

# New Zealand.

ANNO VICESIMO NONO

VICTORIÆ REGINÆ.

No. 8.

## ANALYSIS.

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| Title.  | 5. Treasurer to transmit annual statement of accounts to auditor.                            |
| 1. Short Title.   | 6. Duties of auditor.  |
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| 3. Sections VIII. and IX. of "Audit Act 1858" repealed. | 8. Commencement of operation of Act.   |
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## AN ACT to Amend "The Audit Act 1858." Title. [26th September 1865.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled as follows viz.—

I. The Short Title of this Act shall be "The Audit Act Amendment Act 1865." Short Title.

II. In lieu of the annual salary of five hundred pounds by "The Audit Act 1858" made payable to the auditor and deputy auditor of public accounts there shall be payable to such auditor and deputy auditor the clear annual salary of eight hundred pounds to be payable in manner and subject to the provisions in the said Act contained. Salary of auditor.

III. The eighth and ninth sections of "The Audit Act 1858" are hereby repealed. Sections VIII. and IX. of "Audit Act 1858" repealed.

IV. The Colonial Treasurer so soon as conveniently may be after the expiration of each quarter of the financial year shall publish in the Government *Gazette* a statement in detail of the current receipts and expenditure of the Colony together with a similar statement of all trust funds received and disbursed during such quarter. Quarterly statements of accounts to be published.

V. The Colonial Treasurer shall not later than one month after the end of every financial year prepare a full and particular statement in detail of the receipt of the public revenue of such year and also of all loans and trust funds including the costs charges and expenses incidental to the collection and management thereof so as to distinguish clearly the amounts expended under each head of service together with a full and particular statement in detail of the expenditure of such revenue loans and trust funds the expenditure of the said revenue and loans being classified and arranged in the same form and under the same divisions sub-divisions and items that may have been employed in the appropriation thereof and shall transmit such statements to the auditor of public accounts on or before the last day of the said month. Treasurer to transmit annual statement of accounts to auditor.

VI. The auditor of public accounts shall within one month after receipt of such statement make and sign a report explaining the same in full and noticing that a warrant has been issued for every item also Duties of auditor.

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*Audit Act Amendment.*


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every case in which the annual appropriation shall have been exceeded and shall also notice any case in which delay shall have been made in delivering accounts or accounting for public moneys and also all cases in which sums have been passed without any vouchers or with insufficient vouchers also any cases of defalcation and shall transmit the same to the Colonial Secretary for publication in the *Government Gazette* together with the certificate of the auditor as to the correctness of such accounts in respect to all items included therein.

Statement of accounts and auditor's report to be transmitted to House of Representatives.

VII. The Colonial Secretary shall within seven days after the receipt of the said report if Parliament be sitting and if Parliament be not sitting then within seven days of the next meeting of Parliament transmit to the House of Representatives the said statement accompanied by the auditor's report.

Commencement of operation of Act.

VIII. The first of such annual accounts shall be prepared forwarded reported upon transmitted and published as herein provided in respect of the financial year ending on the thirtieth day of June one thousand eight hundred and sixty-six.

Member of Executive Council not to serve on Audit Committee.

IX. Notwithstanding anything contained in "The Audit Act 1858" no member of the Executive Council of the Colony shall be appointed or be capable of serving as a member of the Audit Committee under the said Act.