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AUDIT ACT (AMENDMENT) DECREE 2000

(INTERIM CIVILIAN GOVERNMENT DECREE NO. 37)

Whereas the powers conferred upon the Interim Civilian Government by section 4 of the Interim Civilian Government (Act of Executive Authority) Decree No. 19 of 2000 and with the approval of Cabinet I, Josefa Iloilovatu Ulivuda, President of the Republic of Fiji hereby make this Decree to amend the Audit Act (Cap. 70).

Short title

This Decree may be cited as the Audit Act (Amendment) Decree 2000.

Amendment to Audit Act

The Audit Act is amended by adding the following new sections after section 13.

"Public Accounts Committee

- 14—(1) There shall be established a Public Accounts Committee consisting of a chairperson and not more than 5 members appointed by the Minister.
- (2) In the absence of the Chairperson, the members present may appoint a member to preside at that meeting.
- (3) The Committee shall examine the accounts of the Government in respect of each financial year and any report of the Auditor-General on such accounts.
- (4) The funding of operation of the Committee shall be paid out of the Consolidated Fund.
- (5) The Committee shall prepare a report of its examination under subsection (3) within 30 days after the interviews, and submit the report to the Minister who shall table the report in Cabinet as soon as he or she receives it.
- (6) The Ministry of Finance shall coordinate responses to the report under subsection (5), and table a response in Cabinet within 30 days of tabling of the report in the Cabinet.

Powers of the Committee

- 15—(1) The Committee may—
- (a) summon any person to appear before it to give evidence or produce any document required by it;
 - (b) receive representations from interested persons;
 - (c) decide to permit oral evidence or representations to be given or presented before it by or on behalf of an interested person;
 - (d) determine the extent, nature and form of its proceedings, evidence or representations to be given or presented to it;
 - (e) conduct its proceedings or any aspect of its work at any venue;
 - (f) meet in public or private for the whole or any part of its proceedings;
 - (g) consult and liaise with any department or Ministry;
 - (h) exercise other powers given to it in any other written law.

- (2) A person who refuses to be examined or fails to answer lawful questions put by the Committee when required by the Committee commits an offence and is liable to a fine of \$500.
- (3) The Committee is deemed to be a committee for the purposes of the offences under section 20 of the Parliamentary Powers and Privileges Act (Cap. 5).

Meetings of the Committee

16.—(1) The Chairperson shall—

- (a) convene meetings of the Committee;
 - (b) subject to section 14(2), preside at meetings of the Committee;
 - (c) exercise functions conferred upon him or her by resolution of the Committee.
- (2) Four members constitute a quorum at a meeting of the Committee.
 - (3) In the case of an equality of votes, the chairperson has a casting vote.
 - (4) The Committee must keep its own minutes and such minutes must be included with the report of the Committee required under section 14(5).
 - (5) Oral evidence before the Committee shall be recorded verbatim.
 - (6) Any person whose rights or interests are affected by matters before the Committee may be heard, either in person or by a counsel.
 - (7) The evidence taken before the Committee and documents presented to it shall not be published or disclosed by a member of the Committee or by any other person before the report of the Committee required under section 14(5) has been tabled and discussed by the Cabinet.
 - (8) The Committee may determine its own procedures.
 - (9) A person who contravenes subsection (7) commits an offence and is liable to a fine of \$500.

Resignation and Removal of members

- 17.—(1) A member of the Committee may resign from the Committee by giving a written notice to the Minister.
- (2) The Minister may remove a member of the Committee for misconduct or misbehaviour or for any other good reason that may warrant the member's removal.

Remuneration

18. A member of the Committee is entitled to remuneration or allowances fixed by the Public Service Commission in consultation with the Ministry of Finance.

Witnesses allowances

19. The Committee shall by resolution fix reasonable allowances to be paid to a member of the public summoned or required to appear and give evidence before or produce documents to the Committee.

Validation of appointment

20. The members of the Committee appointed before the commencement of this Decree are deemed to have been appointed and their appointments are validated under this Decree.

Expiration of the Decree

21. This Decree and any appointment made under it expire on the date the elected Ministers are sworn in.

Made at Suva this 22nd day of November 2000.

J. I. ULUIVUDA
President of Fiji