

# Government Sector Audit Regulation 2021

[2021-315]



New South Wales

## Status Information

### Currency of version

Historical version for 14 November 2022 to 3 December 2024 (accessed 11 March 2025 at 12:50)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

### Provisions in force

The provisions displayed in this version of the legislation have all commenced.

### Notes—

- **Staged repeal status**

This legislation is currently due to be automatically repealed under the [Subordinate Legislation Act 1989](#) on 1 September 2026

### Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

File last modified 14 November 2022

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New South Wales

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# Government Sector Audit Regulation 2021



New South Wales

## 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- (1) The *Public Finance and Audit Regulation 2015* is repealed.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 125

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