

Trustees Audit.

Act No. 21, 1912.

An Act to provide for the examination and audit of certain accounts ; for the surcharge and disallowance of certain receipts and expenditure ; to amend the Public Trusts Act, 1897, the Water and Drainage Act, 1902, the Pastures Protection Act, 1902, and the Mining Act, 1906 ; and for purposes consequent thereon or incidental thereto. [12th November, 1912.]

TRUSTEES AUDIT.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the "Trustees Audit Act, 1912." Short title.
2. In this Act—
 "Auditor-General" includes a person acting as deputy of the Auditor-General. Definitions.
 "Treasurer" means Colonial Treasurer. Repeal.
3. The enactments mentioned in Schedule One to this Act are, to the extent therein expressed, repealed.
4. The Auditor-General shall at the request of the Treasurer or of any Minister of the Crown examine, and audit, or cause any officer of the public service appointed by him in that behalf to examine, and audit, the accounts mentioned in Schedule Two to this Act, and, for the purposes of such audit, examine any books and documents relating to such accounts. Inspection, examination, and audit of accounts in Schedule Two.
5. The Auditor-General shall, as soon as practicable after any such examination or audit, make and sign and forward to the Treasurer and to any Minister of the Crown who has requested such examination or audit to be made, a report of the result thereof and of the manner in which the accounts and any books relating thereto have been kept, and a statement of all sums found to have been not duly accounted for and of all payments which have not been duly authorised or properly made, or for which the necessary certificates, receipts, or vouchers have not been produced. Report of result sent to Treasurer and Minister.
6. If, on any such examination, or audit, it appears to the Auditor-General that in relation to the receipts and expenditure of any persons or any board any sum of money has been improperly dealt Surcharge or disallowance by Auditor-General.

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dealt with or wrongly applied, or that the provisions of any Acts or regulations have been contravened or have not been complied with, he shall surcharge and disallow such sum of money. Any such surcharge shall be transmitted by the Auditor-General to the Treasurer, who may call upon such persons or board to repay such sum. If such sum is not forthwith repaid, it shall be deducted from any subsidy or moneys thereafter to be payable to such persons or board, or may be recovered in the manner provided for in the Acts or regulations aforesaid.

Penalty on person obstructing Auditor-General or officer.

7. If any person obstructs the Auditor-General, or any officer appointed by him, in the exercise of his powers or the performance of his duties under this Act, or without lawful excuse refuses to produce any book, account, document, writing, paper, or instrument in his possession or under his control, or to answer any question asked by the Auditor-General or such officer for the purpose of the exercise of such powers or performance of such duties, he shall be liable to a penalty not exceeding twenty pounds. Any such penalty may be recovered in a summary way before a stipendiary or police magistrate or any two justices of the peace in petty sessions.

SCHEDULES.

SCHEDULE ONE.

Number of Act.	Short Title.	Extent of repeal.
61 Vic. No. 8 ...	Public Trusts Act, 1897.	Section 6.
No. 93, 1902 ...	Water and Drainage Act, 1902.	The words "and may inspect the records and accounts of the trustees" in subsection (1) of section 30. The last sentence in section 31, commencing "The Minister may"
No. 111, 1902 ...	Pastures Protection Act, 1902.	Subsection (3) of section 24.
No. 49, 1906 ...	Mining Act, 1906...	In section 116 the words in subsection (2) after "coal won," where first occurring, to the end of the subsection. The whole of subsection (3). The words, "and every person appointed as aforesaid," and the words, "or report or any copy of books, accounts, documents, writings, papers, or instruments," in subsection (4), and the whole of subsection (5).

SCHEDULE

Special Deposits (Industrial Undertakings).

SCHEDULE TWO.

Accounts subject to inspection, examination, and audit under this Act.

The accounts of persons working shale or coal mines in respect of which royalty is payable to the Crown, so far as is necessary to ascertain the amount and description of shale and coal obtained from the mines.

The accounts of persons obtaining from any land gold or other minerals, as defined in the Mines Act, 1906, in respect of which royalty is payable to the Crown, so far as the Auditor-General deems necessary to ascertain the value of the gold and minerals so obtained.

The accounts of Pastures Protection Boards.

The accounts of trusts established under the Water and Drainage Act, 1902, or any Act amending the same.

The accounts of trustees (not being councils of municipalities or shires) of public parks, recreation grounds, racecourses, cricket grounds, cemeteries, or lands set apart, dedicated, or reserved, temporarily or otherwise, for public purposes, receiving grants from the public funds.

The accounts of trustees of mechanics' institutes or schools of art, receiving grants from the public funds.

The accounts of hospitals in receipt of subsidy or assistance from the public funds.

The accounts of such other persons or institutions in receipt of subsidy or assistance from the public funds as the Governor by proclamation in the Gazette may declare to be within this Schedule.
