



## ANALYSIS

Title	
1. Short Title	4. Inspection and audit
2. Salary of Controller and Auditor-General	5. Unauthorised expenditure
3. Deputy Controller and Auditor-General	6. Audit Office to report on accounts
	7. Unauthorised expenditure of Harbour Boards

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1970, No. 1

**An Act to amend the Public Revenues Act 1953**

[4 June 1970]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title**—This Act may be cited as the Public Revenues Amendment Act 1970, and shall be read together with and deemed part of the Public Revenues Act 1953 (hereinafter referred to as the principal Act).

**2. Salary of Controller and Auditor-General**—(1) The principal Act is hereby amended by repealing section 15 (as substituted by section 2 (1) of the Public Revenues Amendment Act 1969), and substituting the following section:

“15. There shall be paid to the Controller and Auditor-General out of the Consolidated Revenue Account, without further appropriation than this section, a salary at the rate of \$10,790 a year.”

(2) Section 2 of the Public Revenues Amendment Act 1969 is hereby consequentially repealed.

(3) This section shall be deemed to have come into force on the 15th day of June 1969.

**3. Deputy Controller and Auditor-General**—Section 17 of the principal Act is hereby amended by repealing subsection (4), and substituting the following subsection:

“(4) In respect of any period of absence from duty of the Controller and Auditor-General, there shall be paid to the Deputy Controller and Auditor-General out of the Consolidated Revenue Account, without further appropriation than this section, an allowance of such amount as would be authorised in similar circumstances by the State Services Commission for the deputy permanent head of a department pursuant to the State Services Act 1962.”

**4. Inspection and audit**—The principal Act is hereby further amended by repealing section 20, and substituting the following section:

“20. (1) The Audit Office shall at such times as it thinks fit inspect, examine, and audit the books and accounts of every accounting officer, and of every other person concerned in the accounting, collection, receipt, custody, or expenditure of public money or stores.

“(2) The Audit Office shall have full access at all convenient times to the accounts and records relating to any public money or stores and to the offices in which any such accounts or records are located; and it shall be the duty of all persons whomsoever to afford all such information as the Audit Office at any time requires, and to answer all such questions as may be addressed to them or any of them by the Audit Office touching any public money or stores, or any account thereof, or any other matter which may enable the Audit Office to fulfil the duties imposed on it by this Act.

“(3) The Audit Office may, whenever it thinks fit, cause search to be made in and extracts taken from any book, document, or record in any public office without paying any fee therefor.

“(4) The Audit Office shall make such examination, reviews, and tests as it considers necessary of the accounts and transactions relating to any public money and stores to ascertain whether, in the opinion of the Audit Office,—

“(a) The accounts have been faithfully and properly kept:

“(b) Internal controls and procedures applied are sufficient to ensure that all money is accounted for and secure an effective check on the assessment, collection, and proper allocation of revenue:

“(c) Internal controls and procedures applied are sufficient to secure an effective control over expenditure and to ensure that expenditure has been properly authorised and charged against the proper appropriation provided by Parliament:

“(d) Internal controls and procedures applied are adequate for proper custody and control of stores, and to ensure that essential stores records are maintained.

“(5) The provisions of this section shall, with the necessary modifications, apply to all accounts and transactions in respect of money or stores required to be audited by the Audit Office under this Act or any other Act.”

**5. Unauthorised expenditure**—(1) Section 51 of the principal Act is hereby amended by repealing subsection (4), and substituting the following subsection:

“(4) The total amount of all sums issued and paid under this section in any financial year shall not exceed—

“(a) Two and a half percent of the total amount of all sums appropriated by the Appropriation Act or Acts for that financial year, where, pursuant to a determination under the State Services Remuneration and Conditions of Employment Act 1969, an adjustment is made under section 24 of that Act increasing the pay scales of employees in the State services, being a determination issued in that year after the date of the passing of the Appropriation Act for that year or, where two or more such Acts are passed in that year, after the date of the passing of the last of those Acts:

“(b) In any other year,  $1\frac{1}{2}$  percent of the total amount of all sums appropriated by the Appropriation Act or Acts for that year.”

(2) This section shall be deemed to have come into force on the 1st day of April 1969.

**6. Audit Office to report on accounts**—(1) The principal Act is hereby further amended by repealing section 71, and substituting the following section:

“71. The Audit Office shall report whether in its opinion any such summary or public accounts properly reflect the financial transactions for the period covered by the summary or public accounts, and that report shall be enfacéd thereon, together with such remarks on the summary or public accounts as the Audit Office thinks fit. The summary or public accounts with the aforesaid report and any such remarks shall be laid before Parliament by the Minister forthwith if Parliament is then in session, and if not shall be laid before Parliament within 14 days after the date of the commencement of the next ensuing session.”

(2) Section 67 of the principal Act is hereby amended by repealing subsection (2), and substituting the following subsection:

“(2) Every such summary shall be reported upon by the Audit Office pursuant to section 71 of this Act and returned to the Treasury within 14 days after receipt thereof from the Treasury, and the Minister shall forthwith publish the summary together with the report of the Audit Office as aforesaid in the *Gazette*.”

(3) Section 68 of the principal Act is hereby amended by omitting from subsection (1) the words “shall be certified by the Audit Office”, and substituting the words “shall be reported upon by the Audit Office pursuant to section 71 of this Act”.

**7. Unauthorised expenditure of Harbour Boards—**(1) Section 92 of the principal Act is hereby amended by repealing subsection (2) (as substituted by section 6 (1) of the Public Revenues Amendment Act 1962), and substituting the following subsection:

“(2) Any Harbour Board may, in every financial year, out of its Harbour Fund, expend for purposes not authorised by any Act or law for the time being in force any sum or sums not amounting in the whole to more than—

“(a) One percent of its revenue for the year or \$3,000 (whichever is the less), in any case where its revenue for the year does not exceed \$1,000,000:

“(b) \$4,500 in any case where its revenue for the year exceeds \$1,000,000 but does not exceed \$2,000,000:

“(c) \$7,000 in any case where its revenue for the year exceeds \$2,000,000 but does not exceed \$4,000,000:

“(d) \$8,000 in any case where its revenue for the year exceeds \$4,000,000, and in the case of the Northland Harbour Board.”

(2) The following enactments are hereby consequentially repealed:

(a) Subsection (1) of section 6 of the Public Revenues Amendment Act 1962:

(b) Section 9 of the Northland Harbour Board Act 1965.

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This Act is administered in the Treasury.

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