

97R. Auditor to report on compliance with political expenditure requirements

- (1) In reporting on the accounting records of an organization under section 65 the auditor, if able to do so, is to express an opinion on whether or not the organization has contravened or failed to comply with section 97P.
- (2) If the auditor finds that the accounting records are not in a form that is conducive to identifying a contravention of or failure to comply with section 97P, the auditor is to report that finding.

[Section 97R inserted by No. 3 of 1997 s.17.]