor-General, to present the Public Accounts to Parliament together with the Auditor-General's opinion on the Public Accounts.

Schedule 1 (7) substitutes section 52. The proposed section 52 (Auditor-General's reports) contains all the existing provisions (presently in sections 49 and 50) relating to the preparation by the Auditor-General of an annual report on the Public Accounts as well as the provisions contained in the existing section 52 which relate to other reports and recommendations and suggestions that may be made by the Auditor-General.

Schedule 1 (8) inserts proposed section 52A (Auditor-General's report etc. to be presented to the Legislative Assembly). The proposed section requires the Auditor-General to lay the Auditor-General's annual report on the Public Accounts before Parliament on or before 30 September in each year. This report was formerly tabled with the Public Accounts (which will now be tabled by the Treasurer).

Schedule 1 (4) amends the heading to Division 6 of Part 3 as a consequence of the amendments made by this Schedule.

Schedule 1 (9) amends section 57 (Functions of Committee) as a consequence of the amendments made by this Schedule.

**SCHEDULE 2—OTHER AMENDMENTS**

**Statute law revision**

Schedule 2 (1) amends section 39 (Application and interpretation) to make an amendment consequential to an amendment made by a previous Act.

**Delegation by Auditor-General**

Schedule 2 (2) amends section 41C (Auditing etc. of financial statements) to enable the Auditor-General to authorise the Deputy Auditor-General or an Assistant Auditor-General to furnish a certificate as to the audit of the accounts of a statutory body.

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Schedule 2 (3) substitutes section 41D (Return of audited financial statements etc. to statutory body) to enable the Auditor-General to authorise another person to return audited financial statements to the statutory body concerned.

Schedule 2 (4) amends section 45F (Auditing etc. of financial statements) to enable the Auditor-General to authorise the Deputy Auditor-General or an Assistant Auditor-General to furnish a certificate as to the audit of the accounts of a Department.

Schedule 2 (5) substitutes section 45G (Return of audited financial statements etc. to Department Head) to enable the Auditor-General to authorise another person to return audited financial statements to the Department concerned.

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**PUBLIC FINANCE AND AUDIT (PUBLIC ACCOUNTS)  
AMENDMENT BILL 1989**

NEW SOUTH WALES



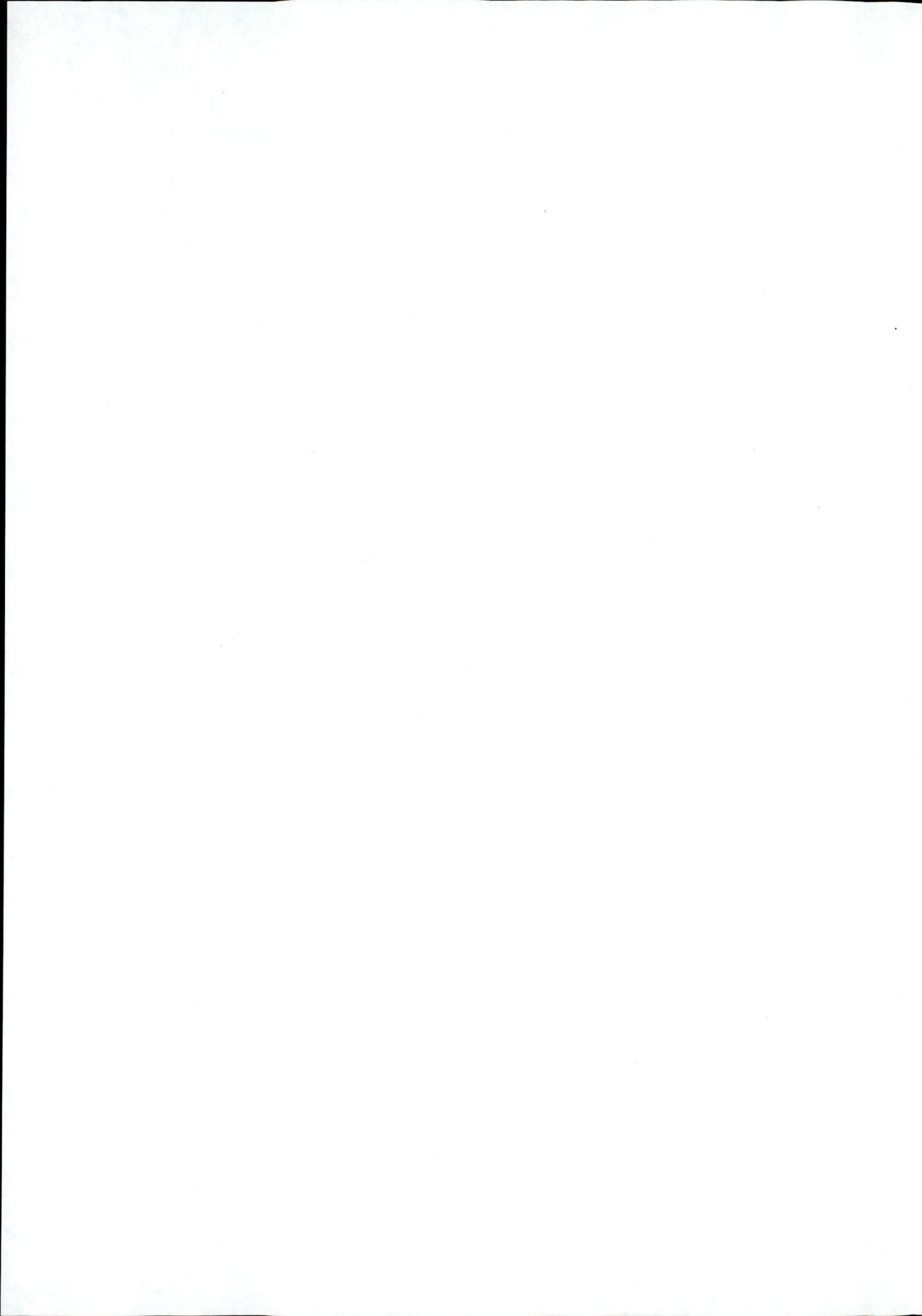
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SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC ACCOUNTS

SCHEDULE 2—OTHER AMENDMENTS

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**PUBLIC FINANCE AND AUDIT (PUBLIC ACCOUNTS)  
AMENDMENT BILL 1989**

NEW SOUTH WALES



No. , 1989

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**A BILL FOR**

An Act to amend the Public Finance and Audit Act 1983 with respect to the presentation of the Public Accounts to Parliament and the delegation of certain functions by the Auditor-General; to amend the Annual Reports (Statutory Bodies) Act 1984; and for other purposes.

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*Public Finance and Audit (Public Accounts) Amendment 1989*

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

**Short title**

1. This Act may be cited as the Public Finance and Audit (Public Accounts) Amendment Act 1989.

**5 Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Amendment of Public Finance and Audit Act 1983 No. 152**

3. The Public Finance and Audit Act 1983 is amended as set out in 10 Schedules 1 and 2.

**Amendment of Annual Reports (Statutory Bodies) Act 1984 No. 87, s. 3 (Definitions)**

4. The Annual Reports (Statutory Bodies) Act 1984 is amended by omitting from paragraph (a) of the definition of "statutory body" in section 3 (1) the words "not being a corporation, partnership, joint venture or other association referred to in section 39 (1) (c) or (d)" and by inserting instead the words "not being a corporation, partnership, joint venture, trust or other association referred to in section 39 (1) (c), (d), (e) or (f)".

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**SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC ACCOUNTS**

(Sec. 3)

20 (1) Section 6 (**Preparation by Treasurer of the Public Accounts for each financial year**)—

(a) Section 6 (1) (c)—

25 Omit "in detail", insert instead "in summary".

(b) Section 6 (1) (j)—

Omit "to the Commonwealth outside the Financial Agreement", insert instead "outside the Financial Agreement for the obtaining of financial accommodation".

30 (c) Section 6 (1) (k)—

Omit "by bodies whose funds do not form part of the Treasurer's accounts under section 5".

(2) Section 7A (**Statements of payments in detail**)—

Omit the section.



SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

(3) Section 8 (**Monthly statements**)—

Omit section 8 (b) (i), insert instead:

- 5 (i) a summary of the receipts and payments of the Consolidated Fund, and a detailed statement of the receipts and payments of the Special Deposits Account, for the quarters ending 30 September, 31 December and 31 March, respectively, in each financial year; and

(4) Part 3, Division 6, heading—

Omit the heading, insert instead:

10 **Division 6—Auditor-General's annual report etc.**

(5) Omit sections 49 and 50, insert instead:

**Examination by Auditor-General of the Public Accounts**

- 15 49. (1) The Auditor-General shall examine the Public Accounts transmitted to the Auditor-General by the Treasurer in accordance with section 6 (4) and shall prepare and sign an opinion stating whether the accounts are properly drawn up in accordance with this Act and accord with the accounts and records of the Treasurer.

- 20 (2) The Auditor-General shall, within the period of 6 weeks after receiving the Public Accounts from the Treasurer, transmit to the Treasurer the Public Accounts and the opinion prepared under this section.

- 25 (3) Nothing in this section prevents the alteration of the Public Accounts, with the approval of the Auditor-General, after being received by the Auditor-General and before being transmitted to the Treasurer.

(6) Section 51 (**Public Accounts and opinion to be presented to the Legislative Assembly**)—

(a) Omit section 51 (1) and (2), insert instead:

- 30 (1) The Treasurer shall, as soon as practicable after receiving from the Auditor-General the Public Accounts and the opinion of the Auditor-General, but not later than 30 September in the year following that to which the Public Accounts relate, present the Public Accounts and the opinion to the Legislative Assembly, if
- 35 the Legislative Assembly is then sitting.

- 40 (2) If at the time at which the Treasurer seeks, in accordance with this section, to present the Public Accounts and the opinion of the Auditor-General to the Legislative Assembly the Legislative Assembly is not sitting, the Treasurer shall present the Public Accounts and the opinion to the Clerk of the Legislative Assembly.

*Public Finance and Audit (Public Accounts) Amendment 1989*SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

## (b) Section 51 (3)—

Omit all words before paragraph (a), insert instead “Where the Public Accounts and the opinion of the Auditor-General have, in accordance with this section, been presented to the Clerk of the Legislative Assembly, the Public Accounts and the opinion shall—”.

## (c) Section 51 (3) (d)—

Omit “or the statements”, insert instead “and the opinion”.

## (7) Section 52—

Omit the section, insert instead:

**Auditor-General’s reports**

52. (1) After examining the Public Accounts transmitted to the Auditor-General by the Treasurer in accordance with section 6 (4), the Auditor-General shall prepare and sign a report that shall include full particulars in every case in which the provisions of this or any other Act or the prescribed requirements have not been carried out or adopted or have in any manner been varied or departed from and which, in the opinion of the Auditor-General, are sufficiently material to the financial position disclosed in the accounts as to be brought to the attention of the Legislative Assembly.

(2) The Auditor-General shall annex or append to the report prepared under subsection (1) a copy of every case laid by the Auditor-General before the Attorney-General or the Crown Solicitor for an opinion under section 33, together with a copy of the opinion given on the case.

(3) The Auditor-General may, in the report of the Auditor-General prepared under subsection (1) or in any special report which the Auditor-General may at any time think fit to make, recommend any plans and make any suggestions for the better collection and payment of public money, and for more effectually and economically auditing and examining the Public Accounts and the accounts of statutory bodies to which Division 3 or 4 applies, and may generally report on any matter arising from audit which in the opinion of the Auditor-General should be brought to the attention of Parliament.



*Public Finance and Audit (Public Accounts) Amendment 1989*


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SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

## (8) Section 52A—

After section 52, insert:

**Auditor-General's report etc. to be presented to the Legislative Assembly**

5           52A. (1) The Auditor-General shall, not later than 30  
September in the year following that to which the report relates,  
present the report prepared under section 52 (1) to the Legislative  
Assembly, if the Legislative Assembly is then sitting, accompanied  
10 by copies of such opinions, if any, as are directed to be annexed  
or appended to the Auditor-General's report under section 52 (2).

          (2) If at the time at which the Auditor-General seeks to present  
the report and any copies of such opinions to the Legislative  
Assembly the Legislative Assembly is not sitting, the Auditor-  
General shall present the report and any copies of such opinions  
15 to the Clerk of the Legislative Assembly.

          (3) Where the Auditor-General has, in accordance with  
subsection (2), presented the report and any copies of such  
opinions to the Clerk of the Legislative Assembly, the report and  
any copies of such opinions shall—

20           (a) be taken to have been presented to the Legislative  
Assembly and to have been laid before the Legislative  
Assembly; and

          (b) be printed by authority of the Clerk of the Legislative  
Assembly; and

25           (c) for all purposes be deemed to be a document published by  
order or under the authority of the Legislative Assembly;  
and

          (d) be recorded in the Votes and Proceedings of the Legislative  
Assembly on the first sitting day of the Legislative  
30 Assembly after receipt of the report and any copies of such  
opinions by the Clerk of the Legislative Assembly.

## (9) Section 57 (Functions of Committee)—

(a) Section 57 (1) (a)—

Omit "Auditor-General", insert instead "Treasurer".

35 (b) Section 57 (1) (c)—

Omit "reports" where firstly occurring, insert instead "opinion or  
any report".

*Public Finance and Audit (Public Accounts) Amendment 1989*SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

(c) Section 57 (1) (c)—

Omit “those reports”, insert instead “any such opinion or report”.

(d) After section 57 (1) (c), insert:

5 (c1) to examine any report of the Auditor-General laid before  
the Legislative Assembly;

## SCHEDULE 2—OTHER AMENDMENTS

(Sec. 3)

(1) Section 39 (**Application and interpretation**)—

Section 39 (2A)—

10 Omit “not being a corporation, partnership, joint venture or other  
association referred to in subsection (1) (c) or (d)”, insert instead  
“not being a corporation, partnership, joint venture, trust or other  
association referred to in subsection (1) (c), (d), (e) or (f)”.

(2) Section 41C (**Auditing etc. of financial statements**)—

15 After section 41C (2), insert:

(3) A certificate under subsection (1) may be furnished by the  
Deputy Auditor-General or an Assistant Auditor-General if the  
Auditor-General so approves.

(3) Section 41D—

20 Omit the section, insert instead:

**Return of audited financial statements etc. to statutory body**

25 41D. The Auditor-General or a person authorised by the  
Auditor-General shall, after all the functions conferred by section  
41C in relation to the financial statements of a statutory body have  
been performed, submit the financial statements and the certificate  
under that section to the statutory body for submission to the  
Minister.

(4) Section 45F (**Auditing etc. of financial statements**)—

After section 45F (2), insert:

30 (3) A certificate under subsection (1) may be furnished by the  
Deputy Auditor-General or an Assistant Auditor-General if the  
Auditor-General so approves.

*Public Finance and Audit (Public Accounts) Amendment 1989*

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SCHEDULE 2—OTHER AMENDMENTS—*continued*

(5) Section 45G—

Omit the section, insert instead:

**Return of audited financial statements etc. to Department Head**

- 5      45G. The Auditor-General or a person authorised by the Auditor-General shall, after all the functions conferred by section 45F in relation to the financial statements of a Department have been performed, submit the financial statements and the certificate under that section to the Department Head for submission to the Minister.
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