No. 51 of 1966
An Act to amend the Audit Act, 1921-1959, as amended.

[Assented to 3rd November, 1966.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:—

1. (1) This Act may be cited as the "Audit Act Amendment Act, 1966".

(2) The Audit Act, 1921-1959, as amended from time to time and as amended by this Act may be cited as the "Audit Act, 1921-1966".

(3) The Audit Act, 1921-1959, as amended from time to time, is hereinafter referred to as "the principal Act".

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

3. Paragraph (b) of subsection (2) of section 7 of the principal Act is amended by striking out the words "twenty shillings in the pound" therein and inserting in lieu thereof the words "one hundred cents in the dollar".

4. Section 27 of the principal Act is amended—

(a) by striking out all the words after the word "necessary" in subsection (1) thereof;

(b) by inserting after the word "officer" in paragraph (a) of subsection (2) thereof the passage "(whether or not such person continues to be such accounting officer)";

(c) by striking out the words “the said” in paragraph (f) of the said subsection (2) thereof and inserting in lieu thereof the word “any”;

(d) by striking out the passage “, or any of them,” in the said paragraph (f);

(e) by inserting after the word “Act” in paragraph (h) of the said subsection (2) thereof the words “or any regulations”;

(f) by striking out all the words after the words “the Auditor-General shall” in the said subsection (2) thereof and inserting in lieu thereof the passage “require, in the form contained in the Third Schedule or to the like effect, the accounting officer or other person concerned to show cause within such time not exceeding one month as the Auditor-General may allow, why he should not be surcharged and upon failure to show cause to the satisfaction of the Auditor-General, such person may by notice in the form contained in the Fourth Schedule or to the like effect, be surcharged by the Auditor-General with any deficiency or loss and any expenditure which has not been duly authorized, vouched or certified”;

(g) by striking out subsection (3) thereof and inserting in lieu thereof the following subsection:

(3) All surcharges shall be reported by the Auditor-General to the Treasurer.

and

(h) by inserting therein after subsection (4) thereof the following subsection:

(5) Nothing in this Act shall be construed as preventing the Auditor-General from exercising his power of surcharge, notwithstanding that any deficiency or loss of money, stores or other property has been written off.

5. Subsection (1) of section 28 of the principal Act is repealed and the following subsection is inserted in lieu thereof:

(1) The Treasurer may take such measures or proceedings as he thinks fit to recover the amount of any surcharge and may order that no amount payable to or claimed by any person surcharged shall be paid until the surcharge is satisfied.
6. Section 29 of the principal Act is amended—

(a) by striking out subsection (1) thereof and inserting in lieu thereof the following subsection:—

(1) In all cases in which notice of any surcharge is given to any person, he may, if dissatisfied with the surcharge, appeal to the Governor within three months after the sending of such notice.

and

(b) by inserting therein after subsection (2) thereof the following subsection:—

(3) Where any surcharge has remained unsatisfied for a period of six months and the Auditor-General has given a certificate in writing to the Treasurer that for any reason therein mentioned such surcharge should be removed, the Governor may make an order that such surcharge shall be removed, and such surcharge shall then be deemed to have been satisfied.

7. The principal Act is amended by inserting at the end thereof the following schedules:—

THIRD SCHEDULE.

To

Whereas from the examination inspection or audit of the books and accounts of

it appears to me that

you are hereby required pursuant to the provisions of the Audit Act... to show cause within.... days from the date hereof why you should not be surcharged with the amount of $.

Given under my hand this day of 19.

Auditor General.

FOURTH SCHEDULE.

To

Whereas by notice given on pursuant to the provisions of the Audit Act you were required to show cause why you should not be surcharged with the amount of $.

being

and

whereas you have failed to show cause to my satisfaction why you should not be so surcharged, I hereby surcharge you pursuant to the said provisions with the amount of $.

Given under my hand this day of 19.

Auditor-General.
8. The principal Act is amended by striking out each passage therein (except in section 7 thereof) representing an amount of money in terms of the currency provided for by the Coinage Act 1909-1947 of the Commonwealth and inserting in lieu thereof in each case a passage representing the equivalent amount of money in terms of the currency provided for by the Currency Act 1965 of the Commonwealth calculated on the basis of the equivalents specified in subsection (4) of section 8 of that Act.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

EDRIC BASTYAN, Governor.