

## Local Government Act 1995

**Local Government (Audit) Amendment  
Regulations 2005**

Made by the Governor in Executive Council.

**1. Citation**

These regulations are the *Local Government (Audit) Amendment Regulations 2005*.

**2. Commencement**

These regulations come into operation on 7 May 2005.

**3. The regulations amended**

The amendments in these regulations are to the *Local Government (Audit) Regulations 1996*\*.

[\* *Reprint 1 as at 10 October 2003.*

*For amendments to 9 March 2005 see Gazette 1 June 2004.]*

**4. Regulation 3 amended**

Regulation 3 is amended by inserting in the appropriate alphabetical position the following definition —

“

“**audit committee**” means an audit committee  
established under section 7.1A;

”.

**5. Regulation 6 amended**

(1) Regulation 6(2)(d)(ii) is amended by deleting “nominal” in both places where it occurs.

(2) Regulation 6(3) is amended after the definition of “relevant person” by deleting the full stop and inserting —

“

;

“**value**” has the meaning given by section 5.62(2).

”.

**6. Regulation 13 amended**

Regulation 13 is amended in the Table as follows:

(a) under the heading “*Local Government Act 1995*” by deleting “s. 5.57” and “s. 5.58”;

- (b) under the heading “*Local Government (Financial Management) Regulations 1996*” by deleting “r. 35”.

**7. Regulation 16 inserted**

After regulation 15 the following regulation is inserted —

“

**16. Functions of audit committee**

An audit committee —

- (a) is to provide guidance and assistance to the local government —
- (i) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
  - (ii) as to the development of a process to be used to select and appoint a person to be an auditor;

and

- (b) may provide guidance and assistance to the local government as to —
- (i) matters to be audited;
  - (ii) the scope of audits;
  - (iii) its functions under Part 6 of the Act; and
  - (iv) the carrying out of its functions relating to other audits and other matters related to financial management.

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By Command of the Governor,

G. M. PIKE, Clerk of the Executive Council.

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