

Audit Act
(CHAPTER 17)

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AUDIT ACT

(CHAPTER 17)

(Original Enactment: Act 3 of 1966)

REVISED EDITION 1999

(1st August 1999)

An Act to make provision for the audit of the accounts of Singapore and of other public authorities and bodies administering public funds and for matters connected therewith.

[9th August 1965]

PART I

PRELIMINARY

Short title

1. This Act may be cited as the Audit Act.

Interpretation

- 2.—(1) In this Act, unless the context otherwise requires —

“public authority” means the President, the Government, any statutory authority exercising powers vested in it by any written law, any tribunal other than the Supreme Court and the subordinate courts, or any officer or authority appointed by or acting on behalf of any of the aforesaid;

“public funds” means any moneys, bonds, debentures or securities, received from individuals, corporations or bodies by way of loans, trusts or any other voluntary payments, which are intended to be disbursed or are in fact disbursed for the benefit of the citizens of Singapore or any part of them, and includes any public moneys.

- (2) In this Act, the words and expressions used shall, unless the context otherwise requires or it is herein otherwise expressly provided, have the meanings respectively assigned to them in the Financial Procedure Act (Cap. 109).

PART II

DUTIES AND POWERS OF AUDITOR-GENERAL

Duties of Auditor-General

3.—(1) The accounts of all departments and offices of the Government (including the office of the Public Service Commission) and the accounts of the Supreme Court, all subordinate courts and Parliament shall be audited and reported on by the Auditor-General.

(2) The Auditor-General, with subordinate staff, shall at all times be entitled to have access to all books, records, returns and reports relating to such accounts.

(3) The Auditor-General shall submit his report made under subsection (1) to the President who shall cause it to be presented to Parliament.

(4) The Auditor-General shall perform such other duties and exercise such other powers in relation to the accounts of the Government and the accounts of other public authorities and other bodies administering public funds as may be prescribed by or under any written law.

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Audit of accounts of public authorities and bodies administering public funds

4.—(1) The Auditor-General shall —

- (a) if it is so provided by any written law, audit the accounts of any public authority; and
- (b) if it is not so provided by any written law, may with the consent of the Minister if so requested by a public authority or a body administering public funds, audit the accounts of such public authority or body.

(2) The fee for any audit under subsection (1) shall be a charge upon the funds of the public authority or body concerned.

(3) For the purposes of subsection (2), the fee shall, unless otherwise determined under the provisions of any other written law, be determined by the Minister.

(4) Notwithstanding the provisions of any written law relating to the accounts and audit of any public authority, the Minister may, if he is satisfied that the public interest so requires, direct that the accounts of such authority shall be audited by the Auditor-General.

(5) No fee shall be payable for an audit directed in accordance with subsection (4).

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Nature of audit

5. The Auditor-General shall in his audit make such examination as he may consider necessary to ascertain whether all reasonable steps have been taken —

- (a) to safeguard the collection and custody of public moneys or other moneys subject to his audit;
- (b) to ensure that issues and payments of moneys subject to his audit were made in accordance with proper authority and payments were properly chargeable and are supported by sufficient vouchers or proof of payment; and
- (c) to ensure that the provisions of the Constitution and of the Financial Procedure Act (Cap. 109) and any other written law relating to moneys or stores subject to his audit have been in all respects complied with.

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Powers of Auditor-General

6.—(1) In the performance of his functions under the Constitution or this Act, the Auditor-General —

- (a) may call upon any person for any explanation and information which the Auditor-General may require in order to enable him to discharge his duties;
- (b) may, without payment of any fee, cause search to be made in and extracts to be taken from any book, document or record in any public office;
- (c) shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other property subject to his audit;
- (d) may examine upon oath or affirmation (which oath or affirmation the Auditor-General is empowered to administer) any person whom he may think fit to examine respecting all matters and things whatever necessary for the due performance of such functions;
- (e) may authorise any public officer or any other person on his behalf to conduct any inquiry, examination or audit and to report thereon to him; and
- (f) may obtain the advice of the Attorney-General upon any question of law.

(2) Any of the powers conferred by this section upon the Auditor-General may be exercised by any public officer authorised in writing in this behalf by the Auditor-General or by any other person so authorised.

(3) Any person called upon for any explanation or information under subsection (1) shall be legally bound to furnish such explanation or information, as the case may be.