

Amended by Ord. 9719 86

CHAPTER 200.

AUDIT DEPARTMENT.

[Nos. IV of 1884, XII of 1924, and XXVIII of 1926.]

[2nd August, 1884.]

[16th February, 1924.]

[19th October, 1926.]

Short title.

1. This Ordinance may be cited as the Audit Department Ordinance.

Appointment of Auditor, chief clerk, and audit officers and clerks.

2.—(1) His Majesty may appoint an Auditor for the colony.

(2) The Governor may appoint a chief clerk.

(3) The Governor may from time to time appoint the necessary number of officers and clerks to assist the Auditor and chief clerk, and those officers and clerks shall receive the salaries from time to time provided by the Legislative Council.

(4) The Auditor and chief clerk, and the officers and clerks appointed under this section shall all hold office during pleasure.

(5) In the absence of the Auditor the chief clerk shall have and perform all the powers and duties of the Auditor.

Salaries of the Auditor and chief clerk :

3.—(1) For the purpose of providing salaries for the Auditor and chief clerk the annual sum of one thousand five hundred and seventy-five pounds shall be and is hereby granted to His Majesty, his heirs and successors.

(2) From that annual sum there shall be paid to the Auditor the annual salary of nine hundred pounds, and to the chief clerk the annual salary of five hundred and seventy-five pounds, rising by annual increments of twenty-five pounds to six hundred and seventy-five pounds.

(3) Any part of the annual sum not applied as provided for by this section shall lapse to the colony.

(4) The annual sum shall grow due and become payable to His Majesty, his heirs and successors, monthly on the last day of each month in each year, and the Colonial Treasurer for the time being may, from time to time on the warrant or order of the Governor for the time being, pay it out of the moneys arisen or to arise from and out of colonial revenues without any further or other order or formality :

Provided that the amount so from time to time to be paid as aforesaid for or in respect of each month shall not exceed one-twelfth part of the annual sum or the part thereof required for the purpose aforesaid.

Proviso.

4.—(1) The Auditor is hereby empowered to call upon all persons in the service of His Majesty or of the colony, as well as all other persons who may be in charge of or dealing with moneys of the colony, or any public body, whose accounts he may be bound, or directed, or required, to examine, inquire into, and audit, for all necessary and proper explanations respecting their receipts and expenditure, and respecting all matters necessary to enable him to discharge his duties.

Explanation and production of moneys by accounting officers.

(2) Everyone in charge of or dealing with moneys of the colony shall produce, when required by the Auditor to do so, the moneys in their charge, custody, possession, or control, or for which they are accountable.

5.—(1) The Auditor shall have free access at all convenient times to any book of account, voucher, document, and paper, relating to, or which in his opinion may afford him or enable him to obtain information relating to, any account of any accounting department or person, and which it is his duty to examine, inquire into and audit.

Access to documents of account and their production.

(2) Everyone having the custody, possession, or control of, or the ability to produce, that account, voucher, document, or paper is hereby required to produce it when called for by the Auditor.

6. Any of the powers of the Auditor for securing a proper audit may be exercised by any of his officers or clerks authorised by him in that behalf in writing, or by any person approved by the Governor.

Exercise of powers by officer or chief clerk.

Audit rules
and
regulations.

7. The Governor in Council may make rules and regulations for all or any of the purposes following, that is to say, for—

- (a) the guidance of the Auditor in the performance of his duties;
- (b) the guidance of other public officers, and of other persons who may be in charge of or dealing with public moneys of the colony; and
- (c) the due giving of security by all persons holding office whether permanently or temporarily :

Proviso.

Provided that those rules and regulations shall in no way limit—

- (i) the right of the Governor to give any directions he from time to time sees fit to the Auditor or any other officer;
- (ii) the duties and responsibilities of the Auditor.

Recovery of
moneys
found by
the Auditor
to be due
to the
Crown or
the colony.

8. All sums of money ascertained by the Auditor, or by the person for the time being acting in that capacity, to be payable to His Majesty, or to the colony by any public officer shall be recoverable with the approval of the Governor by parate or summary execution, and the signature of the Auditor or of the person acting, as aforesaid subscribed to any document setting forth or containing a statement of the amount payable by the public officer to His Majesty or to the colony shall, without proof of that signature, or of the approval of the Governor, or of any other matter or thing, be held and deemed to be, in all courts and by all judges and magistrates, *prima facie* evidence that the statement is in every particular correct, and that the amount is payable as aforesaid.

Dealing with
unserviceable
stores.

9. All stores, supplies, animals, or goods, furnished at the public expense becoming unserviceable or unfit for use shall be surveyed by a board of two or more persons appointed by the Governor, and if condemned shall, as the Governor directs, either be forthwith destroyed or publicly sold with or without the intervention of an auctioneer, in the case of perishable articles forthwith, and in the case of non-perishable articles after giving fourteen days' previous notice in the Gazette.

Contribution
to directorate
of colonial
audit.

10. There shall be paid annually to the establishment of the Director of Colonial Audit in England for the audit of the colony's accounts, a proportion, not exceeding three

hundred pounds per annum, of the total cost of the establishment which the latest ascertainable annual total of the revenue and expenditure of the colony bears to the aggregate revenue and expenditure for the same period of all the colonies whose accounts are audited under the supervision of the Director.

11. Nothing in this Ordinance—

(a) shall abridge or affect the right of the Legislative Council to appoint a committee annually to examine into and report upon the state of the Treasury, as heretofore accustomed;

Saving of
Legislative
Council
examination
of Treasury;

(b) shall be held to invalidate the appointment or to require the re-appointment of the Auditor or chief clerk holding office at the commencement of this Ordinance, or of any officer or clerk then employed in the audit office or auditor's department.

saving
existing
appoint-
ments.

*Repealed by
Sec. 3 of Ord. 99
1988*

12. Wherever in any rules, regulations, by-laws, agreements, contracts or other documents whatsoever the Auditor General is mentioned or referred to the Auditor shall be deemed to be intended, and the expression "the Auditor" shall be taken and read in lieu of the expression "the Auditor General."

Auditor to
read for
Auditor
General in
documents.