

1987-88-89

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 24 May 1989

(*Minister Assisting the Treasurer*)

A BILL

FOR

An Act to amend the *National Debt Sinking Fund Act 1966*

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title

1. This Act may be cited as the *National Debt Sinking Fund Amendment Act 1989*.

Constitution of Commission

2. Section 6 of the *National Debt Sinking Fund Act 1966*¹ is amended by omitting subparagraph (1) (b) (i).

NOTE

1. No. 65, 1966, as amended. For previous amendments, see No. 15, 1967; and Nos. 25 and 37, 1976.

The first part of the document
 discusses the importance of
 maintaining accurate records
 and the role of the
 auditor in this process.
 It also covers the
 various methods used to
 collect and analyze data.
 The second part of the
 document focuses on the
 specific techniques used
 to identify and measure
 the risk of fraud.
 This includes a detailed
 discussion of the
 various types of fraud
 and the indicators that
 suggest their presence.
 The final part of the
 document provides a
 summary of the key
 findings and offers
 recommendations for
 improving the effectiveness
 of the audit process.