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Chapter: 122
Section: 12

Title: **AUDIT ORDINANCE**
Heading: **Examination and audit of annual statements by the Director and submission of report to the President**

Gazette Number:
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(1) On receipt of the statements referred to in section 11, the Director-

- (a) shall examine and audit the statements; and
- (b) shall, within the period of 7 months after the close of the financial year, or such longer period as the Governor may determine, prepare and submit to the President of the Legislative Council a report in respect of his examination and audit of the statements and on any matter relating to the performance of his duties and the exercise of his powers under this Ordinance, together with- (Amended 60 of 1978 s. 3; 19 of 1993 s. 3)
 - (i) a copy of the statement of assets and liabilities of the Government, duly certified by him; (Amended 17 of 1985 s. 3)
 - (ii) a copy of the annual statement of the receipts and payments by the Government, duly certified by him;
 - (iii) a copy of each statement of assets and liabilities transmitted to him under section 11(1)(c), duly certified by him; and (Replaced 45 of 1988 s. 3)
 - (iv) a copy of each statement of receipts and payments transmitted to him under section 11(1)(d), duly certified by him. (Replaced 45 of 1988 s. 3)

(2) Within the period of 1 month, or such longer period as the President may determine, after the receipt of the report and certified statements from the Director under subsection (1), a copy of the report and certified statements shall- (Amended 49 of 1984 s. 2; 19 of 1993 s. 3)

- (a) be laid before the Legislative Council; and
- (b) be submitted to the Secretary of State. (Replaced 60 of 1978 s. 3)

(2A) Within the period of 3 months, or such longer period as the President may determine, after the laying of the report and certified statements from the Director under subsection (2)(a), a copy of the report of the Public Accounts Committee of the Legislative Council shall-

- (a) be laid before the Legislative Council; and
- (b) be submitted to the Secretary of State. (Added 49 of 1984 s. 2)

(3) Without prejudice to subsections (1), (2) and (2A)- (Amended 49 of 1984 s. 2)

- (a) the Director may submit to the President of the Legislative Council at any time a special report on any matter incidental to the performance of his duties or the exercise of his powers under this Ordinance; and (Amended 60 of 1978 s. 3; 19 of 1993 s. 3)
- (b) the procedure to be followed in respect of such report shall be in accordance with subsections (2) and (2A). (Replaced 49 of 1984 s. 2)

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