Version
as at 23 September 2026

Public Audit Act 2001

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Commencement	see section 2

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This Act is administered by the Treasury.

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1 Title

This Act is the Public Audit Act 2001.

Part 1
Preliminary

2 Commencement

This Act comes into force on 1 July 2001.

3 Purpose of this Act

The purpose of this Act is to—

(a) establish the Controller and Auditor-General as an officer of Parliament; and

(b) reform and restate the law relating to the audit of public sector organisations.

4 Interpretation

In this Act, unless the context otherwise requires,—

appointed auditor means an auditor appointed under either of section 32 or section 33

appointed CRD assurance practitioner means a person appointed under section 34A to carry out 1 or more assurance engagements under section 15B

auditing and assurance standard has the same meaning as in section 5 of the Financial Reporting Act 2013

Auditor-General means the Controller and Auditor-General appointed under section 7 and, in sections 21 and 24 to 30, includes every employee of the Controller and Auditor-General or every appointed auditor or appointed CRD assurance practitioner who has been authorised under this Act to act under the section concerned

climate reporting entity has the same meaning as in section 461O of the Financial Markets Conduct Act 2013

Crown—

(a) means the Sovereign in right of New Zealand; and

(b) includes all Ministers of the Crown and all departments; but

(c) does not include—

(i) an Office of Parliament; or

(ia) a parliamentary agency; or

(ii) a Crown entity; or

(iii) a State enterprise named in Schedule 1 of the State-Owned Enterprises Act 1986

Crown entity has the same meaning as in section 2(1) of the Public Finance Act 1989

department has the same meaning as in section 2(1) of the Public Finance Act 1989

Deputy Auditor-General means the Deputy Controller and Auditor-General appointed under section 11

document means any record of information; and includes—

(a) anything on which there is writing or any image; and

(b) anything on which there are marks, figures, symbols, or perforations having a meaning for persons qualified to interpret them; and

(c) anything from which sounds, images, or writing can be reproduced, with or without the aid of anything else

employee, in section 16, includes any person who is engaged to work, or works, under a contract of service or a contract for services

entity means any person, whether corporate or unincorporate

financial reporting standard has the same meaning as in section 5 of the Financial Reporting Act 2013

FMC reporting entity has the same meaning as in section 451 of the Financial Markets Conduct Act 2013

local authority has the same meaning as in section 5(1) of the Local Government Act 2002

office of Parliament has the same meaning as in section 2(1) of the Public Finance Act 1989

parliamentary agency has the meaning given to it by section 5 of the Parliament Act 2025

public entity has the meaning set out in section 5

State enterprise means an entity that is a State enterprise within the meaning of section 2 of the State-Owned Enterprises Act 1986

subsidiary—

(a) means a subsidiary within the meaning of sections 5 to 8 of the Companies Act 1993; and

(b) includes an entity that is classified as a subsidiary in any relevant financial reporting standard.

Section 4 **appointed CRD assurance practitioner**: inserted, on 27 October 2024, by section 49(1) of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

Section 4 **approved financial reporting standard**: repealed, on 1 July 2011, by section 12 of the Financial Reporting Amendment Act 2011 (2011 No 22).

Section 4 **auditing and assurance standard**: replaced, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 4 **Auditor-General**: amended, on 27 October 2024, by section 49(2) of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

Section 4 **climate reporting entity**: inserted, on 27 October 2024, by section 49(1) of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

Section 4 **Crown**: editorial change made by the PCO, on 15 August 2024, under sections 86(1) and 87(a) of the Legislation Act 2019 (2019 No 58).

Section 4 **Crown** paragraph (c)(ia): inserted, on 13 November 2025, by section 47(1) of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Section 4 **department**: inserted, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 4 **financial reporting standard**: replaced, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 4 **FMC reporting entity**: inserted, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 4 **issuer**: repealed, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 4 **local authority**: substituted, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Section 4 **parliamentary agency**: inserted, on 13 November 2025, by section 47(2) of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Section 4 **subsidiary** paragraph (b): amended, on 1 July 2011, by section 12 of the Financial Reporting Amendment Act 2011 (2011 No 22).

5 Meaning of public entity

(1) In this Act, **public entity** means each of the following entities:

(a) the Crown:

(b) each office of Parliament, except where another auditor has been appointed for that office under section 45F(1)(b) of the Public Finance Act 1989:

(ba) each parliamentary agency:

(c) an entity of a class described in Schedule 1:

(d) an entity listed in Schedule 2:

(e) an entity in respect of which the Auditor-General is the auditor under any other enactment (other than section 19):

(f) an entity which is controlled by 1 or more entities of the kinds referred to in paragraphs (a) to (e).

(2) For the purposes of subsection (1)(f), an entity is controlled by 1 or more other entities if—

(a) the entity is a subsidiary of any of those other entities; or

(b) the other entity or entities together control the entity within the meaning of any relevant financial reporting standard; or

(c) the other entity or entities can together control directly or indirectly the composition of the board of the entity within the meaning of sections 7 and 8 of the Companies Act 1993 (which, for the purposes of this paragraph, are to be read with all necessary modifications).

(3) Despite subsections (1) and (2), an entity is not a public entity if,—

(a) but for this subsection, it would be a public entity only by virtue of the application of both subsection (1)(f) and subsection (2)(c); and

(b) it is specifically referred to in an enactment (either by name or otherwise); and

(c) that enactment expressly requires or permits its financial statements to be audited by a person other than the Auditor-General.

Section 5(1)(b): amended, on 25 January 2005, by section 37(1) of the Public Finance Amendment Act 2004 (2004 No 113).

Section 5(1)(ba): inserted, on 13 November 2025, by section 48 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Section 5(2)(b): amended, on 1 July 2011, by section 12 of the Financial Reporting Amendment Act 2011 (2011 No 22).

6 Act to bind the Crown

This Act binds the Crown.

Part 2
Controller and Auditor-General and Deputy Controller and Auditor-General

Auditor-General

7 Controller and Auditor-General

(1) There is an officer of Parliament called the Controller and Auditor-General.

(2) The Controller and Auditor-General is appointed by the Governor-General on the recommendation of the House of Representatives.

8 Auditor-General to hold no other office

The Auditor-General is not capable of being a member of Parliament or of a local authority and must not, without the approval of the Speaker of the House of Representatives, hold any other office or take on any other occupation.

9 Duty to act independently

The Auditor-General must act independently in the exercise and performance of the Auditor-General's functions, duties, and powers.

10 Corporate status

(1) The Auditor-General is a corporation sole with perpetual succession and a seal of office.

(2) The Auditor-General has and may exercise all the rights, powers, and privileges and incur all the liabilities and obligations of a body corporate of full capacity.

Deputy Auditor-General

11 Deputy Controller and Auditor-General

(1) There is an officer of Parliament called the Deputy Controller and Auditor-General.

(2) The Deputy Controller and Auditor-General is appointed by the Governor-General on the recommendation of the House of Representatives.

(3) Sections 8 and 9 apply to the Deputy Auditor-General as if references in those sections to the Auditor-General were references to the Deputy Auditor-General.

12 Functions, duties, and powers of Deputy Auditor-General

(1) The Deputy Auditor-General has and may exercise, to the same extent as the Auditor-General, all the functions, duties, and powers of the Auditor-General.

(2) The exercise by the Deputy Auditor-General of the Auditor-General's functions, duties, and powers is subject to the control of the Auditor-General.

(3) If there is a vacancy in the office of the Auditor-General, or if the Auditor-General is absent from duty for any reason, the Deputy Auditor-General has and may exercise all the functions, duties, and powers of the Auditor-General for as long as the vacancy or absence continues.

(4) The fact that the Deputy Auditor-General exercises any function, duty, or power of the Auditor-General is, in the absence of evidence to the contrary, conclusive evidence of the Deputy Auditor-General's authority to do so.

Administrative provisions

13 Administrative provisions applying to Auditor-General, Deputy Auditor-General, and Auditor-General's employees

The provisions set out in Schedule 3 apply to the Auditor-General, Deputy Auditor-General, and employees of the Auditor-General.

Part 3
Audits and reports

Audits of public entities

14 Auditor of public entities

(1) The Auditor-General is the auditor of every public entity.

(2) Nothing in sections 15 to 19 limits subsection (1).

15 Financial report audit

(1) The Auditor-General must from time to time audit the financial statements, accounts, and other information that a public entity is required to have audited.

(2) In the case of an audit of a department, an Office of Parliament, or a parliamentary agency, the Auditor-General must also audit the appropriations administered by the department, Office, or agency.

(3) In the case of an audit of an FMC reporting entity carried out under this Act, the Auditor-General must (at a minimum) comply with the auditing and assurance standards that apply to the audit.

(4) If another enactment that would otherwise apply to a public entity (other than an FMC reporting entity) requires an audit of the public entity or the audit report (or both) to comply with auditing and assurance standards, that requirement does not apply in relation to the public entity.

Section 15(2): replaced, on 13 November 2025, by section 49 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Section 15(3): added, on 1 July 2011, by section 12 of the Financial Reporting Amendment Act 2011 (2011 No 22).

Section 15(3): amended, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 15(4): inserted, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

15A Auditor-General may ask for quality review in respect of audits of FMC reporting entities

(1) The Auditor-General may ask the Financial Markets Authority to arrange for a quality review to be carried out of the systems, policies, and procedures applying to the employees of the Auditor-General who assist in the carrying out of audits of FMC reporting entities under this Act.

(2) The purpose of a quality review under this section is to provide the Auditor-General with advice on whether those systems, policies, and procedures are satisfactory in terms of—

(a) promoting, in relation to audits of FMC reporting entities under this Act, compliance with the auditing and assurance standards that apply to those audits; and

(b) otherwise promoting reasonable care, diligence, and skill in the carrying out of those audits.

(3) The Auditor-General must take reasonable steps to ensure that the period between quality reviews carried out under this section does not exceed 4 years.

(4) The Financial Markets Authority may—

(a) prepare a report on a quality review carried out under this section; and

(b) include recommendations in the report.

(5) The Auditor-General must have regard to a report prepared under subsection (4) (but is not required to comply with any recommendations).

Section 15A: inserted, on 1 July 2012, by section 82 of the Auditor Regulation Act 2011 (2011 No 21).

Section 15A heading: amended, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 15A(1): amended, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 15A(2)(a): amended, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

15B CRD assurance practitioner for public entities

(1) The Auditor-General is, and must from time to time act as, the CRD assurance practitioner for an assurance engagement required for the purposes of Part 7A of the Financial Markets Conduct Act 2013 by a climate reporting entity that is a public entity.

(2) In carrying out an assurance engagement under subsection (1), the Auditor-General must (at a minimum) comply with the auditing and assurance standards that apply to the assurance engagement.

Section 15B: inserted, on 27 October 2024, by section 50 of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

16 Performance audit

(1) The Auditor-General may at any time examine—

(a) the extent to which a public entity is carrying out its activities effectively and efficiently:

(b) a public entity's compliance with its statutory obligations:

(c) any act or omission of a public entity, in order to determine whether waste has resulted or may have resulted or may result:

(d) any act or omission showing or appearing to show a lack of probity or financial prudence by a public entity or 1 or more of its members, office holders, and employees.

(2) An audit under this section may relate to 1 or more public entities.

(3) Subsection (1)(a) does not apply to any registered bank (as defined in section 2(1) of the Banking (Prudential Supervision) Act 1989).

(4) If subsection (1)(a) applies and there is an applicable government or local authority policy to which the public entity is required to adhere, the examination is to be limited to the extent to which activities are being carried out effectively and efficiently in a manner consistent with that policy.

Section 16(3): replaced, on 1 July 2022, by section 300(1) of the Reserve Bank of New Zealand Act 2021 (2021 No 31).

17 Other auditing services

The Auditor-General may, with the agreement of a public entity, perform for that entity any services of a kind that it is reasonable and appropriate for an auditor to perform.

18 Inquiries by Auditor-General

(1) The Auditor-General may inquire, either on request or on the Auditor-General's own initiative, into any matter concerning a public entity's use of its resources.

(2) Subsection (1) does not apply to any registered bank (as defined in section 2(1) of the Banking (Prudential Supervision) Act 1989).

(3) If subsection (1) applies and there is an applicable government or local authority policy to which the public entity is required to adhere, the inquiry is to be limited to the extent to which the public entity is using its resources in a manner consistent with that policy.

Section 18(2): replaced, on 1 July 2022, by section 300(1) of the Reserve Bank of New Zealand Act 2021 (2021 No 31).

Audits of other entities

19 Auditor of other entities

(1) At the request of an entity that is not a public entity, the Auditor-General may enter into an arrangement with that entity to be its auditor.

(2) Before entering into an arrangement, the Auditor-General must be satisfied that—

(a) the entity exists for a public purpose; and

(b) the entity is, or ought reasonably to be, accountable to any or all of the Crown, the House of Representatives, the public, or a section of the public for the exercise of its functions and the management of its resources; and

(c) it is not practicable for those to whom the entity is, or ought reasonably to be, accountable to appoint an auditor of the entity; and

(d) it is practicable and in the public interest that the Auditor-General accepts the appointment.

(3) An arrangement may be for any term not exceeding 3 years and may be renewed from time to time.

(4) The following sections and Parts apply to an entity audited by arrangement as if references in those sections to a public entity were references to the entity and with any other necessary modifications:

(a) section 15 (financial report audit):

(b) section 17 (other auditing services):

(c) section 21 (reports to Minister, committees, etc):

(d) section 23 (publication of auditing standards):

(e) Part 4 (information-gathering powers and disclosure of information):

(f) Part 5 (appointments and delegations):

(g) section 41 (protection from liability):

(h) section 42 (audit fees).

Reports

20 Reports to House of Representatives

In addition to the annual report prepared under section 37, the Auditor-General must report at least once every calendar year to the House of Representatives on matters arising out of the performance and exercise of the Auditor-General's functions, duties, and powers.

21 Reports to Minister, committees, etc

The Auditor-General may report to a Minister, a committee of the House of Representatives, a public entity, or any person on any matter arising out of the performance and exercise of the Auditor-General's functions, duties, and powers that the Auditor-General considers it desirable to report on.

22 Publication of Auditor-General's report relating to public entity named or described in Local Government Official Information and Meetings Act 1987

If the Auditor-General has prepared a report under section 20 or section 21 relating to a public entity named or described in Schedules 1 or 2 of the Local Government Official Information and Meetings Act 1987,—

(a) the Auditor-General may direct the public entity to table the report during a meeting of the public entity that is open to the public; and

(b) the public entity must do so at the next such meeting.

23 Publication of auditing standards

(1) The Auditor-General must publish, by way of a report to the House of Representatives, the auditing standards that the Auditor-General applies, or intends to apply, to the conduct of audits and inquiries, and the provision of other auditing services, under this Part.

(2) A report under subsection (1) must be prepared at least once every 3 years.

(3) If requested to do so by any person, the Auditor-General must supply a copy of any report under subsection (1) to that person on payment by that person of a reasonable fee determined by the Auditor-General.

(4) In each annual report prepared under section 37, the Auditor-General must include a description of any significant changes made to the auditing standards during the year covered by that annual report.

(5) A report under subsection (1) and an annual report prepared under section 37 are not required to include information about auditing and assurance standards.

Section 23(5): added, on 1 July 2011, by section 12 of the Financial Reporting Amendment Act 2011 (2011 No 22).

Part 4
Information-gathering powers and disclosure of information

24 Access to information

The chief executive and the governing body of a public entity must ensure that the Auditor-General has access at all times to the documents of the entity relating to the performance and exercise of the Auditor-General's functions, duties, and powers.

25 Power of Auditor-General to obtain information

(1) For the purposes of exercising or performing the Auditor-General's functions, duties, or powers, the Auditor-General may require a public entity or any person to:

(a) produce to the Auditor-General a document in the entity's or person's custody, care, or control:

(b) provide the Auditor-General with information or an explanation about any information.

(2) If any information is required from a person who is not a member, employee, or office holder of the public entity, the Auditor-General must—

(a) advise the person in writing of the nature of the information; and

(b) state that it is required under this section; and

(c) if the person is an individual and the information required is personal information about that individual, comply with information privacy principle 3 set out in section 22 of the Privacy Act 2020.

(3) The Auditor-General may pay the person referred to in subsection (2) the reasonable costs and disbursements of providing the information and may recover those costs and disbursements from the public entity to which the information relates.

Section 25(2)(c): amended, on 1 December 2020, by section 217 of the Privacy Act 2020 (2020 No 31).

26 Power to examine on oath

(1) The Auditor-General may, in the course of the exercise or performance of the Auditor-General's functions, duties, or powers, require a person to give evidence.

(2) The Auditor-General may require the evidence to be given either orally or in writing.

(3) For the purpose of examining a person, the Auditor-General may administer an oath.

(4) Section 108 of the Crimes Act 1961 (which relates to perjury) applies to an examination under this section.

(5) The Auditor-General may pay a person the reasonable costs and expenses incurred by that person in giving evidence to the Auditor-General.

(6) The Auditor-General may recover those costs and expenses from the public entity to which the evidence relates.

27 Power to inspect bank accounts

(1) For the purpose of exercising or performing the Auditor-General's functions, duties, or powers, the Auditor-General may examine or audit the account of any person in any bank and, for that purpose, may—

(a) require any officer of the bank to produce any document or provide any information relating to that account in the bank's custody, care, or control; and

(b) take copies of any document so produced.

(2) The powers conferred on the Auditor-General by subsection (1) must not be exercised unless the Auditor-General is authorised to do so by warrant issued by a District Court Judge on the grounds that the Auditor-General has reason to believe that money belonging to a public entity has been fraudulently or wrongfully paid into the person's account.

28 Protection for persons supplying information

(1) A person who is required by any enactment to maintain secrecy or not to disclose information relating to a matter may be required by the Auditor-General to do any of the things referred to in sections 25, 26, and 27 even though the person would otherwise be in breach of that person's obligation of secrecy or non-disclosure.

(2) Compliance with a requirement of the Auditor-General under the sections referred to in subsection (1) is not a breach of the relevant obligation of secrecy or non-disclosure or of the enactment by which that obligation is imposed.

29 Access to premises

For the purpose of obtaining documents, information, or other evidence relevant to any matter arising in the exercise or performance of the Auditor-Gener-

al's functions, duties, or powers, the Auditor-General may, at all reasonable times,—

(a) enter into and remain on—

(i) a public entity's premises; or

(ii) any other premises if so authorised by warrant issued by a District Court Judge on the grounds that there is reasonable cause to suspect that documents, information, or other evidence relating to the activities of that public entity are or may be held at those premises:

(b) carry out a search for a document, examine a document, and make copies of a document or parts of a document.

30 Disclosure by Auditor-General

(1) This section applies to the disclosure of information by the Auditor-General.

(2) The Auditor-General may disclose such information as the Auditor-General considers appropriate to disclose in the exercise of his or her functions, duties, or powers.

(3) Before disclosing any information, the Auditor-General must consider—

(a) the public interest:

(b) an auditor's professional obligations concerning confidentiality of information:

(c) the interests described in sections 6, 7, and 9(2) of the Official Information Act 1982.

(4) *[Repealed]*

Section 30(4): repealed, on 1 December 2020, by section 217 of the Privacy Act 2020 (2020 No 31).

31 Self-incrimination

(1) A person is not excused from answering a question or giving any information or document under this Act on the ground that to do so may incriminate or tend to incriminate that person.

(2) A self-incriminating statement or document made or given under this Act is not admissible as evidence in criminal proceedings against that person except on the prosecution of that person for an offence against section 108 of the Crimes Act 1961 or section 39(1)(c) of this Act in relation to that statement or document.

Part 5
Appointments and delegations

Appointment of auditors

32 Appointment of auditors for financial report audit

(1) The Auditor-General may from time to time appoint any of the following persons or bodies to act as an auditor and to carry out 1 or more audits of entities under section 15, or to provide a specific service under section 17, on the Auditor-General's behalf:

(a) an employee of the Auditor-General:

(b) a person qualified to be an auditor of an entity under section 36(1) and (4) of the Financial Reporting Act 2013:

(c) a partnership, if all or some of the partners are persons who are qualified to be appointed as auditors of an entity under section 36(1) and (4) of the Financial Reporting Act 2013.

(1A) The Auditor-General must, before appointing a person to act as the auditor of an FMC reporting entity under subsection (1)(a) or (b), be satisfied that the person—

(a) is a natural person who—

(i) meets the prescribed minimum standards for the issue of a licence prescribed under subpart 3 of Part 2 of the Auditor Regulation Act 2011; or

(ii) has the competence, qualifications, and experience that are equivalent to, or as satisfactory as, those standards; or

(b) is a body corporate that is a registered audit firm (within the meaning of the Auditor Regulation Act 2011).

(1B) The Auditor-General must, before appointing a partnership to act as the auditor of an FMC reporting entity under subsection (1)(c), be satisfied that the partnership—

(a) meets the prescribed minimum standards for the registration of an audit firm prescribed under subpart 3 of Part 2 of the Auditor Regulation Act 2011; or

(b) meets other requirements that are equivalent to, or as satisfactory as, those standards.

(1C) Subsections (1A) and (1B) apply only after the relevant minimum standards have been prescribed under subpart 3 of Part 2 of the Auditor Regulation Act 2011.

(2) If a partnership is appointed under subsection (1)(c),—

(a) the appointment of the partnership is to be treated as an appointment of all the persons who are partners in the firm from time to time; and

(b) if the partnership includes persons who are not qualified to be appointed as auditors of an entity under section 36(1) and (4) of the Financial Reporting Act 2013, the persons who are not qualified to be appointed as auditors must not act as auditors.

(3) An appointment must be in writing and may be made subject to any restrictions and conditions that the Auditor-General thinks fit.

Section 32(1)(b): replaced, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 32(1)(c): replaced, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 32(1A): inserted, on 1 July 2012, by section 82 of the Auditor Regulation Act 2011 (2011 No 21).

Section 32(1A): amended, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 32(1A)(a): replaced, on 1 July 2015, by section 17 of the Financial Reporting Amendment Act 2014 (2014 No 64).

Section 32(1A)(b): replaced, on 1 July 2015, by section 17 of the Financial Reporting Amendment Act 2014 (2014 No 64).

Section 32(1B): inserted, on 1 July 2012, by section 82 of the Auditor Regulation Act 2011 (2011 No 21).

Section 32(1B): amended, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 32(1C): inserted, on 1 July 2012, by section 82 of the Auditor Regulation Act 2011 (2011 No 21).

Section 32(2)(b): replaced, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

33 Appointment of auditors for performance audit or inquiries

(1) The Auditor-General may from time to time appoint to carry out 1 or more performance audits under section 16 or inquiries under section 18 any person who, in the opinion of the Auditor-General, is suitably qualified for the purpose.

(2) An appointment may be made for 1 or more public entities and for any period of time.

(3) An appointment must be in writing and may be made subject to any restrictions and conditions that the Auditor-General thinks fit.

34 Powers of appointed auditor

When appointing an auditor under section 32 or section 33, the Auditor-General may authorise the appointed auditor to exercise such of the following powers of the Auditor-General in relation to the public entity concerned as the Auditor-General specifies:

(a) report under section 21:

(b) have access to information under section 24:

(c) require a public entity or other person to produce a document or to provide information under section 25:

(d) inspect bank accounts under section 27:

(e) apply section 28, which relates to the disclosure of information despite an obligation of secrecy or non-disclosure:

(f) exercise the powers under section 29:

(g) disclose information under section 30.

34A Appointment of CRD assurance practitioners

(1) The Auditor-General may from time to time appoint any of the following to act as a CRD assurance practitioner and to carry out, under section 15B, 1 or more assurance engagements required for the purposes of Part 7A of the Financial Markets Conduct Act 2013 by a climate reporting entity that is a public entity, on the Auditor-General's behalf:

(a) an employee of the Auditor-General:

(b) a person who, under section 461ZH(2) of the Financial Markets Conduct Act 2013, may carry out the assurance engagement.

(2) An appointment must be in writing and may be made subject to any restrictions and conditions that the Auditor-General thinks fit.

(3) The Auditor-General may authorise an appointed CRD assurance practitioner to exercise such of the powers listed in section 34 in relation to the public entity concerned as the Auditor-General specifies in the appointment.

Section 34A: inserted, on 27 October 2024, by section 51 of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

Delegations

35 Delegation of powers

(1) The Auditor-General may from time to time, either generally or particularly, delegate all or any of the Auditor-General's functions, duties, and powers (including this power of delegation) to an employee of the Auditor-General.

(2) However, the Auditor-General must not delegate—

(a) the power of appointment of auditors under section 32 or section 33; or

(aa) the power of appointment of CRD assurance practitioners under section 34A; or

(b) the function of reporting to the House of Representatives; or

(c) the power to require the tabling of a public report by a local authority.

(3) A delegation—

(a) must be in writing; and

(b) may be made subject to any restrictions and conditions the Auditor-General thinks fit; and

(c) is revocable at any time, in writing; and

(d) does not prevent the performance or exercise of a duty, function, or power by the Auditor-General.

(4) A person to whom any functions, duties, or powers are delegated may perform and exercise them in the same manner and with the same effect as if they had been conferred directly by this Act and not by delegation.

(5) A person purporting to act under a delegation is presumed to be acting in accordance with its terms in the absence of evidence to the contrary.

Section 35(2)(aa): inserted, on 27 October 2024, by section 52 of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

Part 6
Accountability

36 Annual plan of Auditor-General

(1) At least 60 days before the beginning of each financial year, the Auditor-General must prepare and submit to the Speaker of the House of Representatives a draft annual plan that—

(a) describes the Auditor-General's proposed work programme for that year; and

(b) *[Repealed]*

(2) The Speaker must present the draft annual plan to the House of Representatives as soon as reasonably practicable.

(3) The Auditor-General, after considering any comments of the Speaker or any committee of the House of Representatives that considered the draft annual plan, may amend the plan as the Auditor-General thinks necessary but must indicate in the plan the nature of any changes to the Auditor-General's work programme priorities requested by the Speaker or any committee of the House of Representatives but not included in the plan.

(4) The Auditor-General must present a completed annual plan to the Speaker before the beginning of each financial year and the Speaker must then present it to the House of Representatives.

(5) *[Repealed]*

Section 36(1)(b): repealed, on 25 January 2005, by section 37(1) of the Public Finance Amendment Act 2004 (2004 No 113).

Section 36(5): repealed, on 18 July 2013, by section 57 of the Public Finance Amendment Act 2013 (2013 No 50)

37 Annual report of Auditor-General

(1) As soon as practicable after the end of each financial year, the Auditor-General must prepare and present an annual report to the House of Representatives in accordance with section 43 of the Public Finance Act 1989.

(2) The report must include—

(a) *[Repealed]*

(b) an account of the implementation of the annual plan required under section 36; and

(c) a list of entities audited by the Auditor-General under an arrangement in accordance with section 19.

Section 37(1): amended, on 25 January 2005, by section 37(1) of the Public Finance Amendment Act 2004 (2004 No 113).

Section 37(2)(a): repealed, on 25 January 2005, by section 37(1) of the Public Finance Amendment Act 2004 (2004 No 113).

38 Independent auditor to audit Auditor-General

(1) The House of Representatives must, by resolution, in respect of each financial year appoint an independent auditor to audit the financial statements, accounts, and other information relating to that year and for this purpose the Auditor-General is to be regarded as a public entity under this Act.

(2) Parts 3 (except section 23) and 4 and section 42 apply in respect of each audit referred to in subsection (1) as if references in those provisions to the Auditor-General were references to the independent auditor and references to a public entity were references to the Auditor-General.

Part 7
Miscellaneous provisions

39 Offences

(1) Every person commits an offence who, without lawful justification or excuse,—

(a) intentionally obstructs, hinders, or resists the Auditor-General or any other person in the exercise of the Auditor-General's or other person's powers under this Act:

(b) intentionally refuses or fails to comply with any lawful requirement of the Auditor-General or any other person under this Act:

(c) makes a statement or gives information to the Auditor-General or any other person exercising powers under this Act, knowing that the statement or information is false or misleading:

(d) represents directly or indirectly that the person holds any authority under this Act when that person knowingly does not hold that authority.

(2) A person who commits an offence against subsection (1) is liable on conviction,—

(a) in the case of an individual, to a fine not exceeding $2,000:

(b) in the case of a person or organisation other than an individual, to a fine not exceeding $5,000.

Section 39(2): amended, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

40 Time for commencing proceedings

(1) Despite anything to the contrary in section 25 of the Criminal Procedure Act 2011, the limitation period in respect of an offence against this Act ends on the date that is 2 years after the date on which the offence was committed.

(2) Despite the Criminal Procedure Act 2011 or any other Act, proceedings against any member of a local authority, as such, under any Act may be commenced at any time within 2 years after the commission of the act in respect of which the proceedings are taken.

Section 40(1): replaced, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

Section 40(2): amended, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

41 Protection from liability

(1) This section applies to—

(a) the Auditor-General in his or her personal capacity; and

(b) the Deputy Auditor-General in his or her personal capacity; and

(c) every person employed by the Auditor-General, whether acting as an appointed auditor or an appointed CRD assurance practitioner or neither, in connection with the performance or exercise of the Auditor-General's functions, duties, or powers.

(2) No person to whom this section applies is personally liable for an act or omission in connection with performing or exercising a function, duty, or power under this Act, unless the act or omission was done in bad faith.

(3) Subsection (2) does not limit any disciplinary functions, powers, or duties of any person or body that apply to any of the persons to whom this section applies by virtue of their membership of a professional body.

Section 41(1)(c): amended, on 27 October 2024, by section 53 of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

42 Audit fees

(1) The Auditor-General may charge fees to a public entity for the provision of services under any of sections 14, 15, 15B, 16, and 17.

(2) The fees must be reasonable, having regard to—

(a) the nature and extent of the services provided; and

(b) the requirements of auditing standards published under section 23; and

(c) the qualifications and experience of the persons necessarily engaged in providing the services; and

(d) any other matters the Auditor-General thinks fit.

(3) The Auditor-General may permit an appointed auditor or an appointed CRD assurance practitioner to recover fees directly from the public entity.

(4) The public entity must pay any fees to the Auditor-General, or to the appointed auditor or the appointed CRD assurance practitioner, on the completion of the whole or any part of the audit or assurance engagement when requested in writing to do so.

(5) If the Auditor-General and the public entity fail to agree as to the reasonableness of a fee, the matter must be submitted to arbitration and the provisions of the Arbitration Act 1996 apply.

Section 42(1): amended, on 27 October 2024, by section 54(1) of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

Section 42(3): amended, on 27 October 2024, by section 54(2) of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

Section 42(4): replaced, on 27 October 2024, by section 54(3) of the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39).

43 Exemption from income tax

For the purposes of sections CW 38 and CW 39 of the Income Tax Act 2007, the Auditor-General is a public authority.

Section 43: amended, on 1 April 2008 (effective for 2008–09 income year and later), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

44 Amendments to Schedule 2

(1) The Governor-General may from time to time, by Order in Council on the recommendation of the Minister of Finance, amend Schedule 2—

(a) by adding the name of an entity that is to be a public entity; or

(b) by omitting the name of an entity that no longer exists; or

(c) by correcting the name of an entity.

(2) The Minister of Finance must not recommend the addition of the name of an entity to Schedule 2 unless the Minister of Finance is satisfied that paragraphs (a) to (d) of section 19(2) apply in respect of the entity.

(3) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section

Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)

Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 44(3): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Part 8
Amendments, repeals, revocations, and savings

Amendments to Local Government Act 1974

45 Returns of expenditure

[Repealed]

Section 45: repealed, on 1 July 2003, by section 266 of the Local Government Act 2002 (2002 No 84).

46 Assessment of tax

Amendment(s) incorporated in the Act(s).

47 Failure to comply with financial reporting requirements

[Repealed]

Section 47: repealed, on 1 July 2003, by section 266 of the Local Government Act 2002 (2002 No 84).

48 Person carrying on transport or ferry service may sell undertaking to territorial authority

[Repealed]

Section 48: repealed, on 1 July 2003, by section 266 of the Local Government Act 2002 (2002 No 84).

49 New section 594ZC substituted

[Repealed]

Section 49: repealed, on 1 July 2003, by section 266 of the Local Government Act 2002 (2002 No 84).

50 New heading and sections 706A to 706C inserted

[Repealed]

Section 50: repealed, on 1 July 2003, by section 266 of the Local Government Act 2002 (2002 No 84).

51 Infrastructure Auckland to be local authority for certain purposes

[Repealed]

Section 51: repealed, on 1 July 2004, by section 48(1)(c) of the Local Government (Auckland) Amendment Act 2004 (2004 No 57).

Consequential amendments

52 References to Audit Department and Audit Office

Every reference to the Audit Department or the Audit Office in any enactment is to be read as a reference to the Auditor-General.

53 Consequential amendments to enactments

The enactments listed in Schedule 4 are amended in the manner indicated in that schedule.

Consequential repeals and revocation

54 Consequential repeals and revocation

(1) The following enactments are repealed:

(a) Public Finance Act 1977 (1977 No 65):

(b) Public Finance Amendment Act 1994 (1994 No 18).

(2) The Public Finance (Poutama Trust Audit) Order 1990 (SR 1990/6) is revoked.

Part 9
Transitional provisions

Continuation of offices

55 Controller and Auditor-General and Deputy Controller and Auditor-General

Despite the enactment of this Act, each of the persons holding office as Controller and Auditor-General or Deputy Controller and Auditor-General immediately before the commencement of this Act continues, after that commencement, to hold office on the same terms and conditions as those on which they held office before that commencement.

Audit Department

56 Audit Department

The Audit Department is abolished.

57 Transfer of Crown assets and liabilities to Auditor-General

(1) Despite any Act, rule of law, deed, or agreement, and for such consideration and on such terms and conditions as the Minister of Finance may agree with the Auditor-General, that Minister may, on behalf of the Crown,—

(a) transfer to the Auditor-General assets and liabilities of the Crown; and

(b) authorise the Auditor-General to act on behalf of the Crown in managing assets or liabilities of the Crown; and

(c) grant to the Auditor-General leases, licences, easements, permits, or rights of any kind in respect of any assets or liabilities of the Crown.

(2) The Minister of Finance must present to the House of Representatives any contract or other document entered into under subsection (1) within 12 sitting days after the date of that contract or document.

58 Rights and liabilities of the Crown and third parties following transfer or grant

(1) If there is a transfer or grant of any asset, liability, authority, or rights to the Auditor-General under any of paragraphs (a) to (c) of section 57(1),—

(a) the transfer or grant does not entitle any other person to terminate, alter, or in any way affect the rights or liabilities of the Crown or the Auditor-General under any Act or any deed or agreement:

(b) if the transfer or grant is registrable, the person responsible for keeping the register must register the transfer or grant immediately after written notice of the transfer or grant is received by that person from any person authorised for this purpose by the Minister of Finance:

(c) the presentation to the House of Representatives of any contract or other document relating to the transfer or grant is to be treated as notice of the transfer or grant and, after the date of the contract or document, any affected third party is to deal with the Auditor-General in place of the Crown:

(d) the Crown remains liable to any third party as if the transfer or grant had not been made, but the Auditor-General must indemnify the Crown in respect of any liability to the third party:

(e) any satisfaction or performance by the Auditor-General in respect of the asset, liability, authority, or rights is to be treated as also satisfaction or performance by the Crown:

(f) any satisfaction or performance in respect of the asset or liability, authority, or rights by any third party to the benefit of the Auditor-General is to be treated as also to the benefit of the Crown.

(2) No provision in any deed or agreement limiting the Crown's right to sell any assets to third parties, or for determining the consideration for the sale of any assets to third parties, or obliging the Crown to account to any person for the whole or part of the proceeds of sale by the Crown of any assets to third parties, or obliging the Crown to pay a greater price than otherwise by reason of or as a consequence of the sale of any assets to third parties, has any application or effect in respect of any contract or other document or transfer entered into or effected under this Act or under such a contract or other document or transfer.

(3) Any asset, liability, authority, or rights of the Crown may be transferred or granted to the Auditor-General under this Act whether or not any Act or deed

or agreement relating to the asset, liability, authority, or rights permits such transfer or grant or requires any consent to such a transfer or grant.

Employees in Audit Department to be employees of Auditor-General

59 Transitional provisions in respect of employees of Audit Department

Every person employed in the Audit Department immediately before the date of commencement of this Act is, on and from that date, an employee of the Auditor-General and is employed under the same terms and conditions as applied to that employee immediately before that date.

60 Protection of conditions of employment

For the purposes of every enactment, law, contract, and agreement relating to the employment of a person referred to in section 59,—

(a) the contract of employment of that employee that applied immediately before the commencement of this Act in respect of that person's employment in the Audit Department is to be treated as unbroken; and

(b) the employee's period of service with the Audit Department and every other period of service of that employee that was recognised by the Audit Department as continuous service is to be treated as a period of service with the Auditor-General.

61 No compensation for technical redundancy

A person to whom section 59 applies is not entitled to any compensation for redundancy by reason only of the person ceasing to be employed in the Audit Department.

62 Membership of Government Superannuation Fund

If a person to whom section 59 applies was a contributor to the Government Superannuation Fund under the Government Superannuation Fund Act 1956 immediately before the date of commencement of this Act,—

(a) that person is to be regarded for the purposes of the Government Superannuation Fund Act 1956 as being employed in the Government service for so long as the person continues to be employed by the Auditor-General; and

(b) the Government Superannuation Fund Act 1956 is deemed to apply to the person in all respects as if the person's service with the Government service were continuous.

Transitional audits

63 Audits for financial years ending before commencement of Act

Nothing in this Act—

(a) limits or affects any duty or power that the Auditor-General had before the date of commencement of this Act to undertake and complete an audit of an entity for any financial year ending before that date; or

(b) requires the Auditor-General to undertake or complete an audit of an entity for any financial year ending before that date if the Auditor-General was not the auditor of the entity before that date.

Schedule 1
Classes of public entities

s 5(1)(c)

Administering bodies as defined in section 2(1) of the Reserves Act 1977, except any Board as defined in that section.

Airport companies authorised by the Airport Authorities Act 1966 to exercise the functions of a local authority and airport operators as defined in section 5 of the Civil Aviation Act 2023.

Charter Schools Authorisation Board established under section 212A of the Education and Training Act 2020

Community trusts continued in existence by section 298 of the Local Government Act 2002.

Community trusts established or amalgamated under Part 3 of the Sale and Supply of Alcohol Act 2012.

Companies named in Schedule 4A of the Public Finance Act 1989

Consumer trusts as defined in section 4 of the Local Government (Water Services) Act 2025.

Council-controlled organisations means council-controlled organisations as defined in section 5(1) of the Local Government Act 2002.

Crown entities as defined in section 7 of the Crown Entities Act 2004.

Departments as defined in section 2(1) of the Public Finance Act 1989

Educational bodies funded under the Education and Training Act 2020 in respect of 1 or more Rural Education Activities Programmes.

Energy companies which are public entities under section 45(1) of the Energy Companies Act 1992.

Industry skills boards established under section 362 of the Education and Training Act 2020

Intelligence and security departments as defined by section 2(1) of the Public Finance Act 1989.

Licensing trusts constituted by section 234 of the Sale and Supply of Alcohol Act 2012 or specified in Schedule 1 of that Act.

Local authorities means local authorities as defined in section 5(1) of the Local Government Act 2002.

Marketing authorities as defined in section 2 of the Primary Products Marketing Act 1953.

Mixed ownership model companies as listed in Schedule 5 of the Public Finance Act 1989

Organisations named or described in Schedule 4 of the Public Finance Act 1989.

Port companies as defined in section 2 of the Port Companies Act 1988.

Provincial Patriotic Councils constituted by section 15 of the Patriotic and Canteen Funds Act 1947.

Sinking Fund Commissioners whose establishment is preserved by section 21(1)(h) of the Local Government Amendment Act (No 3) 1996.

State enterprises as listed in Schedule 1 of the State-Owned Enterprises Act 1986.

Trustees as defined in section 2 of the Burial and Cremation Act 1964

Wānanga that are not Crown entities.

Water organisations as defined in section 4 of the Local Government (Water Services) Act 2025.

Schedule 1 Airport companies authorised by the Airport Authorities Act 1966: amended, on 5 April 2025, by section 486 of the Civil Aviation Act 2023 (2023 No 10).

Schedule 1 Charter Schools Authorisation Board established under section 212A of the Education and Training Act 2020: inserted, on 1 October 2024, by section 74 of the Education and Training Amendment Act 2024 (2024 No 40).

Schedule 1 Community trusts continued in existence by section 298 of the Local Government Act 2002: amended, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Schedule 1 Community trusts established or amalgamated under Part 3 of the Sale and Supply of Alcohol Act 2012: inserted, on 18 December 2013, by section 417(1) of the Sale and Supply of Alcohol Act 2012 (2012 No 120).

Schedule 1 Community trusts established or amalgamated under Part 9A of the Sale of Liquor Act 1989: repealed, on 18 December 2013, by section 417(1) of the Sale and Supply of Alcohol Act 2012 (2012 No 120).

Schedule 1 Companies named in Schedule 4A of the Public Finance Act 1989: inserted, on 18 July 2013, by section 57 of the Public Finance Amendment Act 2013 (2013 No 50)

Schedule 1 Consumer trusts as defined in section 4 of the Local Government (Water Services) Act 2025: inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Schedule 1 Council-controlled organisations: inserted, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Schedule 1 Crown entities: amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Schedule 1 Educational bodies: inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Schedule 1 Departments: inserted, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Schedule 1 Departments of the public service: repealed, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Schedule 1 Educational bodies: amended, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Schedule 1 Electricity trusts: repealed, on 8 August 2001, by section 22(1) of the Electricity Amendment Act 2001 (2001 No 40).

Schedule 1 Industry skills boards established under section 362 of the Education and Training Act 2020: inserted, on 22 October 2025, by section 47 of the Education and Training (Vocational Education and Training System) Amendment Act 2025 (2025 No 56).

Schedule 1 Intelligence and security departments: inserted, on 25 January 2005, by section 37(1) of the Public Finance Amendment Act 2004 (2004 No 113).

Schedule 1 Licensing trusts constituted by section 185 of the Sale of Liquor Act 1989: repealed, on 18 December 2013, by section 417(1) of the Sale and Supply of Alcohol Act 2012 (2012 No 120).

Schedule 1 Licensing trusts constituted by section 234 of the Sale and Supply of Alcohol Act 2012: inserted, on 18 December 2013, by section 417(1) of the Sale and Supply of Alcohol Act 2012 (2012 No 120).

Schedule 1 Local authorities: amended, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Schedule 1 Local authority trading enterprises: repealed, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Schedule 1 Maori Trust Boards: repealed, on 16 September 2011, by section 8(2) of the Maori Trust Boards Amendment Act 2011 (2011 No 75).

Schedule 1 Mixed ownership model companies: inserted, on 30 June 2012, by section 11 of the Public Finance (Mixed Ownership Model) Amendment Act 2012 (2012 No 45).

Schedule 1 Organisations: inserted, on 25 January 2005, by section 37(1) of the Public Finance Amendment Act 2004 (2004 No 113).

Schedule 1 Recognised bodies: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Schedule 1 Security and intelligence departments: repealed, on 25 January 2005, by section 37(1) of the Public Finance Amendment Act 2004 (2004 No 113).

Schedule 1 Wānanga that are not Crown entities: inserted, on 23 August 2023, by section 49 of the Education and Training Amendment Act 2023 (2023 No 45).

Schedule 1 Water organisations as defined in section 4 of the Local Government (Water Services) Act 2025: inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Schedule 2
Specific public entities not falling within any class

s 5(1)(d)

Armed Forces Canteen Council

Arms Regulator

Auckland Aotea Centre Board of Management

Building Practitioners Board

Canterbury Museum Trust Board

Chartered Professional Engineers Council

Costley Training Institution

Council of Legal Education

Dempsey Trust

Electrical Workers Registration Board

Engineering Associates Registration Board

Export Guarantee Office

Federation of Polytechnics Committee established under section 325 of the Education and Training Act 2020

Fishing Industry Board

Game Animal Council

Heritage New Zealand Pouhere Taonga

Maori Purposes Fund Board

Maori Soldiers Trust

Māori Television Service

Masterton Trust Lands Trust

Montfort Trimble Foundation

Museum of Transport and Technology

New Zealand Council for Educational Research

New Zealand Defence Force

New Zealand Horticulture Export Authority

New Zealand Registered Architects' Board

New Zealand Vice Chancellors' Committee

Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund

Ngāti Whakaue Education Endowment Trust Board

Nursing Council of New Zealand

Otago Museum Trust Board

Pacific Islands Polynesian Education Foundation

Parliamentary Counsel Office

Plumbers, Gasfitters, and Drainlayers Board

Poutama Trust

Queen Elizabeth the Second National Trust

Reserve Bank of New Zealand

Riccarton Bush Trustees

Selwyn Plantation Board Limited

Taranaki Scholarships Trust Board

Taratahi Training Centre (Wairarapa) Trust Board

Te Mātāwai

Te Pou Tupua, as defined in section 7 of the Te Awa Tupua (Whanganui River Claims Settlement) Act 2017

Te Tōpuni Kōkōrangi, as defined in section 9 of Te Ture Whakatupua mō Te Kāhui Tupua 2025/the Taranaki Maunga Collective Redress Act 2025

Te Urewera Board as defined in section 7 of the Te Urewera Act 2014

The board established under Part 7 of the Local Government (Auckland Council) Act 2009

The New Zealand Police

Tokelau Administration

Valuers Registration Board

Veterans' Medical Research Trust Fund

Waitangi National Trust Board

West Coast Development Trust

Winston Churchill Memorial Trust

Schedule 2 A workforce development council established under section 479 of the Education Act 1989: repealed, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Schedule 2 Architects Education and Registration Board: repealed, on 1 July 2006, by section 85(c) of the Registered Architects Act 2005 (2005 No 38).

Schedule 2 Arms Regulator: inserted, on 23 September 2026, by section 394 of the Arms Act 2026 (2026 No 47).

Schedule 2 Arts boards: repealed, on 30 April 2014, by section 27 of the Arts Council of New Zealand Toi Aotearoa Act 2014 (2014 No 1).

Schedule 2 Building Practitioners Board: inserted, on 31 March 2005, by section 414 of the Building Act 2004 (2004 No 72).

Schedule 2 Carter Observatory: repealed, on 1 June 2010, by section 12 of the Carter Observatory Act Repeal Act 2010 (2010 No 34).

Schedule 2 Chartered Professional Engineers Council: inserted, on 1 July 2002, by section 69(2) of the Chartered Professional Engineers of New Zealand Act 2002 (2002 No 17).

Schedule 2 Electricity Ashburton Limited: repealed, on 8 August 2001, by section 22(2)(a) of the Electricity Amendment Act 2001 (2001 No 40).

Schedule 2 Engineers Registration Board: repealed, on 1 January 2004, by section 75(4) of the Chartered Professional Engineers of New Zealand Act 2002 (2002 No 17).

Schedule 2 Federation of Polytechnics Committee established under section 325 of the Education and Training Act 2020: inserted, on 22 October 2025, by section 48 of the Education and Training (Vocational Education and Training System) Amendment Act 2025 (2025 No 56).

Schedule 2 Game Animal Council: inserted, on 28 November 2013, by section 41(2) of the Game Animal Council Act 2013 (2013 No 98).

Schedule 2 Heritage New Zealand Pouhere Taonga: inserted, on 20 May 2014, by section 107 of the Heritage New Zealand Pouhere Taonga Act 2014 (2014 No 26).

Schedule 2 Māori Health Authority: repealed, on 30 June 2024, by section 43 of the Pae Ora (Disestablishment of Māori Health Authority) Amendment Act 2024 (2024 No 5).

Schedule 2 Māori Television Service: inserted, on 8 May 2003, by section 60 of the Māori Television Service (Te Aratuku Whakaata Irirangi Māori) Act 2003 (2003 No 21).

Schedule 2 Maori Trustee: repealed, on 1 July 2009, by section 30(1) of the Māori Trustee Amendment Act 2009 (2009 No 12).

Schedule 2 Montfort Trimble Foundation: inserted, on 11 December 2003, by section 26 of the Masterton District Council (Montfort Trimble Foundation) Act 2003 (2003 No 5 (L)).

Schedule 2 National Māori Entity: repealed, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Schedule 2 New Zealand Historic Places Trust: repealed, on 20 May 2014, by section 107 of the Heritage New Zealand Pouhere Taonga Act 2014 (2014 No 26).

Schedule 2 New Zealand Maori Arts and Crafts Institute: repealed, on 25 July 2020, by section 17(c) of the New Zealand Māori Arts and Crafts Institute Vesting Act 2020 (2020 No 37).

Schedule 2 New Zealand Registered Architects' Board: inserted, on 1 July 2005, by section 82(2) of the Registered Architects Act 2005 (2005 No 38).

Schedule 2 Office of the Clerk of the House of Representatives: repealed, on 13 November 2025, by section 50(a) of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Schedule 2 Otago Power Limited: repealed, on 8 August 2001, by section 22(2)(b) of the Electricity Amendment Act 2001 (2001 No 40).

Schedule 2 Overseas Investment Commission: repealed, on 25 August 2005, by section 75 of the Overseas Investment Act 2005 (2005 No 82).

Schedule 2 Parliamentary Service: repealed, on 13 November 2025, by section 50(b) of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Schedule 2 Patriotic and Canteen Funds Board: repealed, on 17 May 2005, by section 22 of the Patriotic and Canteen Funds Amendment Act 2005 (2005 No 65).

Schedule 2 Regenerate Christchurch: repealed, on the close of 30 June 2020, by section 18(2) of the Greater Christchurch Regeneration Amendment Act 2020 (2020 No 27).

Schedule 2 Royal New Zealand Foundation for the Blind: repealed, on 30 April 2003, by section 28(1) of the Royal New Zealand Foundation of the Blind Act 2002 (2002 No 3 (P)).

Schedule 2 Survey Board of New Zealand: repealed, on 1 June 2002, by section 68(1) of the Cadastral Survey Act 2002 (2002 No 12).

Schedule 2 Te Mātāwai: inserted, on 30 April 2016, by section 50 of Te Ture mō Te Reo Māori 2016/the Māori Language Act 2016 (2016 No 17).

Schedule 2 Te Pou Tupua: inserted, on 21 March 2017, by section 124(2) of the Te Awa Tupua (Whanganui River Claims Settlement) Act 2017 (2017 No 7).

Schedule 2 Te Tōpuni Kōkōrangi: inserted, on 2 February 2025, by section 127 of the Te Ture Whakatupua mō Te Kāhui Tupua 2025/Taranaki Maunga Collective Redress Act 2025 (2025 No 1).

Schedule 2 Te Urewera Board: inserted, on 28 July 2014, by section 138 of the Te Urewera Act 2014 (2014 No 51).

Schedule 2 The board established under Part 7 of the Local Government (Auckland Council) Act 2009: inserted, on 1 November 2010, by section 113(1) of the Local Government (Auckland Transitional Provisions) Act 2010 (2010 No 37).

Schedule 2 Treaty of Waitangi Fisheries Commission: repealed, on 29 November 2004, by section 214 of the Maori Fisheries Act 2004 (2004 No 78).

Schedule 2 Veterans' Medical Research Trust Fund: inserted, on 7 December 2014, by section 278 of the Veterans' Support Act 2014 (2014 No 56).

Schedule 2 War Pensions Advisory Board: repealed, on 7 December 2014, by section 278 of the Veterans' Support Act 2014 (2014 No 56).

Schedule 2 West Coast Development Trust: inserted, on 21 March 2002, by clause 3 of the Public Audit (West Coast Development Trust) Order 2002 (SR 2002/17).

Schedule 2 Workforce development councils continued for the time being under clause 170 of Schedule 1 of the Education and Training Act 2020: repealed, on 1 January 2026, by section 51 of the Education and Training (Vocational Education and Training) Act 2025 (2025 No 56).

Schedule 3
Provisions applying in respect of Auditor-General, Deputy Auditor-General, and employees of Auditor-General

s 13

Auditor-General and Deputy Auditor-General

1 Term of appointment of Auditor-General

(1) The Auditor-General is to be appointed for a term not exceeding 7 years.

(2) Despite subclause (1), where the term of office of an Auditor-General expires, that Auditor-General, unless sooner vacating office or being removed from office, continues to hold office until a successor to the Auditor-General is appointed.

(3) The Auditor-General may resign at any time by notice in writing to the Speaker of the House of Representatives, or to the Governor-General if there is no Speaker or the Speaker is absent from New Zealand.

(4) A person who has been appointed as Auditor-General must not be reappointed as Auditor-General.

2 Term of appointment of Deputy Auditor-General

(1) The Deputy Auditor-General is to be appointed for a term not exceeding 5 years.

(2) A person who has been appointed as Deputy Auditor-General may be reappointed as Deputy Auditor-General.

(3) Subclauses (2) and (3) of clause 1 apply, with the necessary modifications, in respect of the Deputy Auditor-General as if references to the Auditor-General were references to the Deputy Auditor-General.

3 Oath of office

(1) The Auditor-General and Deputy Auditor-General must each, before undertaking any duties as such, take an oath of office that he or she will honestly and impartially perform the duties of his or her office.

(2) The oath must be administered by the Speaker of the House of Representatives or the Clerk of the House of Representatives.

4 Removal or suspension from office

(1) The Auditor-General or Deputy Auditor-General may at any time be removed or suspended from office by the Governor-General, on an address from the House of Representatives, for disability affecting the performance of duty, bankruptcy, neglect of duty, or misconduct.

(2) At any time when Parliament is not in session, the Auditor-General or Deputy Auditor-General may be suspended from office by the Governor-General in

Council for disability affecting the performance of duty, bankruptcy, neglect of duty, or misconduct proved to the satisfaction of the Governor-General; but any such suspension must not continue in force beyond 2 months after the beginning of the next session of Parliament.

5 Salary and other conditions of employment

(1) The Auditor-General and Deputy Auditor-General are each to be paid out of a Crown Bank Account, without further appropriation than this section,—

(a) a salary at such rate as the Remuneration Authority from time to time determines; and

(b) allowances that are determined from time to time by the Remuneration Authority.

(2) The salary of the Auditor-General, or of the Deputy Auditor-General, must not be reduced during the Auditor-General's, or Deputy Auditor-General's, appointment.

Schedule 3 clause 5(1): amended, on 25 January 2005, pursuant to section 65R(3) of the Public Finance Act 1989 (1989 No 44).

Schedule 3 clause 5(1)(a): amended, on 1 April 2003, by section 4(1) of the Remuneration Authority (Members of Parliament) Amendment Act 2002 (2002 No 54).

Schedule 3 clause 5(1)(b): amended, on 1 April 2003, by section 4(1) of the Remuneration Authority (Members of Parliament) Amendment Act 2002 (2002 No 54).

6 Public Service Act 2020 and Government Superannuation Fund Act 1956 not applicable to Auditor-General and Deputy Auditor-General

The Auditor-General and Deputy Auditor-General are not employed in the service of the Crown for the purposes of the Public Service Act 2020 or the Government Superannuation Fund Act 1956 by reason of their appointment as Auditor-General or Deputy Auditor-General.

Schedule 3 clause 6 heading: amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Schedule 3 clause 6: amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

7 Auditor-General not to borrow, etc, without approval of Minister of Finance

The Auditor-General must not do any of the following without the written approval of the Minister of Finance:

(a) borrow money (as defined in section 2(1) of the Public Finance Act 1989):

(b) give a guarantee or indemnity:

(c) establish a subsidiary.

Schedule 3 clause 7(a): substituted, on 25 January 2005, by section 37(1) of the Public Finance Amendment Act 2004 (2004 No 113).

Employees of Auditor-General

8 Employees of Auditor-General

(1) The Auditor-General may employ such persons as are necessary for the performance of the Auditor-General's functions, duties, and powers.

(2) Except as otherwise stated in this Act, the terms and conditions of employment of any employee are as agreed by the Auditor-General with the employee.

9 Good employer principles

(1) The Auditor-General must operate a personnel policy that complies with the principle of being a good employer.

(2) A **good employer** is an employer who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment, including provisions requiring—

(a) good and safe working conditions; and

(b) an equal employment opportunities programme; and

(c) the impartial selection of suitably qualified persons for appointment; and

(d) recognition of—

(i) the aims and aspirations of the Maori people; and

(ii) the employment requirements of the Maori people; and

(iii) the need for greater involvement of the Maori people in the public service; and

(e) opportunities for the enhancement of the abilities of individual employees; and

(f) recognition of the aims and aspirations, and the cultural differences, of ethnic or minority groups; and

(g) recognition of the employment requirements of women; and

(h) recognition of the employment requirements of persons with disabilities.

(3) In addition to the requirements specified in subclauses (1) and (2), the Auditor-General must ensure that all employees maintain proper standards of integrity, conduct, and concern for the public interest.

Schedule 3 clause 9(2)(d)(iii): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

10 Equal employment opportunities

(1) The Auditor-General must, in each year,—

(a) develop and publish an equal employment opportunities programme:

(b) ensure that the equal opportunities programme is complied with.

(2) The Auditor-General must include in the annual report of the Auditor-General—

(a) a summary of the equal employment opportunities programme for the year to which the report relates; and

(b) an account of the extent to which the Auditor-General was able to meet, during the year to which the report relates, the equal employment opportunities programme for that year.

(3) For the purposes of this clause and clause 8, an equal employment opportunities programme means a programme that is aimed at the identification and elimination of all aspects of policies, procedures, and other institutional barriers that cause or perpetuate, or tend to cause or perpetuate, inequality in respect to the employment of any persons or group of persons.

11 Public Service Act 2020 and Government Superannuation Fund Act 1956 not applicable to employees of Auditor-General

(1) This clause applies to employees to whom section 62 does not apply.

(2) An employee of the Auditor-General is not to be regarded as employed in the service of the Crown for the purposes of the Public Service Act 2020 or the Government Superannuation Fund Act 1956 by reason of his or her employment as such.

Schedule 3 clause 11 heading: amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Schedule 3 clause 11(2): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Schedule 4
Consequential amendments

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Part 1
Public Acts

Accident Insurance Act 1998 (1998 No 114)

Amendment(s) incorporated in the Act(s).

Alcohol Advisory Council Act 1976 (1976 No 143)

Amendment(s) incorporated in the Act(s).

Animal Control Products Limited Act 1991 (1991 No 36)

Amendment(s) incorporated in the Act(s).

Architects Act 1963 (1963 No 12)

Amendment(s) incorporated in the Act(s).

Armed Forces Canteens Act 1948 (1948 No 51)

Amendment(s) incorporated in the Act(s).

Arts Council of New Zealand Toi Aotearoa Act 1994 (1994 No 19)

Amendment(s) incorporated in the Act(s).

Broadcasting Act 1989 (1989 No 25)

Amendment(s) incorporated in the Act(s).

Burial and Cremation Act 1964 (1964 No 75)

Amendment(s) incorporated in the Act(s).

Carter Observatory Act 1938 (1938 No 9)

Amendment(s) incorporated in the Act(s).

Casino Control Act 1990 (1990 No 62)

Amendment(s) incorporated in the Act(s).

Clerk of the House of Representatives Act 1988 (1988 No 126)

Amendment(s) incorporated in the Act(s).

Commerce Act 1986 (1986 No 5)

Amendment(s) incorporated in the Act(s).

Companies Act 1993 (1993 No 105)
Amendment(s) incorporated in the Act(s).

Conservation Act 1987 (1987 No 65)
Amendment(s) incorporated in the Act(s).

Copyright Act 1994 (1994 No 143)
Amendment(s) incorporated in the Act(s).

Crown Research Institutes Act 1992 (1992 No 47)
Amendment(s) incorporated in the Act(s).

Earthquake Commission Act 1993 (1993 No 84)
Amendment(s) incorporated in the Act(s).

Electoral Act 1993 (1993 No 87)
Amendment(s) incorporated in the Act(s).

Energy Companies Act 1992 (1992 No 56)
Amendment(s) incorporated in the Act(s).

Energy Efficiency and Conservation Act 2000 (2000 No 14)
Amendment(s) incorporated in the Act(s).

Engineering Associates Act 1961 (1961 No 70)
Amendment(s) incorporated in the Act(s).

Environment Act 1986 (1986 No 127)
Amendment(s) incorporated in the Act(s).

Export Guarantee Act 1964 (1964 No 50)
Amendment(s) incorporated in the Act(s).

Films, Videos, and Publications Classification Act 1993 (1993 No 94)
Amendment(s) incorporated in the Act(s).

Finance Act (No 2) 1949 (1949 No 52)
Amendment(s) incorporated in the Act(s).

Financial Reporting Act 1993 (1993 No 106)
Amendment(s) incorporated in the Act(s).

Fire Service Act 1975 (1975 No 42)
Amendment(s) incorporated in the Act(s).

Fishing Industry Board Act 1963 (1963 No 70)
Amendment(s) incorporated in the Act(s).

Gaming and Lotteries Act 1977 (1977 No 84)
Amendment(s) incorporated in the Act(s).

Government Superannuation Fund Act 1956 (1956 No 47)
Amendment(s) incorporated in the Act(s).

Hazardous Substances and New Organisms Act 1996 (1996 No 30)
Amendment(s) incorporated in the Act(s).

Health and Disability Commissioner Act 1994 (1994 No 88)
Amendment(s) incorporated in the Act(s).

Housing Corporation Act 1974 (1974 No 19)
Amendment(s) incorporated in the Act(s).

Housing Restructuring Act 1992 (1992 No 76)
Amendment(s) incorporated in the Act(s).

Human Rights Act 1993 (1993 No 82)
Amendment(s) incorporated in the Act(s).

Industry New Zealand Act 2000 (2000 No 27)
Amendment(s) incorporated in the Act(s).

Insolvency Act 1967 (1967 No 54)
Amendment(s) incorporated in the Act(s).

Land Act 1948 (1948 No 64)
Amendment(s) incorporated in the Act(s).

Law Commission Act 1985 (1985 No 151)
Amendment(s) incorporated in the Act(s).

Licensing Fund Act 1989 (1989 No 61)
Amendment(s) incorporated in the Act(s).

Local Authorities Empowering Act 1915 (1915 No 10)
Amendment(s) incorporated in the Act(s).

Maori Fisheries Act 1989 (1989 No 159)
Amendment(s) incorporated in the Act(s).

Maori Language Act 1987 (1987 No 176)

Amendment(s) incorporated in the Act(s).

Maori Soldiers Trust Act 1957 (1957 No 29)

Amendment(s) incorporated in the Act(s).

Maori Trust Boards Act 1955 (1955 No 37)

Amendment(s) incorporated in the Act(s).

National Library Act 1965 (1965 No 136)

Amendment(s) incorporated in the Act(s).

New Zealand Antarctic Institute Act 1996 (1996 No 38)

Amendment(s) incorporated in the Act(s).

New Zealand Council for Educational Research Act 1972 (1972 No 35)

Amendment(s) incorporated in the Act(s).

New Zealand Film Commission Act 1978 (1978 No 61)

Amendment(s) incorporated in the Act(s).

New Zealand Horticulture Export Authority Act 1987 (1987 No 93)

Amendment(s) incorporated in the Act(s).

New Zealand Maori Arts and Crafts Institute Act 1963 (1963 No 51)

Amendment(s) incorporated in the Act(s).

New Zealand Public Health and Disability Act 2000 (2000 No 91)

Amendment(s) incorporated in the Act(s).

New Zealand Symphony Orchestra Act 1988 (1988 No 163)

Amendment(s) incorporated in the Act(s).

New Zealand Trade Development Board Act 1988 (1988 No 160)

Amendment(s) incorporated in the Act(s).

Ngāi Tahu Claims Settlement Act 1998 (1998 No 97)

Amendment(s) incorporated in the Act(s).

Ngarimu VC and 28th (Māori) Battalion Memorial Scholarship Fund Act 1945 (1945 No 33)

Amendment(s) incorporated in the Act(s).

Nurses Act 1977 (1977 No 53)
Amendment(s) incorporated in the Act(s).

Oaths and Declarations Act 1957 (1957 No 88)
Amendment(s) incorporated in the Act(s).

Ombudsmen Act 1975 (1975 No 9)
Amendment(s) incorporated in the Act(s).

Pacific Islands Polynesian Education Foundation Act 1972 (1972 No 138)
Amendment(s) incorporated in the Act(s).

Parliamentary Service Act 2000 (2000 No 17)
Amendment(s) incorporated in the Act(s).

Patriotic and Canteen Funds Act 1947 (1947 No 63)
Amendment(s) incorporated in the Act(s).

Plumbers, Gasfitters, and Drainlayers Act 1976 (1976 No 69)
Amendment(s) incorporated in the Act(s).

Police Complaints Authority Act 1988 (1988 No 2)
Amendment(s) incorporated in the Act(s).

Port Companies Act 1988 (1988 No 91)
Amendment(s) incorporated in the Act(s).

Primary Products Marketing Act 1953 (1953 No 10)
Amendment(s) incorporated in the Act(s).

Privacy Act 1993 (1993 No 28)
Amendment(s) incorporated in the Act(s).

Protected Disclosures Act 2000 (2000 No 7)
Amendment(s) incorporated in the Act(s).

Public Finance Act 1989 (1989 No 44)
Amendment(s) incorporated in the Act(s).

Radio New Zealand Act 1995 (1995 No 52)
Amendment(s) incorporated in the Act(s).

Reserve Bank of New Zealand Act 1989 (1989 No 157)
Amendment(s) incorporated in the Act(s).

Reserves Act 1977 (1977 No 66)
Amendment(s) incorporated in the Act(s).

Reserves and Other Lands Disposal Act 1995 (1995 No 54)
Amendment(s) incorporated in the Act(s).

Residential Tenancies Act 1986 (1986 No 120)
Amendment(s) incorporated in the Act(s).

Retirement Income Act 1993 (1993 No 148)
Amendment(s) incorporated in the Act(s).

Royal New Zealand Foundation for the Blind Act 1963 (1963 No 26)
Amendment(s) incorporated in the Act(s).

Sale of Liquor Act 1989 (1989 No 63)
Amendment(s) incorporated in the Act(s).

Securities Act 1978 (1978 No 103)
Amendment(s) incorporated in the Act(s).

Smoke-free Environments Act 1990 (1990 No 108)
Amendment(s) incorporated in the Act(s).

Standards Act 1988 (1988 No 5)
Amendment(s) incorporated in the Act(s).

State Sector Act 1988 (1988 No 20)
Amendment(s) incorporated in the Act(s).

State-Owned Enterprises Act 1986 (1986 No 124)
Amendment(s) incorporated in the Act(s).

Survey Act 1986 (1986 No 123)
Amendment(s) incorporated in the Act(s).

Testing Laboratory Registration Act 1972 (1972 No 36)
Amendment(s) incorporated in the Act(s).

Taranaki Scholarships Trust Board Act 1957 (1957 No 108)
Amendment(s) incorporated in the Act(s).

Valuation Department (Restructuring) Act 1998 (1998 No 70)
Amendment(s) incorporated in the Act(s).

Valuers Act 1948 (1948 No 63)

Amendment(s) incorporated in the Act(s).

War Pensions Act 1954 (1954 No 54)

Amendment(s) incorporated in the Act(s).

Wildlife Act 1953 (1953 No 31)

Amendment(s) incorporated in the Act(s).

Winston Churchill Memorial Trust Act 1965 (1965 No 39)

Amendment(s) incorporated in the Act(s).

Part 2
Local and private Acts

Auckland Aotea Centre Empowering Act 1985 (1985 No 9 (L))

Amendment(s) incorporated in the Act(s).

Canterbury Museum Trust Board Act 1993 (1993 No 4 (L))

Amendment(s) incorporated in the Act(s).

Masterton Trust Lands Act 1966 (1966 No 27 (L))

Amendment(s) incorporated in the Act(s).

Museum of Transport and Technology Act 2000 (2000 No 1 (P))

Amendment(s) incorporated in the Act(s).

Otago Museum Trust Board Act 1996 (1996 No 1 (L))

Amendment(s) incorporated in the Act(s).

Selwyn Plantation Board Empowering Act 1992 (1992 No 4 (L))

Amendment(s) incorporated in the Act(s).

Part 3
Regulations

Airport Authorities (Airport Companies Information Disclosure) Regulations 1999 (SR 1999/242)

Amendment(s) incorporated in the regulations.

Electricity (Information Disclosure) Regulations 1999 (SR 1999/82)

Amendment(s) incorporated in the regulations.

Gas (Information Disclosure) Regulations 1997 (SR 1997/127)

Amendment(s) incorporated in the regulations.

Hop Marketing Regulations 1939 (SR 1939/96)

Amendment(s) incorporated in the regulations.

Notes

1 General

This is a consolidation of the Public Audit Act 2001 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Arms Act 2026 (2026 No 47): section 394

Parliament (Repeals and Amendments) Act 2025 (2025 No 63): Part 3 subpart 2

Education and Training (Vocational Education and Training System) Amendment Act 2025 (2025 No 56): sections 47, 48, 51

Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43): section 172

Te Ture Whakatupua mō Te Kāhui Tupua 2025/Taranaki Maunga Collective Redress Act 2025 (2025 No 1): section 127

Education and Training Amendment Act 2024 (2024 No 40): section 74

Pae Ora (Disestablishment of Māori Health Authority) Amendment Act 2024 (2024 No 5): section 43

Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68): section 6

Education and Training Amendment Act 2023 (2023 No 45): section 49

Civil Aviation Act 2023 (2023 No 10): section 486

Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 (2021 No 39): Part 4 subpart 1

Reserve Bank of New Zealand Act 2021 (2021 No 31): section 300(1)

Secondary Legislation Act 2021 (2021 No 7): section 3

Public Service Act 2020 (2020 No 40): section 135

Education and Training Act 2020 (2020 No 38): section 668

New Zealand Māori Arts and Crafts Institute Vesting Act 2020 (2020 No 37): section 17(c)

Privacy Act 2020 (2020 No 31): section 217

Greater Christchurch Regeneration Amendment Act 2020 (2020 No 27): section 18(2)

Education (Vocational Education and Training Reform) Amendment Act 2020 (2020 No 1): section 78(1)

Te Awa Tupua (Whanganui River Claims Settlement) Act 2017 (2017 No 7): section 124

Te Ture mō Te Reo Māori 2016/Māori Language Act 2016 (2016 No 17): section 50

Financial Reporting Amendment Act 2014 (2014 No 64): section 17

Veterans' Support Act 2014 (2014 No 56): section 278

Te Urewera Act 2014 (2014 No 51): section 138

Heritage New Zealand Pouhere Taonga Act 2014 (2014 No 26): section 107

Arts Council of New Zealand Toi Aotearoa Act 2014 (2014 No 1): section 27

Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102): section 126

Game Animal Council Act 2013 (2013 No 98): section 41(2)

Public Finance Amendment Act 2013 (2013 No 50): section 57

Sale and Supply of Alcohol Act 2012 (2012 No 120): section 417(1)

Public Finance (Mixed Ownership Model) Amendment Act 2012 (2012 No 45): section 11

Criminal Procedure Act 2011 (2011 No 81): section 413

Maori Trust Boards Amendment Act 2011 (2011 No 75): section 8(2)

Financial Reporting Amendment Act 2011 (2011 No 22): section 12

Auditor Regulation Act 2011 (2011 No 21): section 82

Local Government (Auckland Transitional Provisions) Act 2010 (2010 No 37): section 113(1)

Carter Observatory Act Repeal Act 2010 (2010 No 34): section 12

Māori Trustee Amendment Act 2009 (2009 No 12): section 30(1)

Income Tax Act 2007 (2007 No 97): section ZA 2(1)

Overseas Investment Act 2005 (2005 No 82): section 75

Patriotic and Canteen Funds Amendment Act 2005 (2005 No 65): section 22

Registered Architects Act 2005 (2005 No 38): sections 82(2), 85(c)

Crown Entities Act 2004 (2004 No 115): section 200

Public Finance Amendment Act 2004 (2004 No 113): section 37(1)

Maori Fisheries Act 2004 (2004 No 78): section 214

Building Act 2004 (2004 No 72): section 414

Local Government (Auckland) Amendment Act 2004 (2004 No 57): section 48(1)(c)

Sale of Liquor Amendment Act 2004 (2004 No 21): section 8(2)

Māori Television Service (Te Aratuku Whakaata Irirangi Māori) Act 2003 (2003 No 21): section 60

Masterton District Council (Montfort Trimble Foundation) Act 2003 (2003 No 5 (L)): section 26

Local Government Act 2002 (2002 No 84): sections 262, 266

Remuneration Authority (Members of Parliament) Amendment Act 2002 (2002 No 54): section 4(1)

Royal New Zealand Foundation of the Blind Act 2002 (2002 No 3 (P)): section 28(1)

Chartered Professional Engineers of New Zealand Act 2002 (2002 No 17): sections 69(2), 75(4)

Cadastral Survey Act 2002 (2002 No 12): section 68(1)

Public Audit (West Coast Development Trust) Order 2002 (SR 2002/17)

Electricity Amendment Act 2001 (2001 No 40): section 22

Public Finance Act 1989 (1989 No 44): section 65R(3)

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