



ANNO TRICESIMO

**ELIZABETHAE II REGINAE**

**A.D. 1981**

\*\*\*\*\*

**No. 9 of 1981**

**An Act to amend the Audit Act, 1921-1975.**

*[Assented to 5 March 1981]*

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

1. (1) This Act may be cited as the "Audit Act Amendment Act, 1981". Short titles.
- (2) The Audit Act, 1921-1975, is hereinafter referred to as "the principal Act".
- (3) The principal Act as amended by this Act, may be cited as the "Audit Act, 1921-1981".

2. (1) This Act shall come into operation on a day to be fixed by proclamation. Commencement.

(2) The Governor may, in a proclamation made for the purposes of subsection (1), suspend the operation of any specified provisions of this Act until a subsequent day fixed in the proclamation, or a day to be fixed by subsequent proclamation.

3. Sections 25 and 26 of the principal Act are repealed and the following section is enacted and inserted in their place:—

Repeal of ss. 25 and 26 of principal Act and enactment of section in their place.

25. The Treasurer shall—

- (a) permit the Auditor-General to examine the records showing the transactions of the Treasury as often as the Auditor-General thinks fit to make such an examination;

Treasurer to permit examination of records, etc.

and

- (b) produce for the examination of the Auditor-General any statements or other documents supporting or explaining those records that the Auditor-General may require.

Amendment of principal Act, s. 27—  
Auditor-General to address queries, etc., to the Treasurer.

4. Section 27 of the principal Act is amended by striking out from subsection (1) the passage “the cash book, bank sheet and all other documents produced as vouchers or subordinate vouchers” and inserting in lieu thereof the passage “the records and all other documents produced”.

Repeal of s. 30 of principal Act and enactment of section in its place.

5. Section 30 of the principal Act is repealed and the following section is enacted and inserted in its place:—

Auditor-General may check balance and securities.

30. The Auditor-General may, as often as he thinks fit, inspect and examine the balance in hand of any moneys and all securities held by the Treasurer.

Amendment of principal Act, s. 32—  
Exemption from detailed audit.

6. Section 32 of the principal Act is amended by striking out the passage “other than those mentioned in section 26”.

Amendment of principal Act, s. 36—  
Treasurer to submit yearly statements.

7. Section 36 of the principal Act is amended—

(a) by striking out from paragraph (a) of subsection (1) the passage “Consolidated Revenue Account” and inserting in lieu thereof the passage “Consolidated Account”;

(b) by striking out from paragraph (b) of subsection (1) the passage “from the Loan Fund Account” and inserting in lieu thereof the passage “in respect of expenditure of a capital nature”;

(c) by striking out from paragraph (d) of subsection (1) the passage “Consolidated Revenue Account” wherever it occurs and inserting in lieu thereof, in each case, the passage “Consolidated Account”;

(d) by inserting after paragraph (d) of subsection (1) the following paragraphs:—

(da) A statement of all appropriations made from the Governor’s Appropriation Fund;

(db) Where the Governor exercises his powers to apply moneys appropriated for a particular purpose to some other purpose, a statement of the moneys which were diverted to that other purpose;;

(e) by striking out from paragraph (e) of subsection (1) the passage “loan fund”;

and

(f) by striking out paragraph (f) of subsection (1) and inserting in lieu thereof the following paragraph:—

(f) A statement—

(i) of the Special Deposit Accounts opened in the preceding financial year and the purposes of those accounts;

(ii) of the balance at the end of the preceding financial year standing to the credit of each Special Deposit Account.

8. Section 38 of the principal Act is repealed and the following section is enacted and inserted in its place:—

Repeal of  
s. 38 of  
principal Act  
and enactment  
of section  
in its place.  
Statement of  
illegal  
expenditure  
of public  
moneys.

38. Where, in the opinion of the Auditor-General, public moneys have been spent without lawful authority, he shall—

(a) include in his report a statement of the circumstances in which the moneys were spent;

and

(b) append to his report a copy of any case for opinion submitted by him to the Crown Solicitor in relation to the matter, and of the opinion of the Crown Solicitor.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

K. D. SEAMAN, Governor