



New South Wales

Government Sector Audit and Other Legislation Amendment Bill 2022

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The object of this Bill is to amend the *Government Sector Audit Act 1983* and the *Local Government Act 1993* to extend the performance audit powers of the Auditor-General to include non-government entities that carry out government funded activities for or on behalf of State and local government entities to assess whether the activities are being carried out effectively, economically, efficiently and lawfully.

This Bill also amends the *Government Sector Audit Act 1983* and the *Local Government Act 1993* to implement recommendations of the quadrennial review of the Audit Office

Outline of provisions

Clause 1 sets out the name, also called the short title, of the proposed Act.

Clause 2 provides for the commencement of the proposed Act.

Schedule 1 **Amendment of Government Sector Audit Act 1983 No 152**

Schedule 1[1] replaces Part 3, Division 2A to provide that the Auditor-General may conduct an audit of a related relevant entity that receives money or other resources, whether directly or indirectly, from an auditable entity for a State purpose as part of a performance audit of the auditable entity.

Proposed sections 38A–38C define certain terms for proposed Division 2A, including *audit*, *auditable entity*, *governing body*, *performance audit*, *related relevant entity*, *relevant activities*, *relevant entity* and *State purpose*.

Proposed section 38D clarifies that a relevant entity is not an auditable entity merely because the Auditor-General may conduct an audit of the activities of the entity.

Proposed section 38E provides that certain provisions in Part 3, Division 2 of the Act apply to a performance audit of the relevant activities of a relevant entity in the same way the provisions apply to an audit of an auditable entity, subject to certain limitations.

Proposed section 38EA provides that the Auditor-General may conduct a performance audit of an auditable entity and the audit may include a performance audit of the relevant activities of a related relevant entity.

Proposed section 38EB requires the Auditor-General to report the result of a performance audit and certain other matters. The Auditor-General must provide a summary of any findings and proposed recommendations of the performance audit and other matters to the Minister responsible for the auditable entity, the Treasurer and other certain persons and bodies at least 28 days before making a report of the performance audit.

Proposed section 38EC provides that the Auditor-General must present a report made under proposed section 38EB in each House of Parliament as soon as practicable after making the report.

Schedule 1[2] inserts a savings and transitional provision to provide that the Auditor-General may conduct an audit of a relevant entity in relation to relevant activities of the relevant entity that occurred before the commencement of the proposed Act.

Schedule 2 Amendment of Local Government Act 1993 No 30

Schedule 2[1] provides that the Auditor-General may conduct a performance audit of a relevant entity that receives money or other resources from a council for a local government purpose.

Proposed sections 421A–421BA define certain terms for Chapter 13, Part 3, Division 2A, including *audit*, *governing body*, *local government purpose*, *performance audit*, *related relevant entity*, *relevant activities* and *relevant entity*.

Proposed section 421BB clarifies that a relevant entity is not an auditable entity under the *Government Sector Audit Act 1983* merely because the Auditor-General may conduct an audit of the activities of the relevant entity.

Proposed section 421BC provides that for the purposes of an audit of a relevant entity, the *Local Government Act 1993*, sections 423–425 apply to the audit as if the relevant entity was a local council, to the extent it is necessary for the Auditor-General to assess the operations of the relevant entity in relation to achieving the local government purpose.

Proposed section 421BD provides that the Auditor-General may conduct a performance audit of a local council that may include a performance audit of the relevant activities of a related relevant entity.

Proposed section 421BE requires the Auditor-General to report the result of a performance audit and certain other matters. The Auditor-General must provide a summary of any findings and proposed recommendations of a performance audit and other matters to the Minister, the Department Chief Executive, the local council to whom the audit relates and certain other bodies at least 28 days before making the report of the performance audit.

Schedule 2[2] inserts a savings and transitional provision to provide that the Auditor-General may conduct an audit of a relevant entity in relation to relevant activities of the relevant entity that occurred before the commencement of the proposed Act.

Schedule 3 Amendment of Government Sector Audit Act 1983 No 152 in relation to the quadrennial review of the Audit Office

Schedule 3[1] establishes the Auditor-General as an independent officer of Parliament. **Schedule 3[2]** makes it clear no implied rights, obligations or immunities arise from the Auditor-General being an independent officer of Parliament.

Schedule 3[3] requires the Parliament, Treasurer or other Minister to consult with the Auditor-General about the scope of a particular audit or audit-related service before requesting the Auditor-General to provide an audit or audit-related service.

Schedule 3[4]–[6] enable the Auditor-General, an auditor or another person authorised by the Auditor-General (an *authorised person*) to access Cabinet information in the exercise of the person's functions under the *Government Sector Audit Act 1983* or another Act. **Cabinet information** is defined to mean Cabinet information within the meaning of the *Government Information (Public Access) Act 2009* and includes information, a document or a thing relating to confidential proceedings of Cabinet or a committee of Cabinet. A certificate of the Premier that information is Cabinet information is conclusive evidence of the fact.

An authorised person must not publish or otherwise disclose confidential information accessed, must return confidential information to the entity from which it was obtained, must return to the entity or destroy copies of, or extracts from, books, records or other documents that include confidential information and must ensure ongoing access to confidential information ends at the conclusion of the audit. **Confidential information** is defined to mean Cabinet information and information privileged from production in legal proceedings on the ground of legal professional privilege.

Access to confidential information under the provision does not, by itself, prevent a claim of confidentiality or privilege.

Schedule 3[7]–[10] require the report of a quadrennial review of the Audit Office to be provided directly to the Public Accounts Committee instead of the Auditor-General. The reviewer must also provide an opportunity for auditable entities to make submissions about the auditing practices and standards of the Auditor-General.

Schedule 3[11] makes it clear the functions of the Public Accounts Committee include examining each annual report and other report of the Auditor-General and reporting to the Legislative Assembly about matters appearing in, or arising out of, the report.

Schedule 4 Amendment of Local Government Act 1993 No 30 in relation to the quadrennial review of the Audit Office

Schedule 4[4]–[6] enable the Auditor-General or a person authorised by the Auditor-General (an *authorised person*) to access Cabinet information and information privileged from production in legal proceedings on the ground of legal professional privilege in the exercise of the Auditor-General's functions under the *Local Government Act 1993* or another Act. **Cabinet information** is defined to mean Cabinet information within the meaning of the *Government Information (Public Access) Act 2009* and information, a document or a thing relating to confidential proceedings of Cabinet or a committee of Cabinet. A certificate of the Premier that information is Cabinet information is conclusive evidence of the fact.

The Auditor-General or authorised person must not publish or otherwise disclose confidential information accessed, must return confidential information to the council from which it was obtained, must return to the council or destroy copies of, or extracts from, books, records or other documents that include confidential information and must ensure ongoing access to confidential information ends at the conclusion of the audit. **Confidential information** is defined to mean

Cabinet information and information privileged from production in legal proceedings on the ground of legal professional privilege.

Access to confidential information under the provision does not, by itself, prevent a claim of confidentiality or privilege.

Schedule 4[1]–[3] insert a definition of *authorised person* and make consequential amendments.



New South Wales

Government Sector Audit and Other Legislation Amendment Bill 2022

Contents

		Page
	1 Name of Act	2
	2 Commencement	2
Schedule 1	Amendment of Government Sector Audit Act 1983 No 152 in relation to follow the dollar performance audits	3
Schedule 2	Amendment of Local Government Act 1993 No 30 in relation to follow the dollar performance audits	7
Schedule 3	Amendment of Government Sector Audit Act 1983 No 152 in relation to the quadrennial review of the Audit Office	11
Schedule 4	Amendment of Local Government Act 1993 No 30 in relation to the quadrennial review of the Audit Office	13



New South Wales

Government Sector Audit and Other Legislation Amendment Bill 2022

No. _____, 2022

A Bill for

An Act to amend the *Government Sector Audit Act 1983* and the *Local Government Act 1993* to enable the Auditor-General to conduct follow the dollar type performance audits of government funded activities of non-government entities carried out for or on behalf of State and local government entities; to amend the *Government Sector Audit Act 1983* and the *Local Government Act 1993* to provide for matters arising from the quadrennial review of the Audit Office; and for related purposes.

The Legislature of New South Wales enacts—

1

1 Name of Act

2

This Act is the *Government Sector Audit and Other Legislation Amendment Act 2022*.

3

4

2 Commencement

5

This Act commences on the date of assent to this Act.

6

Schedule 1	Amendment of Government Sector Audit Act 1983 No 152 in relation to follow the dollar performance audits	1
		2
		3
[1] Part 3, Division 2A		4
	Omit the Division. Insert instead—	5
Division 2A	Performance audits of activities	6
38A	Definitions	7
	In this Division—	8
	<i>audit</i> includes examination and inspection.	9
	<i>auditable entity</i> does not include a local council.	10
	<i>governing body</i> —see section 38B.	11
	<i>performance audit</i> —see section 38EA(1).	12
	<i>related relevant entity</i> , for an auditable entity, means an entity that is a relevant entity because it receives money or other resources, whether directly or indirectly, from or on behalf of the auditable entity for a State purpose.	13
	<i>relevant activities</i> , of a relevant entity—	14
	(a) means the activities of the relevant entity that relate to achieving the State purpose, but	15
	(b) does not include—	16
	(i) the provision of goods and services by the relevant entity to an auditable entity for the direct and exclusive use, or direct and exclusive benefit, of the auditable entity, or	17
	(ii) an arrangement of a class prescribed by the regulations.	18
	<i>relevant entity</i> —see section 38C.	19
	<i>State purpose</i> —see section 38C(a).	20
38B	Meaning of “governing body”	21
	(1) In this Division, a <i>governing body</i> , in relation to a relevant entity, means—	22
	(a) a board, council or other body comprised of individuals that are collectively responsible for managing the affairs of the entity, or	23
	(b) if the entity does not have a body described in paragraph (a)—the person who is the chief executive of the entity (however described) or otherwise responsible for the entity’s day to day management, or	24
	(c) another entity declared by the regulations to be the governing body for the entity.	25
	(2) In this Division, a governing body does not include—	26
	(a) a board, council or other body with merely advisory functions, or	27
	(b) an entity, or an entity of a kind, prescribed by the regulations not to be a governing body.	28
38C	Meaning of “relevant entity”	29
	In this Division, a <i>relevant entity</i> is an entity that—	30
	(a) receives money or other resources, whether directly or indirectly, from or on behalf of an auditable entity for a particular purpose (a <i>State purpose</i>), and	31
		32
		33
		34
		35
		36
		37
		38
		39
		40
		41
		42
		43

(b)	either—	1
(i)	agrees to use the money or other resources in achieving the State purpose, or	2
(ii)	has entered into a contract that relates to the State purpose, and	3
(c)	cannot be the subject of an audit conducted under another Division of this Act.	4
38D	Relationship with definition of “auditable entity”	5
	To avoid doubt, a relevant entity is not to be taken to be an auditable entity under this Act merely because the Auditor-General may conduct an audit of one or more of its activities under this Division.	6
38E	Application of Division 2 to audit of relevant activities of relevant entities	7
(1)	Division 2, other than sections 34 and 35, applies to the audit of the relevant activities of a relevant entity under this Division in the same way as Division 2 applies to the audit of an auditable entity.	8
(2)	However, sections 36 and 37 apply only to the extent the Auditor-General considers the exercise of powers under the sections necessary to assess the operations of the relevant entity in relation to achieving the State purpose.	9
38EA	Performance audit by Auditor-General	10
(1)	The Auditor-General may, when the Auditor-General considers it appropriate, conduct an audit (a <i>performance audit</i>) of all or any particular activities of an auditable entity to determine whether the auditable entity is carrying out its activities effectively and doing so economically and efficiently and in compliance with all relevant laws.	11
(2)	In conducting a performance audit of an auditable entity the Auditor-General may, if the Auditor-General considers it appropriate, include a performance audit of the relevant activities of a related relevant entity for the auditable entity.	12
	Example —In conducting a performance audit of an auditable entity, the Auditor-General may decide to conduct a performance audit of a grant made by the auditable entity to a related relevant entity for the auditable entity.	13
(3)	An audit under subsection (2) may be conducted only to the extent it assesses the operations of the related relevant entity in relation to achieving the State purpose.	14
(4)	A performance audit under this Division is separate from, and does not affect, another audit required or authorised by or under—	15
(a)	this Act, or	16
(b)	another Act.	17
(5)	A single performance audit may relate to the activities of more than one auditable entity or relevant entity.	18
38EB	Report of performance audit	19
(1)	The Auditor-General must report the result of the performance audit and other matters that, in the Auditor-General’s judgement, call for special notice to the following (the <i>report recipients</i>)—	20
(a)	the responsible Minister for the auditable entity, and	21
(b)	the Treasurer, and	22
(c)	the accountable authority for the auditable entity, and	23

(d)	if the audit includes an audit of the relevant activities of a related relevant entity for the auditable entity—the governing body of the related relevant entity.	1 2 3
(2)	The Auditor-General must not make a report of a performance audit under this section unless, at least 28 days before making the report, the Auditor-General has given the report recipients a summary of any findings and proposed recommendations in relation to the audit.	4 5 6 7
(3)	The Auditor-General may make a report of a performance audit under this section before the expiration of the 28-day period if the report recipients mentioned in subsection (1)(c) and (d) have provided to the Auditor-General any submissions or comments the report recipients wish to make.	8 9 10 11
(4)	The Auditor-General must include in the report of a performance audit under this section—	12 13
(a)	any submissions or comments made by the report recipients referred to in subsection (1)(c) and (d), or	14 15
(b)	a summary, in a form agreed by the report recipients referred to in subsection (1)(c) and (d), of any submissions or comments made by the report recipients.	16 17 18
(5)	The Auditor-General, in a report of a performance audit under this section—	19
(a)	may include other information the Auditor-General thinks desirable in relation to the activities the subject of the audit, and	20 21
(b)	must set out the reasons for opinions expressed in the report, and	22
(c)	may include recommendations arising out of the audit the Auditor-General thinks fit to make.	23 24
(6)	The Auditor-General may include the report in another report of the Auditor-General.	25 26
(7)	If a single performance audit relates to the activities of more than one auditable entity, the Treasurer may, if asked by the Auditor-General, decide the accountable authority for an appropriate auditable entity and responsible Minister to whom the Auditor-General must report under this section.	27 28 29 30
(8)	If the Treasurer makes a decision under subsection (7), a reference in this section to the accountable authority for the auditable entity or the responsible Minister is taken to be a reference to the accountable authority and responsible Minister decided by the Treasurer.	31 32 33 34
38EC	Tabling etc of reports under section 38EB	35
(1)	The Auditor-General must, as soon as practicable after making a report under section 38EB, present the report to each House of Parliament, if that House is sitting.	36 37 38
(2)	If a House of Parliament is not sitting when the Auditor-General seeks to present a report to the House under this section, the Auditor-General must present the report to the Clerk of the House to be dealt with in accordance with section 63C.	39 40 41 42
(3)	The Auditor-General may include the report in another report of the Auditor-General to the House of Parliament concerned.	43 44
[2]	Schedule 4 Savings, transitional and other provisions	45
	Insert after Part 9—	46

Part 10	Provisions consequent on enactment of Government Sector Audit and Other Legislation Amendment Act 2022	1 2 3
28	Application of Part 3, Division 2A	4
(1)	The Auditor-General may conduct an audit of the relevant activities of a relevant entity carried out before the commencement.	5 6
(2)	Without limiting subclause (1), an audit may be carried out under Part 3, Division 2A of this Act in relation to the relevant activities of a relevant entity carried out before the commencement even if the relevant entity has ceased to operate or no longer exists.	7 8 9 10
(3)	In this clause—	11
	<i>commencement</i> means the commencement of the <i>Government Sector Audit and Other Legislation Amendment Act 2022</i> , Schedule 1[1].	12 13
	<i>relevant activities</i> has the same meaning as in Part 3, Division 2A of this Act.	14
	<i>relevant entity</i> has the same meaning as in Part 3, Division 2A of this Act.	15

Schedule 2 Amendment of Local Government Act 1993 No 30 1
in relation to follow the dollar performance audits 2

[1] Sections 421A–421BE 3

Omit sections 421A and 421B. Insert instead— 4

421A Definitions 5

In this Division— 6

audit includes examination and inspection. 7

governing body—see section 421B. 8

local government purpose—see section 421BA(a). 9

performance audit—see section 421BD(1). 10

related relevant entity, for a council, means an entity that is a relevant entity 11

because it receives money or other resources, whether directly or indirectly, 12

from or on behalf of the council for a local government purpose. 13

relevant activities, of a relevant entity— 14

(a) means the activities of the relevant entity that relate to achieving the 15
local government purpose, but 16

(b) does not include— 17

(i) the provision of goods and services by the relevant entity to a 18

council for the direct and exclusive use, or direct and exclusive 19

benefit, of the council, or 20

(ii) an arrangement of a class prescribed by the regulations. 21

relevant entity—see section 421BA. 22

421B Meaning of “governing body” 23

(1) In this Division, a *governing body*, in relation to a relevant entity, means— 24

(a) a board, council or other body comprised of individuals that are 25
collectively responsible for managing the affairs of the entity, or 26

(b) if the entity does not have a body described in paragraph (a)—the 27
person who is the chief executive of the entity (however described) or 28

otherwise responsible for the entity’s day to day management, or 29

(c) another entity declared by the regulations to be the governing body for 30
the entity. 31

(2) In this Division, a governing body does not include— 32

(a) a board, council or other body with merely advisory functions, or 33

(b) an entity, or an entity of a kind, prescribed by the regulations not to be 34
a governing body. 35

421BA Meaning of “relevant entity” 36

In this Division, a *relevant entity* is an entity that— 37

(a) receives money or other resources, whether directly or indirectly, from 38

or on behalf of a council for a particular purpose (a *local government* 39

purpose), and 40

(b) either— 41

(i) agrees to use the money or other resources in achieving the local 42

government purpose, or 43

	(ii) has entered into a contract that relates to the local government purpose, and	1 2
	(c) cannot be the subject of an audit conducted under another provision of this Act.	3 4
421BB	Relationship with definition of “auditable entity” in Government Sector Audit Act 1983	5 6
	To avoid doubt, a relevant entity is not to be taken to be an auditable entity under the <i>Government Sector Audit Act 1983</i> merely because the Auditor-General may conduct an audit of one or more of its activities under this Division.	7 8 9 10
421BC	Application of sections 423–425 to audit of relevant activities of relevant entities	11 12
	(1) Sections 423–425 apply to the audit of the relevant activities of a relevant entity under this Division as if the relevant entity were a council.	13 14
	(2) However, sections 423 and 424 apply only to the extent the Auditor-General considers the exercise of powers under the sections necessary to assess the operations of the relevant entity in relation to achieving the local government purpose.	15 16 17 18
421BD	Performance audit by Auditor-General	19
	(1) The Auditor-General may, when the Auditor-General considers it appropriate, conduct an audit (a <i>performance audit</i>) of all or any particular activities of a council to determine whether the council is carrying out the council’s activities effectively and doing so economically and efficiently and in compliance with all relevant laws.	20 21 22 23 24
	(2) In conducting a performance audit of a council the Auditor-General may, if the Auditor-General considers it appropriate, include a performance audit of the relevant activities of a related relevant entity for the council. Example— In conducting a performance audit of a council, the Auditor-General may decide to conduct a performance audit of a grant made by the council to a related relevant entity for the council.	25 26 27 28 29 30
	(3) An audit under subsection (2) may be conducted only to the extent it assesses the operations of the related relevant entity in relation to achieving the local government purpose.	31 32 33
	(4) A performance audit under this Division is separate from, and does not affect, another audit required or authorised by or under—	34 35
	(a) this Act, or	36
	(b) another Act.	37
	(5) A single performance audit may relate to the activities of more than one council or relevant entity.	38 39
421BE	Report of performance audit	40
	(1) The Auditor-General must report the result of the performance audit and other matters that, in the Auditor-General’s judgement, call for special notice to the following (the <i>report recipients</i>)—	41 42 43
	(a) the Departmental Chief Executive, and	44
	(b) the council to whom the performance audit relates, and	45
	(c) the Minister, and	46

(d)	if the audit includes an audit of the relevant activities of a related relevant entity for the council—the governing body of the related relevant entity.	1 2 3
(2)	The Auditor-General must not make a report of a performance audit under this section unless, at least 28 days before making the report, the Auditor-General has given the report recipients a summary of any findings and proposed recommendations in relation to the audit.	4 5 6 7
(3)	The Auditor-General may make a report of a performance audit under this section before the expiration of the 28-day period if—	8 9
(a)	the report recipients referred to in subsection (1)(a), (b) and (d) have provided to the Auditor-General any submissions or comments the report recipients wish to make, or	10 11 12
(b)	the report recipients referred to in subsection (1)(a), (b) and (d) have given the Auditor-General notice that no submissions or comments are to be made by the report recipients.	13 14 15
(4)	The Auditor-General must include in the report of a performance audit under this section—	16 17
(a)	any submissions or comments made by the report recipients referred to in subsection (1)(a), (b) or (d), or	18 19
(b)	a summary, in a form agreed by the report recipients referred to in subsection (1)(a), (b) or (d), of any submissions or comments made by the report recipients.	20 21 22
(5)	The Auditor-General, in a report of a performance audit under this section—	23
(a)	may include other information the Auditor-General thinks desirable in relation to the activities the subject of the audit, and	24 25
(b)	must set out the reasons for opinions expressed in the report, and	26
(c)	may include recommendations arising out of the audit the Auditor-General thinks fit to make.	27 28
(6)	The Auditor-General may include the report in another report of the Auditor-General.	29 30
[2]	Schedule 8 Savings, transitional and other provisions consequent on the enactment of other Acts	31 32
	Insert after Part 42—	33
	Part 43 Provisions consequent on enactment of Government Sector Audit and Other Legislation Amendment Act 2022	34 35 36
136	Application of Chapter 13, Part 3, Division 2A	37
(1)	The Auditor-General may conduct an audit of the relevant activities of a relevant entity carried out before the commencement.	38 39
(2)	Without limiting subclause (1), an audit may be carried out under Chapter 13, Part 3, Division 2A of this Act in relation to the relevant activities of a relevant entity carried out before the commencement even if the relevant entity has ceased to operate or no longer exists.	40 41 42 43
(3)	In this clause—	44

commencement means the commencement of the *Government Sector Audit and Other Legislation Amendment Act 2022*, Schedule 2[1].

1
2

relevant activities has the same meaning as in Chapter 13, Part 3, Division 2A of this Act.

3
4

relevant entity has the same meaning as in Chapter 13, Part 3, Division 2A of this Act.

5
6

Schedule 3	Amendment of Government Sector Audit Act 1983 No 152 in relation to the quadrennial review of the Audit Office	1 2 3
[1] Section 27B The Auditor-General		4
Insert after section 27B(1)—		5
(1A) The Auditor-General is an independent officer of Parliament.		6
[2] Section 27B(2A)		7
Insert after section 27B(2)—		8
(2A) No implied rights, obligations or immunities arise from the Auditor-General being an independent officer of Parliament.		9 10
[3] Section 27B(3A)		11
Insert after section 27B(3)—		12
(3A) For subsection (3)(b) or (c), the Parliament or Treasurer or other Minister must consult with the Auditor-General about the scope of a particular audit or audit-related service before requesting the Auditor-General to provide the audit or audit-related service.		13 14 15 16
[4] Section 36 Access to documents and information		17
Omit “other than” from section 36(6)(b). Insert instead “including”.		18
[5] Section 36(6)(b1)		19
Insert after section 36(6)(b)—		20
(b1) any books, records or other documents being accessed, provided or produced being or including Cabinet information, or		21 22
[6] Section 36(8) and (9)		23
Omit the subsections. Insert instead—		24
(8) An authorised person must not publish or otherwise disclose confidential information accessed, provided or produced under this section.		25 26
(9) An authorised person must, at the conclusion of the audit for which confidential information was accessed, provided or produced—		27 28
(a) return the confidential information to the entity from which it was obtained, and		29 30
(b) return to the entity or destroy any copies of, or extracts from, books, records or other documents that include confidential information, and		31 32
(c) ensure any ongoing access by the authorised person to the confidential information ends.		33 34
(10) If information in a book, record or other document accessed, provided or produced under this section is confidential information, a claim of confidentiality or privilege is not prevented merely because the information is accessed, provided or produced under this section.		35 36 37 38
(11) A certificate of the Premier that information is Cabinet information is conclusive evidence of the fact.		39 40
(12) In this section—		41

<i>Cabinet information</i> means—	1
(a) Cabinet information within the meaning of the <i>Government Information (Public Access) Act 2009</i> , or	2 3
(b) information, a document or a thing relating to confidential proceedings of Cabinet or a committee of Cabinet.	4 5
<i>confidential information</i> means—	6
(a) Cabinet information, and	7
(b) information that would be privileged from production in legal proceedings on the ground of legal professional privilege.	8 9
<i>relevant person</i> , in relation to an entity, fund or account or government resources or related money, means an officer, employee or other person exercising functions in relation to the entity, fund, account, resources or money.	10 11 12 13
[7] Section 48A Review of Audit Office	14
Insert after section 48A(6)—	15
(6A) The reviewer must provide an opportunity for auditable entities to make submissions about the auditing practices and standards of the Auditor-General.	16 17 18
[8] Section 48A(7)	19
Omit “Auditor-General” from section 48A(7).	20
Insert instead “Public Accounts Committee”.	21
[9] Section 48A(11)	22
Omit the subsection.	23
[10] Section 48A(12)	24
Omit “of such a report”. Insert instead “of a report under this section”.	25
[11] Section 57 Functions of Committee	26
Omit section 57(1)(c1). Insert instead—	27
(c1) to examine each annual report and other report of the Auditor-General and report to the Legislative Assembly about any matter appearing in, or arising out of, the report,	28 29 30

Schedule 4	Amendment of Local Government Act 1993 No 30 in relation to the quadrennial review of the Audit Office	1 2 3
[1]	Section 423 Access to and production of documents	4
	Insert “(an <i>authorised person</i>)” after “a person authorised by the Auditor-General” in section 423(1).	5 6
[2]	Section 423(2) and (4)	7
	Omit “a person authorised by the Auditor-General” wherever occurring. Insert instead “an authorised person”.	8 9
[3]	Section 423(2)(a), (b) and (e)	10
	Omit “or person” wherever occurring. Insert instead “or authorised person”.	11
[4]	Section 423(4)(b)	12
	Omit “other than”. Insert instead “including”.	13
[5]	Section 423(4)	14
	Insert after section 423(4)(b)—	15
	(b1) any books, records or other documents being accessed, provided or produced being or including Cabinet information, or	16 17
[6]	Section 423(5) and (6)	18
	Omit the subsections. Insert instead—	19
	(5) The Auditor-General or an authorised person must not publish or otherwise disclose confidential information produced to the Auditor-General or an authorised person under this section.	20 21 22
	(6) The Auditor-General or an authorised person must, at the conclusion of the audit for which confidential information was accessed, provided or produced—	23 24 25
	(a) return the confidential information to the council from which it was obtained, and	26 27
	(b) return to the council or destroy any copies of, or extracts from, books, records or other documents that include confidential information, and	28 29
	(c) ensure any ongoing access by the Auditor-General or authorised person to the confidential information ends.	30 31
	(7) If information in a book, record or other document accessed, provided or produced under this section is confidential information, a claim of confidentiality or privilege is not prevented merely because the information is accessed, provided or produced under this section.	32 33 34 35
	(8) A certificate of the Premier that information is Cabinet information is conclusive evidence of the fact.	36 37
	(9) In this section—	38
	Cabinet information means—	39
	(a) Cabinet information within the meaning of the <i>Government Information (Public Access) Act 2009</i> , or	40 41

- (b) information, a document or a thing relating to confidential proceedings of Cabinet or a committee of Cabinet. 1
- confidential information* means— 2
- (a) Cabinet information, and 3
- (b) information that would be privileged from production in legal proceedings on the ground of legal professional privilege. 4
- council* includes a council entity. 5