



New South Wales

Local Government (General) Amendment (Transitional Auditors) Regulation 2016

under the

Local Government Act 1993

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Local Government Act 1993*.

PAUL TOOLE, MP
Minister for Local Government

Explanatory note

The object of this Regulation is to amend the *Local Government (General) Regulation 2005* to modify transitional provisions consequent on the commencement of changes to arrangements for auditing councils. This Regulation is made under the *Local Government Act 1993*, including section 748 (the general regulation-making power) and clause 121 (5) of Schedule 8.

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1 Name of Regulation

This Regulation is the *Local Government (General) Amendment (Transitional Auditors) Regulation 2016*.

2 Commencement

This Regulation commences on the day on which it is published on the NSW legislation website.

Schedule 1 Amendment of Local Government (General) Regulation 2005

Clause 419 Modification of auditor transitional provisions

Insert at the end of clause 419:

- (2) For the purposes of clause 121 (5) of Schedule 8 to the Act, clause 121 of that Schedule is taken to be further modified by inserting after clause 121 (3A):
 - (3B) Despite subclause (1), the Auditor-General is to provide auditing services to a new council in respect of the previous financial reporting period for a former council if the Administrator of a new council notifies the Auditor-General in writing that the Administrator is of the opinion that it is likely that the new council will not be able to prepare audited financial reports relating to that period in respect of the former council before 31 December 2016.
 - (3C) The Auditor-General is to provide the audited financial reports in respect of the previous financial reporting period as soon as practicable after being appointed under subclause (3B).
 - (3D) Any agreement between a new council (or any predecessor of a new council) and the person who provides auditing services to the new council in respect of the previous financial period for a former council ceases to have effect if the Auditor-General is appointed to provide auditing services under subclause (3B).
 - (3E) Subclause (3D) does not operate to terminate an agreement to provide auditing services under which any other person provides auditing services to the new council in respect of the previous financial reporting period for another former council.
- (3) For the purposes of clause 121 (5) of Schedule 8 to the Act, clause 121 of that Schedule is taken to be further modified by inserting after clause 121 (8):
 - (9) In this clause:

former council means a council whose area is included in the area of a new council and that existed immediately before the constitution of the new council.

previous financial reporting period means the period commencing on 1 July 2015 and ending at the end of the day on which the new council was constituted.