

**ANNUAL REPORTS LEGISLATION (AMENDMENT)
BILL 1991 (No. 2)**

NEW SOUTH WALES



EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

This Bill is cognate with the Public Finance and Audit (Auditor-General) Amendment Bill 1991 (No. 2).

The object of this Bill is to amend the Annual Reports (Departments) Act 1985 and the Annual Reports (Statutory Bodies) Act 1984:

- (a) to require a Department Head or a statutory body to include in the annual report a response to any significant issue which the Auditor-General raises in the report of the audit of the Department or statutory body under the Public Finance and Audit Act 1983; and
- (b) as a consequence of the amendment to Schedule 2 to the Public Finance and Audit Act 1983 (by a proclamation published on 3 February 1989) specifying the Auditor-General's Office as a statutory body to which Division 3 (General audit of statutory bodies) of Part 3 of the Public Finance and Audit Act 1983 applies; and
- (c) to change references to certificates of an auditor of financial statements to opinions of the auditor as a consequence of proposed amendments to the Public Finance and Audit Act 1983 contained in the Public Finance and Audit (Auditor-General) Amendment Bill 1991.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act.

Clause 3 gives effect to Schedule 1.

Clause 4 gives effect to Schedule 2.

Clause 5 states that the explanatory matter contained in the Bill does not form part of the Bill.

Annual Reports Legislation (Amendment) 1991 (No. 2)

Schedule 1 makes the amendments to the Annual Reports (Departments) Act 1985 described above.

Schedule 2 makes the amendments to the Annual Reports (Statutory Bodies) Act 1984 described above.

Each amendment is explained in detail in the explanatory note relating to the amendment concerned.
