



New South Wales

Government Sector Audit Regulation 2021

under the

Government Sector Audit Act 1983

Her Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Government Sector Audit Act 1983*.

DOMINIC PERROTTET, MP
Treasurer

Explanatory note

The object of this Regulation is to prescribe certain entities, and certain funds and accounts controlled or managed by other entities, as entities that may be required to have financial reports and other books and records audited by the Auditor-General on the request of the Treasurer or a responsible Minister.

This Regulation comprises or relates to the following matters set out in the *Subordinate Legislation Act 1989*, Schedule 3—

- (a) matters that are not likely to impose an appreciable burden, cost or disadvantage on any sector of the public,
- (b) matters of a machinery nature.

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Government Sector Audit Regulation 2021

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Government Sector Audit Act 1983

1 Name of Regulation

This Regulation is the *Government Sector Audit Regulation 2021*.

2 Definitions

In this Regulation—

the Act means the *Government Sector Audit Act 1983*.

Note. The Act and the *Interpretation Act 1987* also contain definitions and other provisions that affect the interpretation and application of this Regulation.

3 Commencement

This Regulation commences on 1 July 2021 and is required to be published on the NSW legislation website.

4 Prescribed entities

- (1) For the purposes of the Act, section 44(1), definition of *prescribed entity*, paragraph (a), an entity listed in Schedule 1, Part 1 is prescribed as an entity to which the Act, Part 3, Division 4 applies.
- (2) For the purposes of the Act, section 44(1), definition of *prescribed entity*, paragraph (b), a fund or account listed in Schedule 1, Part 2 is prescribed as a fund or account to which the Act, Part 3, Division 4 applies.

5 Repeal and savings

- (1) The *Public Finance and Audit Regulation 2015* is repealed.
- (2) Any Act, matter or thing, that immediately before the repeal of the *Public Finance and Audit Regulation 2015*, had effect under that Regulation continues to have effect under this Regulation.

Schedule 1 Prescribed entities

clause 4

Part 1

AustLII Foundation Limited (ACN 134 717 972)

Belgenny Farm Agricultural Heritage Centre Trust

Each board of management, state conservation area trust and trust board established for a state conservation area within the meaning of the *National Parks and Wildlife Act 1974*

Central Coast Council, in its capacity as a water supply authority within the meaning of the *Water Management Act 2000*

City West Housing Pty Limited (ACN 065 314 758)

Cowra Japanese Garden Maintenance Foundation Limited (ACN 003 720 401)

Cowra Japanese Garden Trust

Eif Pty Limited (ACN 099 664 276)

National Art School (ACN 140 179 111)

NSW Fire Brigades Superannuation Pty Limited (ACN 108 677 854)

Sydney Educational Broadcasting Ltd (ACN 001 684 564)

The Brett Whiteley Foundation (ACN 068 008 837)

The trustees of the Art Gallery of New South Wales Foundation

The trustees of the Farrer Memorial Research Scholarship Fund

The trustees of each superannuation scheme established by a trust deed as referred to in the *Superannuation Administration Act 1996*, section 127

United States Studies Centre (ACN 122 586 341)

Universities Admissions Centre (NSW & ACT) Pty Limited (ACN 070 055 935)

Part 2

Crown Employees (NSW Fire Brigades Firefighting Staff Death and Disability) Superannuation Fund

Energy Investment Fund

The funds for the time being under the management of the New South Wales Treasury Corporation, as trustee

Home Building Compensation Fund

Macquarie University Professorial Superannuation Scheme

Parliamentary Contributory Superannuation Fund

The superannuation fund amalgamated under the *Superannuation Administration Act 1991* and continued to be amalgamated under the *Superannuation Administration Act 1996*

University of Sydney Professorial Superannuation System