



ANNO DUODECIMO

GEORGII V REGIS.

A.D. 1921.

No. 1471.

An Act to provide for the Audit of the Public Accounts.

[Assented to, November 23rd, 1921.]

BE it Enacted by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :—

1. This Act may be cited as the "Audit Act, 1921."

Short title.

2. This Act shall come into force on a date to be fixed by proclamation.

Commencement of Act.

3. The Acts mentioned in the First Schedule are hereby repealed.

Repeal of Acts.

Auditor-General.

4. The office of Commissioner of Audit is hereby abolished, and all the powers, rights, privileges, duties, and functions of the Commissioner of Audit by virtue of any Act or otherwise shall vest in and shall be exercised, possessed, and performed by the Auditor-General appointed under this Act, and every reference in any Act to the Commissioner of Audit shall be deemed a reference to the Auditor-General appointed under this Act.

Title of Commissioner of Audit abolished and Auditor-General substituted.

5. (1) The Governor may appoint some person to be Auditor-General.

Appointment of Auditor-General.

(2) The Commissioner of Audit holding office at the commencement of this Act shall be deemed to have been appointed Auditor-General under this Act.

Cf. Act 241, 1882, s. 2 (part).

6. (1) The Auditor-General shall receive a salary at the rate of Eight Hundred Pounds per annum.

Salary of Auditor-General.

(2) Such

Cf. *ibid.*, s. 6 (part).

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(2) Such salary shall be paid by the Treasurer out of the General Revenue on the warrant of the Governor, which warrant the Governor is hereby authorised and required to issue from time to time.

Incapacity for other positions.

Cf. *ibid.*, s. 6. (part).

Vacating office.

7. (1) The Auditor-General shall not, during his continuance in such office, be capable of being a member of the Executive Council of the State or of the Commonwealth, or of either House of the Parliament of the State or of the Commonwealth.

(2) The Auditor-General shall be deemed to have vacated his office—

(a) if, except with the consent of the Governor, he directly or indirectly engages in any paid employment outside the duties of his office, or in any trade or business except as a member of any registered company ; or

(b) if he is adjudicated an insolvent or executes a statutory deed of assignment for the benefit of his creditors, or if he compounds with his creditors for less than Twenty Shillings in the Pound ; or

(c) if he is convicted of felony or misdemeanor ; or

(d) if, except on leave granted by the Governor, he absents himself from duty for fourteen consecutive days or for twenty-eight days in any period of twelve months ; or

(e) if he resigns his office by writing under his hand addressed to the Governor and such resignation is accepted by the Governor.

How removed from office or suspended.

Cf. *ibid.*, s. 2 (part).

8. (1) The Auditor-General shall hold office during good behaviour, and shall not be removable from office unless an address praying for his removal is presented to the Governor by both Houses of Parliament during one session, or by one House during one session and by the other House during the next succeeding session, which sessions, however, need not be both during the same Parliament.

(2) The Governor may at any time suspend the Auditor-General from his office for incapacity, incompetence, or misbehaviour ; and whenever the Auditor-General is so suspended a full statement of the grounds of such suspension shall be laid before both Houses of Parliament within fourteen days after such suspension, if Parliament is in session and actually sitting, and if Parliament is not in session or not actually sitting, then within fourteen days after the commencement of the next session of Parliament.

(3) If, within one month after the day when such statement is laid before it and during the same session, the House of Assembly or the Legislative Council does not present a petition to the Governor praying for the removal from office of the Auditor-General so suspended, such Auditor-General shall be restored to his office, without any loss of salary in respect of the period of his suspension.

(4) If

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(4) If such an address is presented to the Governor by the House of Assembly or by the Legislative Council within the said month, the Governor may remove from office the Auditor-General so suspended, and thereupon the office of Auditor-General shall become vacant.

9. (1) The Auditor-General, before he enters upon the duties or exercises the powers vested in him by this Act, shall make and subscribe before the Executive Council a declaration in the form in the Second Schedule.

Declaration on entering office.
Ibid., s. 5.

(2) Every such declaration shall be kept among the records of the Executive Council.

10. (1) In the case of illness, incapacity, suspension, or absence from the State of the Auditor-General, the Governor may appoint some other person to act as the deputy of the Auditor-General during such illness, incapacity, suspension, or absence.

Appointment of Deputy.
Ibid., s. 4.

(2) Every such person shall make and subscribe before the Executive Council a declaration in the form in the Second Schedule. Every such declaration shall be kept among the records of the Executive Council.

(3) Every such person shall, during the time for which he acts as such deputy, have all the powers and perform all the duties of the Auditor-General.

11. The Auditor-General may, by writing under his hand, appoint any person to inspect, examine, and audit any books, accounts, or stores which are required by this Act to be inspected, examined, or audited, and to report thereon to him, and any such person shall have power to inspect all such books, accounts, or stores, and all vouchers and papers relating thereto.

Auditor-General may appoint persons to inspect.
Comm. 4, 1901, s. 11.

12. (1) The Auditor-General shall communicate with the Treasurer upon all matters arising under this Act relating to the collection, receipt, issue, and expenditure of public moneys.

Auditor-General to communicate with Treasurer and report defaulters.
Ibid., s. 12.

(2) The Auditor-General shall transmit to the Treasurer the name of any person failing to comply with any of the provisions of this Act, and thereupon and until such failure has been made good to the satisfaction of the Treasurer all salary and moneys that may be or become due or payable to such person may be withheld.

13. (1) The Auditor-General may, by precept under his hand in the prescribed form, require all such persons as he thinks fit to appear personally before him at a time and place to be named in such precept and to produce to him all such accounts, books, vouchers, documents, and papers in the possession or control of such persons as appear to him to be necessary for the purposes of his examination.

Auditor-General may examine persons and call for papers.
241, 1882, s. 23 (part).

(2) Any

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Ibid., 25 (part).

(2) Any person attending, or producing any accounts, books, vouchers, documents, or papers, before the Auditor-General under the provisions of this Act shall be entitled to such travelling expenses and allowances as would be allowed to a witness on a trial in the Supreme Court, and no person shall be compelled to leave any place where he may be, or to appear, or to be examined, unless he has first been paid such travelling expenses: Provided that this subsection shall not apply to an officer of the Public Service attending at his office during office hours.

Auditor-General
may make free
search in public
records.

Ibid., s. 23 (part).

14. The Auditor-General may, if he thinks fit, cause search to be made in and extracts to be taken from any book, document, or record in the custody of the Treasurer or in any public office without paying any fee for the same.

Auditor-General
may administer
oath.

Ibid., s. 24.

15. The Auditor-General is hereby authorised and required to examine upon oath, declaration, or affirmation (which oath, declaration, or affirmation he is hereby empowered to administer) all persons whom he thinks fit to examine respecting the receipt or expenditure of any money or any stores affected by the provisions of this Act, and respecting all other matters and things necessary for the due performance and exercise of the duties and powers vested in him.

Auditor-General
may obtain legal
opinion.

Ibid., s. 27.

16. The Auditor-General shall be entitled to lay before the Crown Solicitor a case in writing as to any question arising out of this Act, or concerning the powers and duties of the Auditor-General under this Act, and the Crown Solicitor shall give a written opinion on such case.

Accounting Officers.

Persons subject to
Act.

Cf. *ibid.*, s. 9.

17. Every person who by any law, regulation, or appointment is charged with the duty of collecting or receiving, or who does actually receive or collect, any public moneys, or who by any law, regulation, or appointment is charged with the duty of disbursing, or who does actually disburse, public moneys (hereinafter called an "accounting officer"), shall perform such duties, keep such books, and render such accounts as are prescribed.

Collection and Payment of Moneys.

Treasurer may
agree with any bank
for conducting
business.

Ibid., s. 13.

18. The Treasurer may, from time to time, agree with any bank upon such terms and conditions as he may think fit for the receipt, custody, payment, and transmission of public moneys within or without the State, and for advances to be made and for the charges in respect of the same, and for the interest payable by or to the bank upon balances or advances respectively, and generally for the conduct of the banking business of the State.

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19. (1) The Public Account shall be kept in such bank and under such subdivisions (if any) as the Treasurer may, in writing, direct. Public Account.
Comm. 4, 1901, s. 21.

(2) All moneys paid into any bank to the Public Account shall be deemed to be public moneys and the property of His Majesty, and to be money lent by His Majesty to the bank.

20. (1) The Treasurer shall, as often as occasion may require, calculate the amounts of moneys likely to become due and payable out of the public revenue and the loan fund respectively during a period not exceeding one month next after such calculation, and shall thereupon prepare a warrant in duplicate setting forth the said amounts and such other particulars (if any) as are prescribed, and, after having signed such warrant, shall transmit the same to the Chief Secretary for the approval and signature of the Governor, and for the counter-signature of the Chief Secretary. Treasurer to prepare
statement of moneys
payable out of
revenue and loan
fund.
Cf. 241, 1882, s. 8.

(2) One copy of such warrant shall be transmitted to the Auditor-General, and the other copy shall be retained by the Treasurer.

(3) Any such warrant, when approved and signed by the Governor and countersigned by the Chief Secretary, shall be the authority for the disbursement of the moneys therein mentioned.

(4) No public money shall be disbursed unless and until the disbursement thereof has been authorised as hereinbefore provided.

21. The paymaster at the Treasury shall not make any payment out of the public moneys until such payment has been duly authorised by the Governor, and until he has ascertained that, with respect to such payment, the regulations have been complied with so far as they relate to the payment of accounts. Duties of paymaster
at Treasury.
Cf. *ibid.*, s. 10.

22. (1) All sums of money appropriated to the Public Service for any financial year shall be legally available for the service of that year, provided that payment of the same is made during such year. Sums appropriated
for any year not to
be expended after
the close of the year.
Cf. *ibid.*, s. 12 (part).

(2) All sums of money appropriated to the Public Service for any financial year, which have not been expended during such year, shall lapse and shall cease to have any effect for any purpose at the close of that year, and any balance of the moneys so appropriated which may then be unexpended shall lapse, and the accounts of the year shall be then closed.

23. (1) Where—

(a) any public work or purpose is authorised to be carried out by means of moneys to be raised by the issue and sale of inscribed stock or other public securities : and

(b) there is no Act providing for the raising of moneys as aforesaid to be applied to such work or purpose, or there is an Act providing for the raising and application of moneys as aforesaid but of an amount insufficient for the complete carrying out of such work or purpose : the

Money may be advanced from public moneys for authorised loan works.
New.

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the Governor may, by warrant under his hand, countersigned by the Chief Secretary, authorise and direct the Treasurer to advance any of the public moneys not exceeding the amount to be stated in such warrant, for the purpose of the carrying out or the continued carrying out of such work or purpose. Any money so authorised and directed to be advanced shall be placed to the credit of the work or purpose to which it is to be applied.

(2) Such warrant shall be a sufficient authority for the Treasurer to advance the moneys mentioned in such warrant as directed in such warrant.

(3) Any moneys so authorised and directed to be advanced for the purpose of any work or purpose shall be included in the first Bill authorising the Treasurer to raise moneys for public purposes which is introduced in Parliament after such moneys have been so authorised and directed to be advanced.

(4) All moneys raised pursuant to any Act passed on such a Bill to be applied to any work or purpose for which any moneys have, pursuant to any such warrant, been advanced shall, up to the amount of the moneys placed to the credit of such work or purpose, be applied to recoup the public moneys out of which the said amount of moneys were in the first instance advanced.

Audit and Inspection.

Banker to forward
"bank sheet."

241, 1882, s. 14.

24. The manager or person in charge of any bank into which any moneys are paid to the Public Account shall, whenever requested by the Treasurer, transmit to the Treasurer and to the Auditor-General a copy (hereinafter called "the bank sheet") of so much of the debit and credit side of the Public Account as has not previously been transmitted to the Treasurer and to the Auditor-General.

Treasurer to send
cash book to
Auditor-General.

Ibid., s. 15.

25. The Treasurer shall daily, or at such intervals as may be prescribed, furnish to the Auditor-General his cash book showing the transactions of the day, and shall, at such intervals as may be prescribed, furnish all statements, accounts, accountable receipts, receipts, and vouchers necessary to support the same.

Auditor-General, in
receiving cash book
and returns, to
examine and com-
pare them.

Cf. *ibid.*, s. 16 (part).
Cf. Comm. 4, 1901,
s. 41.

26. The Auditor-General, on receipt by him of the said cash book, statements, accounts, accountable receipts, receipts, and vouchers, shall examine the same, and shall—

(b) compare the debit and credit entries in the said cash book with the supporting vouchers and documents forwarded therewith and also with the bank sheets ;

(b) ascertain whether such vouchers and documents bear upon the face of them a correct description of the proper heads of receipt or of expenditure to which the moneys mentioned therein have been credited or debited respectively ;

(c) ascertain

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- (c) ascertain whether the moneys mentioned on the debit side of the cash book have been duly paid over to the Public Account, and whether the moneys mentioned on the credit side of the cash book have been actually and duly disbursed under competent authority and on the prescribed certificates ;
- (d) ascertain whether the moneys mentioned in such entries have been credited or debited to the proper heads of receipt or expenditure respectively ;
- (e) ascertain whether the rates, computations, and castings are correct ;
- (f) ascertain whether such moneys were legally available for and applicable to the service or purpose to which the same have been applied or charged ; and
- (g) ascertain whether the provisions of this and every other Act have been in all respects complied with.

27. (1) In the examination of the cash book, bank sheet, and all other documents produced as vouchers or subordinate vouchers as aforesaid, the Auditor-General shall make such queries and observations addressed to the Treasurer or any other person whomsoever and shall call for such accounts, vouchers, statements, documents, and explanations as he may think necessary, and after such queries and observations have been answered and after such further accounts, vouchers, statements, documents, and explanations have been rendered, shall certify the cash book, and, subject to any exceptions noted in such cash book, such certificate shall be a sufficient discharge to the Treasurer for all receipts received and for all payments made and entered in such cash book since such cash book was last certified.

Auditor-General to discharge and surcharge Treasurer.

Cf. *ibid.*, s. 42.

Cf. 241, 1882, s. 17

Cf. *ibid.*, s. 16 (part).

(2) If it appears to the Auditor-General, from any examination, audit, or inspection made by him or any person appointed by him,

- (a) that any accounting officer has wilfully or negligently omitted to collect or receive any money ;
- (b) that any money has not been duly credited to the proper head of revenue or account, or not duly accounted for and paid over to the Public Account ;
- (c) that any money has been applied or charged to any service or purpose for which the same was not legally available or applicable ;
- (d) that any expenditure has not been duly authorised or is not duly vouched and certified ;
- (e) that there has been any deficiency or loss through the fraud, mistake, default, or error of any person ;

(f) that

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(f) that the said returns, statements, accounts, and receipts, or any of them, are in any essential particular defective or imperfect ;

(g) that any material error has been committed ; or

(h) that any of the provisions of this or any other Act have not been complied with,

the Auditor-General shall surcharge any deficiency or loss and any expenditure which has not been duly authorised, vouched, or certified, and shall forward to the Treasurer a statement of all such unsatisfied surcharges to be enforced by him against every person through whose fraud, mistake, default, or error any such surcharge has arisen.

(3) Where any surcharge has remained unsatisfied for a period of six months and the Auditor-General has given a certificate in writing to the Treasurer that for any reason therein mentioned such surcharge should be removed, the Governor may make an order that such surcharge shall be removed, and such surcharge shall then be deemed to have been satisfied.

(4) The Auditor-General may at any time cancel any surcharge which, in his opinion, has been made in error, and thereupon any surcharge so cancelled shall cease to be of any force or effect.

Treasurer to surcharge defaulters.
Cf. Comm. 4, 1901, s. 43.

28. (1) Whenever a statement of unsatisfied surcharges is forwarded to the Treasurer as hereinbefore directed, the Treasurer shall ascertain the person through whose fraud, mistake, default, or error such surcharge has arisen, and shall send notice in writing of such surcharge to such person in the prescribed manner and take such measures or proceedings as the case may require to recover the amount thereof, and no account payable to or claimed by such person shall be paid until such surcharge has been satisfied.

(2) The amount of every such surcharge may be sued for by the Treasurer as money paid by His Majesty to the use of such person at his request.

Accounting officers to have right of appeal to the Governor.
Ibid., s. 44.
Cf 241, 1882, s. 18.

29. (1) In all cases in which notice of any surcharge has been sent by the Treasurer to any accounting officer or any other person in the Public Service or subject to the provisions of this Act who may be dissatisfied with any surcharge in his accounts made by the Auditor-General, such accounting officer or person shall have a right of appeal to the Governor within three months after the sending of such notice.

(2) The Governor, after such investigation as he considers equitable, may make such order directing the relief of the appellant wholly or in part from the surcharge in question as appears to the Governor to be just and reasonable, and such order shall be binding on His Majesty and all other parties and be acted on accordingly.

30. The

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30. The Auditor-General shall once at least in every month and may on such other occasions as he thinks fit inspect and examine the balance in hand of any moneys held by the Treasurer, and shall quarterly inspect and examine all securities held by the Treasurer.

Auditor-General to check Treasury cash balance monthly and Treasury securities quarterly.

31. (1) The Auditor-General or such person as he appoints may, whenever he thinks fit, and shall, whenever required so to do by the Treasurer, inspect, examine, and audit the books and accounts of any accounting officer and of any other person in the Public Service or subject to the provisions of this Act to whose possession or control any moneys have come for or on account of the public revenue of the State or (by virtue of his office, service, or employment, or of any legal process whatsoever) for or on account of, or for the use or benefit of, any other person.

Inspection and audit of books and accounts.
Comm. 4, 1901, s. 45.

(2) The Auditor-General or any person appointed by him shall, from time to time—

Auditor-General to inspect Government stores, books of account, &c.
Cf. 241, 1882, s. 19.

(a) inspect, examine, and audit the books and accounts of every accounting officer and of every other person in the Public Service or subject to the provisions of this Act to whose possession or control any moneys have come for or on account of the public revenue of the State or (by virtue of his office or employment or of any legal process whatsoever) for or on account of, or for the use or benefit of, any other person; and

(b) investigate and examine all contracts, accounts, invoices, requisitions, books, bills of parcels, and vouchers in anywise relating to or concerning any such moneys, and all circumstances affecting or attending the making of any such contract;

and may, from time to time—

(c) inspect all stores belonging to His Majesty, of whatsoever nature or description the same may be, and cause stock thereof to be taken; and

(d) ascertain the quantity, description, and price of all stores purchased on account of His Majesty, and of all stores supplied for the use of every Department of the Public Service;

and forthwith shall make and sign a report of the result of any such inspection, investigation, examination, audit, and comparison. If any information is prescribed to be contained in any such report, such report shall contain such information.

(3) Every such report shall, within one week after the making and signing thereof, be transmitted to the Treasurer.

32. The Governor may exempt from detailed audit by the Auditor-General the accounts of receipt and expenditure of any Department the

Exemption from detailed audit.
Cf. *ibid.*, s. 22.

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the peculiar duties, constitution, or circumstances of which may render such exemption expedient, but such exemption shall not extend to any appropriation audit of those accounts.

Provision for imperfect vouchers.
Ibid., s. 20.

33. (1) When a voucher produced for a sum of money disbursed is defective from want of any certificate or other document which ought to have accompanied it or in any other particular, the Auditor-General may, upon proof being made to his satisfaction that the accounting officer or other person did not wilfully neglect to procure and produce such certificate or document, and that the sum specified in the voucher has been actually and properly disbursed, admit such voucher as a sufficient discharge and allow the amount of the same.

Cf. Comm. 4, 1901,
s. 47 (part).

(2) The Auditor-General may admit and allow, in cases where it appears to him to be reasonable or expedient so to do, vouchers for any moneys expressed therein, although the same are not stamped according to law.

Allowances or disallowances without vouchers or with imperfect vouchers to be reported.
241, 1882, s. 21.

34. In all cases where any sum of money is allowed to the credit of any accounting officer or other person, either without any written voucher or upon an imperfect voucher or incorrect certificate, or is disallowed in consequence of the absence or imperfection of such voucher or the absence or incorrectness of such certificate, the particulars and amount of such allowance or disallowance shall be specified to the Treasurer by the Auditor-General; and in case of the disallowance of any sum, the amount thereof shall be deemed and taken to be money paid by His Majesty to the use of such officer or other person at his request, and in addition to any other means of recovering such amount the same may be retained or stopped from any moneys then or thereafter payable to such officer or other person.

Statements and Audit thereof.

Treasurer to make quarterly statement of receipts and expenditure.
Cf. *ibid.*, s. 29.

35. The Treasurer, as soon as conveniently may be after the expiration of every quarter of the financial year, shall publish in the *Government Gazette* a statement in detail of the receipts of the public revenue during such quarter, and also a statement in detail of the expenditure thereof respectively during such quarter, together with a comparative statement of such receipts and expenditure during the corresponding quarter of the previous financial year.

And also yearly statements.
Ibid., s. 30.

36. The Treasurer shall, not later than two months after the end of every financial year, prepare a full and particular statement in detail of the expenditure of the public revenue for such year (classified and arranged in the same form and with the same columns and under the same divisions and subdivisions as have been employed in the appropriation thereof) for the same period, and also of the receipt of the said revenue for the same year, and shall transmit such statement to the Auditor-General.

37. The

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37. The Auditor-General shall forthwith examine such statement and prepare and sign a report explaining such statement in full, and showing—

Auditor-General to audit and report.
Cf. *ibid.*, s. 31.

- (a) in what particulars such statement agrees with or differs from the accounts of the Treasurer ;
- (b) full particulars of every case in which the provisions of this or of any other Act, or any prescribed forms, have not been carried out or adopted, or in any manner have been varied or departed from ;
- (c) every case in which default has been made in delivering or sending accounts, or collecting or accounting for any moneys or stores ;
- (d) all sums allowed or disallowed without vouchers or with imperfect vouchers, or upon incorrect certificates ;
- (e) any proceedings that may have been taken by or against any person in pursuance of the provisions of this Act ;
- (f) every case in which the Governor has exempted the accounts of any Department from detailed audit ;
- (g) all surcharges which have been made by the Auditor-General, and not satisfied, or which have been removed by order of the Governor ; and
- (h) such other information as may be prescribed, or as the Auditor-General thinks desirable.

38. The Auditor-General shall append to the said report—

Certain documents to be appended to reports.

Cf. *ibid.*, s. 32.

- I. Particulars of every warrant of the Governor appropriating to any purpose any sum of money which has neither been appropriated by Parliament to that purpose nor been authorised by the Governor's Appropriation Act, 1911, to be appropriated to that purpose, and of every such warrant authorising the expenditure for any purpose of a larger sum than has been appropriated by Parliament to that purpose :

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- II. A copy of every case or statement of facts laid by the Auditor-General before the Crown Solicitor for opinion, and of such opinion.

39. The Auditor-General shall, within fourteen days after making and signing the said report, if Parliament is in session and actually sitting, or, if Parliament is not in session or not actually sitting, then within fourteen days after the commencement of the next session of Parliament, transmit to the President of the Legislative Council and to the Speaker of the House of Assembly duplicates of the said statement accompanied by such report and appendices, and the President and the Speaker shall forthwith lay the same before their respective Houses.

Report to be transmitted to the President and Speaker.

Ibid., s. 33.

40. The

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Auditor-General
may make sugges-
tions in special
report.

Ibid., s. 34.

40. The Auditor-General, in such yearly report or in any special report which he may at any time think fit to make, recommend any plans and suggestions that he may think fit to be adopted for the better collection and payment of the revenue and other moneys as aforesaid, and the more effectual and economical audit and examination of the public accounts and any improvement in the mode of keeping such accounts; and generally to report upon all matters relating to the public accounts, and such plans and suggestions shall be considered and dealt with by the Governor.

Auditor-General
may audit accounts
of corporations and
district councils.

Ibid., s. 35.

41. It shall be the duty of the Auditor-General, or any officers appointed by him for the purpose, to audit the accounts of any Municipal Corporation, District Council, or other public corporation or institution receiving aid out of the public moneys, when required so to do by the Chief Secretary; and the Auditor-General shall have and may exercise, in respect of the moneys and accounts of any such body, and the persons dealing therewith, the same powers as are hereby vested in the Auditor-General in respect of the public revenue and the public accounts.

Penalties.

Penalties for
misappropriations
of public moneys or
stores.

Cf. 241, 1882, s. 23.

42. (1) Any person in the Public Service of His Majesty who—

(a) misapplies or improperly disposes of, or makes use of otherwise than as provided by this Act, any public moneys or stores which come into his possession or control for or on account of the public revenue of the State, or (by virtue of his office or employment or of any legal process whatsoever) for, or on account of, or for the use or benefit of, any other person; or

(b) pays any such moneys into his own private account at any bank

shall be deemed to have fraudulently converted such moneys or stores to his own private use, and shall be guilty of an indictable offence, and shall be liable to imprisonment with or without hard labor for any period not exceeding five years.

(2) Any such person liable to account for the receipt or expenditure of any public stores who wilfully damages or destroys any public stores shall be guilty of an indictable offence, and shall be liable to imprisonment with or without hard labor for any period not exceeding two years.

Punishment for
forgery of Treasury
documents.

Cf. *ibid.*, s. 36.

43. If any person—

(a) forges or counterfeits, or causes or procures to be forged or counterfeited, or knowingly or wilfully acts or assists in forging or counterfeiting—

i. the name, initials, mark, or handwriting of any other person to any writing whatsoever for or in order to receive or obtain any public money or any money out of the public revenue, or any stores belonging to His Majesty; or

ii. any

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II. any writing made by any such person ; or

- (b) utters or publishes any such writing knowing it to be forged or counterfeited with an intention to defraud His Majesty or any person whomsoever,

he shall be guilty of an indictable offence, and shall be liable to imprisonment for any period not exceeding fifteen years.

44. Any person who fails—

- (a) to attend the Auditor-General for the purpose of being examined ; or
- (b) to produce any accounts, books, vouchers, documents, or papers ; or
- (c) to be sworn or to make a declaration or affirmation ; or
- (d) to answer any lawful question,

Persons failing to attend Auditor-General or to give evidence.
Cf. *ibid.*, s. 25 (part).

when required so to do by the Auditor-General, shall be liable to a penalty not exceeding One Hundred Pounds.

45. If any person—

- (a) takes any oath or makes or subscribes any declaration or affirmation provided for by this Act ; and
- (b) in the course of his examination upon such oath, declaration, or affirmation, wilfully and corruptly gives false evidence,

Penalty on person taking false oath or making a false declaration.
Cf. *ibid.*, s. 26.

he shall be guilty of an indictable offence, and shall be liable to imprisonment with or without hard labor for any period not exceeding four years.

46. Any person who is guilty of any wilful act of commission or omission contrary to any of the provisions of this Act for which no penalty is expressly provided shall be guilty of an offence, and shall be liable to a penalty not exceeding Fifty Pounds.

Offences generally.
Comm. 4, 1901, s. 69.

Regulations.

47. (1) The Governor may make regulations for any of the purposes required, permitted, or contemplated by this Act, or which may be necessary or convenient for carrying out any of the provisions of this Act or for better effecting the due care and management of the public moneys.

Regulations may be made.
Cf. 241, 1882, s. 7.

(2) Any such regulation may impose a penalty not exceeding Ten Pounds for the breach of the same or any other regulation.

Audit Act.—1921.

Legal Procedure.

Summary proceed-
ings for offences.

48. All proceedings in respect of offences against this Act (other than indictable offences) shall be disposed of summarily.

Appeal.

49. There shall be an appeal in respect of proceedings in respect of offences against this Act.

Special case.

50. In the event of an appeal in respect of proceedings in respect of offences against this Act, a special case may be stated.

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

W. E. G. A. WEIGALL, Governor.

Audit Act.—1921.

THE SCHEDULES.

FIRST SCHEDULE.

Section 3

ACTS REPEALED.

Reference to Acts.	Title of Acts.
No. 241 of 1882	The Audit Act, 1882.
No. 617 of 1895	The Audit Act Amendment Act, 1895.
No. 921 of 1907	The Audit Act Further Amendment Act, 1907.

SECOND SCHEDULE.

Sections 9, 10.

DECLARATION BY THE AUDITOR-GENERAL OR THE DEPUTY OF THE
AUDITOR-GENERAL.

I, [name]
do solemnly and sincerely promise and declare that, according to the best of my
skill and ability, I will faithfully, impartially, and truly execute the office and
perform the duties of Auditor-General (or Deputy of the Auditor-General).