

WESTERN AUSTRALIA

FINANCIAL ADMINISTRATION AND AUDIT AMENDMENT ACT

No. 3 of 1986

AN ACT to amend the *Financial Administration
and Audit Act 1985*.

[Assented to 27 June 1986.]

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

1. This Act may be cited as the *Financial Administration and Audit Amendment Act 1986*.

Commencement

2. This Act shall come into operation on the first day fixed for the coming into operation of any part of the *Financial Administration and Audit Act 1985*.

Principal Act

3. In this Act the *Financial Administration and Audit Act 1985** is referred to as the principal Act.

[*Act No. 117 of 1985.]

Section 3 amended

4. Section 3 of the principal Act is amended in subsection (1)—

(a) by inserting after the definition of “Minister” the following definition—

“ “moneys of a statutory authority” means moneys, negotiable instruments or securities of any kind collected, received or held by any person for or on behalf of a statutory authority; ”;

(b) by deleting the definitions of “other moneys” and “other property” and substituting the following definitions—

“ “other moneys” means moneys, negotiable instruments or securities of any kind collected, received or held by the State or a statutory authority for or on behalf of a person other than the State or a statutory authority;

“other property” means property that is held by the State or a statutory authority for or on behalf of a person other than the State or a statutory authority; ”; and

(c) by deleting the definitions of “public moneys” and “public property” and substituting the following definitions—

“ “public moneys” means moneys, negotiable instruments or securities of any kind collected, received or held by any person for or on behalf of the State, but does not include moneys of a statutory authority;

“public property” means all property, other than public moneys, held for or on behalf of the State or a statutory authority; ”.

Section 4 amended

5. Section 4 of the principal Act is amended by inserting after subsection (2) the following subsections—

“ (3) Where regulations under this Act provide that an administration is deemed to constitute a department for the purposes of this Act, the provisions of this Act shall have effect in relation to that administration subject to the modifications provided for in Part I of Schedule 1A.

(4) The provisions of this Act shall have effect in relation to the Office of the Auditor General subject to the modifications provided for in Part II of Schedule 1A. ”.

Section 6 amended

6. Section 6 of the principal Act is amended in subsection (2)—

(a) by inserting after “public moneys” in paragraph (a) the following—

“ and moneys of a statutory authority ”;

(b) by deleting the full stop at the end of paragraph (b) and substituting the following—

“ ; and ”; and

(c) by inserting after paragraph (b) the following paragraph—

“ (c) all other moneys of a statutory authority except those—

(i) required by this Act or any other written law to be credited to the General Loan and Capital Works Fund, the Treasurer’s Advance Account or the Trust Fund; or

(ii) permitted by this Act to be credited to a bank account opened under section 21 (1) or permitted by any other written law to be credited to a bank account entitled to be opened under that written law. ”.

Section 20 amended

7. Section 20 of the principal Act is amended—

- (a) in subsection (1), by deleting “public” in paragraph (a); and
- (b) in subsection (2), by deleting “an agreement under”.

Heading to Division 6 of Part II substituted

8. The heading before section 34 of the principal Act is deleted and the following heading substituted—

“ *Division 6—Receipt of moneys* ”.

Section 34 amended

9. Section 34 of the principal Act is amended—

- (a) by inserting after the section designation “34.” the subsection designation “(1)”; and
- (b) by inserting the following subsection—

“ (2) Every person who collects or receives moneys of a statutory authority shall daily, or at such other intervals as may be directed by the Treasurer, deposit those moneys to the credit of—

- (a) the Public Bank Account;
- (b) an account maintained in accordance with Division 3; or
- (c) a bank account established in accordance with any other written law. ”.

Section 35 amended

10. Section 35 of the principal Act is amended by deleting “public moneys” and substituting the following—

“ moneys ”.

Section 36 amended

11. Section 36 of the principal Act is amended—

(a) in subsection (1)—

(i) by deleting “Crown” and substituting the following—

“ State or a statutory authority ”; and

(ii) by inserting after “public moneys” the following—

“ or moneys of a statutory authority, as the case may require ”;

(b) in subsection (2), by inserting after “direct” the following—

“ , except that a statutory authority may hold moneys to which this section applies in a bank account opened and maintained in accordance with section 21 (1) subject to the approval of the Treasurer and in accordance with such terms and conditions as the Treasurer may direct in writing ”; and

(c) in subsection (3), by deleting “Crown” in paragraph (b) and substituting the following—

“ State or a statutory authority ”.

Section 38 amended

12. Section 38 of the principal Act is amended in subsection (1) by inserting after “Notwithstanding” the following—

“ section 31 or ”.

Division 8 of Part II repealed and substituted

13. Division 8 of Part II of the principal Act, including the heading to that Division, is repealed and the following heading and Division substituted—

“ *Division 8—Investment of Moneys
of a Statutory Authority and other moneys*

Investment of moneys of a statutory authority
and other moneys

40. Subject to the terms of any written law concerning the investment of a particular trust fund or particular moneys and to the terms of the relevant trust statement, the Treasurer may—

(a) invest any moneys of a statutory authority or other moneys in the same manner as public moneys standing to the credit of the Public Bank Account may be invested under section 38;

- (b) authorize a statutory authority to invest moneys of the statutory authority and other moneys, being moneys that do not in either case form part of the Public Bank Account, in the same manner as public moneys may be invested under section 38 or trust funds may be invested in accordance with Part III of the *Trustees Act 1962* and in accordance with such directions and conditions as the Treasurer may issue in writing, including directions concerning the application of revenue derived from investment.

Revenue from moneys of a statutory authority
and other moneys

41. (1) Subject to the terms of any written law concerning the distribution of the income of a particular trust fund or particular moneys and to the terms of the relevant trust statement, where the Treasurer invests moneys of a statutory authority or other moneys, the amount of revenue derived from that investment shall, subject to subsections (2) and (3), be credited to the Consolidated Revenue Fund.

(2) Notwithstanding subsection (1), the Treasurer may—

- (a) in respect of revenue derived from the investment of moneys of a statutory authority, pay an amount not greater than the amount of revenue so derived to the statutory authority; and
- (b) in respect of revenue derived from the investment of other moneys, pay an amount not greater than the amount of revenue so derived to a person or to an account as the Treasurer determines.

(3) Notwithstanding subsections (1) and (2), the Treasurer may make agreements as to the payment of interest or revenue in respect of moneys of a statutory authority or other moneys and make payments in accordance with such agreements. ”.

Section 43 amended

14. Section 43 of the principal Act is amended by deleting “out its moneys”.

Section 51 amended

15. Section 51 of the principal Act is amended by deleting paragraph (d) and substituting the following paragraph—

“ (d) references to public moneys included references to moneys of a statutory authority. ”.

Section 53 amended

16. Section 53 of the principal Act is amended in paragraph (b) by deleting “Government” and substituting the following—

“ State ”.

Section 58 amended

17. Section 58 of the principal Act is amended in subsection (2) by deleting paragraph (c) and substituting the following paragraph—

“ (c) the collection of and accounting for public moneys, moneys of a statutory authority and other moneys; ”.

Section 81 amended

18. Section 81 of the principal Act is amended by repealing subsection (5).

Section 96 amended

19. Section 96 of the principal Act is amended in paragraph (e) by deleting “for the banking business of the Government”.

Schedule 1 amended**20. Schedule 1 to the principal Act is amended—**

- (a) by deleting “Commissioner of Transport”, “Distressed Persons Relief Trust”, “The Metropolitan Region Planning Authority”, “The Western Australia Art Gallery Board”, and “Western Australian Lamb Marketing Board”; and
- (b) by inserting in the appropriate alphabetical positions the following—
- “Authority for Intellectually Handicapped Persons”;
 - “Construction Industry Long Service Leave Payments Board”;
 - “State Planning Commission”;
 - “The Board of the Art Gallery of Western Australia”;
 - “The Burswood Park Board”;
 - “Western Australian Fire Brigades Disablement Benefits Board”;
 - “Western Australian Fire Brigades Superannuation Board”;
 - “Western Australian Meat Marketing Corporation”.

Schedule 1A inserted

21. After Schedule 1 of the principal Act, the following Schedule is inserted—

“ **SCHEDULE 1A** (Section 4)

MODIFICATIONS APPLICABLE IN SPECIAL CASES**PART I****Administrations deemed to be departments**

The provisions of this Act specified in column 1 are modified and shall have effect for the purposes of section 4 (3) (which refers to an administration deemed to be a department for the purposes of this Act) as if they were in the form set out opposite in column 2.

Column 1

Column 2

*Section**Modification*

52

52. (1) There shall be an accountable officer for each department who shall be responsible for the financial administration of the services under the control of the department.

(2) The Treasurer shall appoint a person to be the accountable officer for each department and shall make the appointment in writing signed by him.

SCHEDULE—*continued*

Column 1	Column 2
<i>Section</i>	<i>Modification</i>
62(1)	<p>62. (1) The accountable officer of a department shall by 31 August in each year cause to be prepared an annual report containing—</p> <ul style="list-style-type: none"> (a) financial statements of receipts and payments for the financial year; (b) performance indicators and such other information as may be directed by the Treasurer's Instructions; and (c) a report on the operations of the department during the preceding financial year.
63	<p>63. The accountable officer of a department shall by 31 August in each year cause to be submitted to the Auditor General and the Treasurer a copy of the financial statements and the information referred to in section 62 (1) (a) and (b).</p>
64	<p>64. (1) The accountable officer shall transmit copies of each annual report referred to in section 62 together with a copy of the opinion of the Auditor General to both Houses of Parliament within 21 days of receiving the Auditor General's opinion if the Parliament is then in session and sitting.</p> <p>(2) The accountable officer shall, within 21 days of receiving the opinion of the Auditor General referred to in subsection (1), if the Parliament is not then in session and sitting, transmit copies of his annual report referred to in section 62 together with a copy of the opinion of the Auditor General to the Clerk of the Legislative Assembly and the Clerk of the Legislative Council and make the report and the opinion available to the public.</p>
65	<p>65. If the accountable officer is not able to cause to be prepared by 31 August in a year an annual report as required by section 62 (1), the accountable officer shall by that date inform both Houses of Parliament of his inability to do so and the reasons for that inability.</p>
93 (2) (b)	<p>(b) in the case of a department's financial statements, to the accountable officer of the department and a copy to the Treasurer; and</p>
94 (1) (b)	<p>(b) in the case of a department's financial statements, to the accountable officer of the department and a copy to the Treasurer; and</p>
94 (2)	<p>(2) In a case to which subsection (1) (b) applies, the accountable officer shall transmit copies of the Auditor General's interim report to both Houses of Parliament within 7 sitting days of receiving that report.</p>

PART II

Office of the Auditor General

The provisions of this Act specified in column 1 are modified and shall have effect for the purposes of section 4 (4) (which refers to the Office of the Auditor General) as if they were in the form set out opposite in column 2.

Column 1	Column 2
<i>Section</i>	<i>Modification</i>
52	<p>52. (1) The accountable officer for the Office of the Auditor General shall be responsible for the financial administration of the services under the control of the department.</p> <p>(2) The permanent head of the Office of the Auditor General shall be the accountable officer for that department.</p>
62 (1)	<p>62. (1) The accountable officer of the Office of the Auditor General shall by 31 August in each year cause to be prepared an annual report containing—</p> <p>(a) financial statements of receipts and payments for the financial year;</p> <p>(b) performance indicators and such other information as may be directed by the Treasurer's Instructions; and</p> <p>(c) a report on the operations of the Office of the Auditor General during the preceding financial year.</p>
63	<p>63. The accountable officer of the Office of the Auditor General shall by 31 August in each year cause to be submitted to the auditor appointed under section 81 (2) and the Treasurer a copy of the financial statements and the information referred to in section 62 (1) (a) and (b).</p>
64	<p>64. (1) The accountable officer of the Office of the Auditor General shall transmit copies of his annual report referred to in section 62 together with a copy of the opinion of the auditor appointed in accordance with section 81 (2) to both Houses of Parliament within 21 days of receiving the auditor's opinion if the Parliament is then in session and sitting.</p> <p>(2) The accountable officer of the Office of the Auditor General shall, within 21 days of receiving the auditor's opinion referred to in subsection (1), if the Parliament is not then in session and sitting, transmit copies of his annual report referred to in section 62 together with a copy of the opinion of the auditor to the Clerk of the Legislative Assembly and the Clerk of the Legislative Council and make the report and the opinion available to the public.</p> <p>(3) The annual report of the accountable officer of the Office of the Auditor General and the auditor's opinion may be attached to a report prepared and submitted under section 95 or submitted separately.</p>

PART II—*continued*

Column 1	Column 2
<i>Section</i>	<i>Modification</i>
65	65. If the accountable officer of the Office of the Auditor General is not able to cause to be prepared by 31 August in a year an annual report as required by section 62 (1), the accountable officer shall by that date inform both Houses of Parliament of his inability to do so and the reasons for that inability. ”.