

AUDIT.

No. 51 of 1965.

AN ACT to amend the Audit Act, 1904-1957.*[Assented to 9th November, 1965.]*

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title
and citation.

1. (1) This Act may be cited as the *Audit Act Amendment Act, 1965*.

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Approved
for Reprint,
22nd March,
1963.

(2) In this Act the Audit Act, 1904-1957, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Audit Act, 1904-1965.

2. Section four of the principal Act is amended— S. 4
amended.

- (a) by adding immediately before the interpretation, “Deputy”, the following interpretation—

“Accounting officer” includes every person who by any law, regulation or appointment is charged with the duty of collecting or receiving, or who does actually collect or receive, any public moneys, or who is charged with the duty of disbursing or who does actually disburse, any public moneys; ;

- (b) by deleting the interpretation, “Public accountant”; and

- (c) by substituting for the words, “Colonial Treasurer” in the interpretation, “The Treasurer”, the words, “Treasurer of the State for the time being”.

3. Section five of the principal Act is amended by adding after the word, “General”, being the last word in the section, the passage, “, who shall be the permanent head within the meaning of the Public Service Act, 1904, of the Government department known as the Audit Department”. S. 5
amended.

4. Section six of the principal Act is amended— S. 6
amended.

- (a) by deleting the passage, “on or after the first day of January, one thousand nine hundred and fifty-four” in lines seven and eight of paragraph (a) of subsection (1a);

- (b) by inserting after the word, “the” in line two of paragraph (b) of subsection (1a), the words, “last determined”;

(c) by substituting for the words, "provided that this subsection shall not apply to the present occupant of the office" in lines two, three and four of subsection (2), the passage, "unless authorised by the Governor to continue in office pursuant to subsection (3) of this section and he is able and willing to do so"; and

(d) by adding the following subsection—

(3) The Governor may authorise the Auditor General to continue in the performance of the duties of his office after attaining the age of sixty-five years, if the Auditor General is able and willing to do so, for such time as the Governor determines but not longer than the thirty-first day of December next following the date of his attaining that age. .

S. 7
amended.

5. Section seven of the principal Act is amended by substituting for paragraph (c) of subsection (2), the following paragraph—

(c) if, except on leave granted by the Governor, he absents himself from duty for more than twenty-one consecutive days, or for more than forty-two days in any twelve months, inclusive in each case of annual leave; or.

S. 11
repealed and
section
substituted.
Appointment
of Deputy of
Auditor
General.

6. Section eleven of the principal Act is repealed and the following section substituted—

11. The Governor may appoint some person who, in the event of any illness, incapacity, suspension or absence of the Auditor General, shall act as the deputy of the Auditor General during such illness, incapacity, suspension or absence, and who shall have and may exercise and perform, during any time for which he acts as deputy, the powers, authorities, duties and functions of the Auditor General; and the person so appointed shall make and subscribe before the Executive Council a declaration in the form contained in the Schedule to this Act or to the like effect.

7. The principal Act is amended by substituting for the heading, "PUBLIC ACCOUNTANTS," occurring immediately before section seventeen, the heading, "ACCOUNTING OFFICERS."

Amendment
of heading
prior to
S. 17.

8. The principal Act is amended by substituting the words, "accounting officer" for the words, "public accountant" in—

Ss. 17, 18, 19,
20, 23 and 25
amended.

- (a) line one of section seventeen;
- (b) line one of section eighteen;
- (c) lines one and four of section nineteen;
- (d) lines two and seven of section twenty;
- (e) line two of section twenty-three; and
- (f) line one of subsection (1), and again in line one of subsection (2), of section twenty-five.

9. The principal Act is amended by substituting the words, "accounting officers" for the words, "public accountants" in—

Ss. 26 and 28
amended.

- (a) line ten of subsection (1) of section twenty-six; and
- (b) line five of section twenty-eight.

10. The principal Act is amended by substituting the words, "accounting officer" for the words, "public accountant" in—

Ss. 32 and 33
amended.

- (a) the last line of subsection (1), and again in line one of subsection (2), and again in line five of subsection (3), of section thirty-two; and
- (b) line one of subsection (1), and again in line two of subsection (6), of section thirty-three.

S. 34
amended.

11. Section thirty-four of the principal Act is amended—

- (a) by adding immediately after the section number, "34." in line one, the subsection designation, "(1)";
- (b) by deleting the passage commencing with the expression, "Provided that" in line twelve down to and including the word, "therefor", being the last word in the section; and
- (c) by adding the following subsection—

(2) Notwithstanding the provisions of subsection (1) of this section—

- (a) if the Treasurer considers it expedient, the unexpended balance of any vote may, to the extent necessary to meet any relevant accrued unpaid commitment, be transferred to an appropriate account for that purpose, and any such transfer shall be deemed to be a payment correctly chargeable against such vote for that financial year; and
- (b) votes or unexpended balances thereof, if bound by contracts taken within the year, or in any previous year, shall be continued and maintained pending fresh votes and be a charge upon and paid out of the revenue of the next succeeding year; and the Governor may issue his warrant therefor. .

S. 35
amended.

12. Section thirty-five of the principal Act is amended by substituting for the words, "the exigencies of the public service render it" in lines one and two of subsection (1), the words, "in the opinion of the Treasurer it is".

13. Section thirty-six of the principal Act is amended by substituting for the word, "The", being the first word in the section, the passage, "Subject to section thirty-four of this Act, the".

S. 36
amended.

14. Section thirty-seven of the principal Act is amended by substituting for the word, "pass-book", in line eight, the words, "bank pass-book or bank statement".

S. 37
amended.

15. Section thirty-eight of the principal Act is amended by substituting for the words, "public accountant" in line one, the words, "accounting officer".

S. 38
amended.

16. Section forty of the principal Act is amended by inserting after the word, "pass-book" in the last line of paragraph (a), the words, "or bank statement".

S. 40
amended.

17. Section forty-one of the principal Act is amended—

S. 41
amended.

(a) by substituting for the words, "public accountant" in line one of paragraph (a) of subsection (2), the words, "accounting officer";

(b) by substituting for the passage commencing with the word, "within" in line twenty-eight of subsection (2) down to the end of the subsection, the following passage—

"by writing under his hand, require the person concerned to show cause within such time not exceeding one month as the Auditor General may allow, why he should not be surcharged, and may surcharge that person, if he fails to show cause to the satisfaction of the Auditor General, with any deficiency or loss or any expenditure that has not been duly authorised, vouched or certified.";

(c) by adding after subsection (2), the following subsections—

(3) The Auditor General may, at any time within six months, revoke any surcharge made by him.

(4) The Auditor General shall report to the Treasurer all surcharges made by him. ;

and

(d) by substituting for the subsection designation, “(3)” in line one of subsection (3), the subsection designation, “(5)”.

S. 43
amended.

18. Section forty-three of the principal Act is amended by substituting for the words, “public accountant” in line three, and again in line seven, of subsection (1), the words, “accounting officer”, in each case.

S. 44
amended.

19. Section forty-four of the principal Act is amended—

(a) by substituting for the words, “public accountant” in line five of subsection (1), and again in line three of paragraph (a) of subsection (2), the words, “accounting officer”, in each case; and

(b) by adding the following subsection—

(3) Except where the fee for an audit is prescribed by any Act, the Auditor General may determine the fee to be paid for an audit as he considers reasonable in the circumstances, but no audit fee shall be payable by any department or concern that operates directly on the Consolidated Revenue Fund or is substantially financed from that Fund. .

20. Section forty-five of the principal Act is amended by substituting for the word, "No", being the first word in the section, the passage, "Subject to the provisions of subsection (6) of section thirty-three of this Act, no". S. 45
amended.

21. The principal Act is amended by substituting the words, "accounting officer" for the words, "public accountant" in— Ss. 46 and 47
amended.

(a) line six of subsection (1) of section forty-six; and

(b) line twelve, and again in the last line, of section forty-seven.

22. The principal Act is amended by substituting the words, "accounting officers" for the words, "public accountants" in— Ss. 60 and 62
amended.

(a) line six of subsection (2) of section sixty; and

(b) line six of subsection (2) of section sixty-two.

23. Section sixty-four of the principal Act is amended by substituting for the word, "public accountant" in line one of subsection (1), and again in line one of subsection (2), the words, "accounting officer", in each case. S. 64
amended.

24. Section seventy-one of the principal Act is amended— S. 71
amended.

(a) by adding after paragraph (a) of subsection (1), the following paragraph—

(aa) the purchase, receipt, safe custody, issue, sale or other disposal, or write-off, of stores, plant and other property of the State, the hire of plant, and the proper accounting for and stocktaking of such stores, plant and other property; ; and

- (b) by substituting for the words, "public accountant" in line two, and again in line eight, of subsection (4), the words, "accounting officer", in each case.
