

LG302

Local Government Act 1995

**Local Government Regulations Amendment  
(Financial Management and Audit)  
Regulations 2022**

SL 2022/88

Made by the Governor in Executive Council.

**Part 1 — Preliminary**

**1. Citation**

These regulations are the *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022*.

**2. Commencement**

These regulations come into operation as follows —

- (a) Part 1 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on 1 July 2022.

**Part 2 — *Local Government (Audit) Regulations 1996*  
amended**

**3. Regulations amended**

This Part amends the *Local Government (Audit) Regulations 1996*.

**4. Regulation 10 amended**

Delete regulation 10(3) and (4A) and insert:

- (3) The report must include a report on the conduct of the audit.

**5. Regulation 18 inserted**

After regulation 17 insert:

**18. Transitional provision for *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022***

- (1) In this regulation —  
*former provisions* means regulation 10(3) and (4A) as in force immediately before the commencement of the *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022* regulation 4.
- (2) The former provisions continue to apply in relation to an auditor's report relating to the accounts and annual financial report of a local government for the financial year ending on 30 June 2021.

**Part 3 — *Local Government (Financial Management) Regulations 1996* amended**

**6. Regulations amended**

This Part amends the *Local Government (Financial Management) Regulations 1996*.

**7. Regulation 14 replaced**

Delete regulation 14 and insert:

**14. Information about operating revenue and expenses in annual budget and annual financial report**

The information in a local government's annual budget and annual financial report about operating revenue and expenses must be shown according to nature or type classification.

**8. Regulation 34 amended**

Delete regulation 34(3) and insert:

- (3) The information in a statement of financial activity must be shown according to nature or type classification.

**9. Regulation 36 amended**

In regulation 36(1)(f) delete “50.” and insert:

49.

**10. Regulation 50 deleted**

Delete regulation 50.

**11. Regulation 80 inserted**

After regulation 79 insert:

**80. Transitional provisions for *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022***

- (1) In this regulation —  
*commencement day* means the day on which the *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022* regulations 7, 9 and 10 come into operation.
- (2) Regulations 14, 36(1)(f) and 50 as in force immediately before commencement day continue to apply in relation to the annual financial report of a local government for the financial year ending on 30 June 2021.
- (3) Regulation 14 as in force immediately before commencement day continues to apply in relation to the annual budget of a local government for the financial year ending on 30 June 2022.

V. MOLAN, Clerk of the Executive Council.

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