

1991 - No. 181

**PUBLIC FINANCE AND AUDIT ACT 1983 - REGULATION**

(Relating to the audit of certain statutory bodies)

NEW SOUTH WALES



*[Published in Gazette No. 57 of 12 April 1991]*

HIS Excellency the Governor, with the advice of the Executive Council, and in pursuance of the Public Finance and Audit Act 1983, has been pleased to make the Regulation set forth hereunder.

BRUCE BAIRD  
for Premier and Treasurer.

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**Amendment of Public Finance and Audit Act 1983**

1. The Public Finance and Audit Act 1983 is amended by omitting from Schedule 2 the following words:

Minister administering the Environmental Planning and Assessment Act 1979, being the corporation sole constituted under section 8 (1) of the Environmental Planning and Assessment Act 1979.

Minister administering the Heritage Act 1977, being the corporation sole constituted under section 102 (1) of the Heritage Act 1977.

**Amendment of Public Finance and Audit Regulation 1984**

2. The Public Finance and Audit Regulation 1984 is amended:

(a) by inserting at the end of clause 3 the following words:

Minister administering the Environmental Planning and Assessment Act 1979 (being the corporation sole constituted under section 8 (1) of that Act).

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Minister administering the Heritage Act 1977 (being the corporation sole constituted under section 102 (1) of that Act).

(b) by inserting after clause 3 the following subclause:

(2) For the purposes of section 44 (1) of the Act, the following funds or accounts are prescribed for the purposes of Division 4 of Part 3 of the Act:

A prize fund under the Lotto Act 1979 (being an account established for the purposes of section 14 of that Act in respect of a licensee within the meaning of that Act).

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**EXPLANATORY NOTE**

The object of this Regulation is to vary the auditing requirements of the Public Finance and Audit Act 1983 in relation to the corporations constituted under the Environmental Planning and Assessment Act 1979 and the Heritage Act 1977 (being the Minister administering each of those Acts). The amendments will remove those corporations from Schedule 2 to the Act (so that they will no longer be subject to the general system of audit applying to statutory bodies specified in that Schedule) and provide instead for audit by the Auditor-General in accordance with the request of the Treasurer, a Minister or other person prescribed for the purposes of section 45 of the Act.

The proposed Regulation also provides that the accounts and records of financial transactions of or relating to the person, group of persons or body having the control or management of a prize fund under the Lotto Act 1979 will be inspected and audited by the Auditor-General in accordance with such a request.

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