

AUDIT (AMENDMENT) BILL 2015

Explanatory Memorandum

1. This Bill is promoted by Mr Henderson MLC on behalf of the Treasury. It amends the *Audit Act 2006* and makes minor consequential amendments to other enactments.
2. *Clauses 1 to 3* (which together comprise Part 1) deal with the commencement, citation and expiry of the resulting Act.
3. Part 2 contains the amendments to the 2006 Act (and in relation to that Part, a reference in the following paragraphs of this memorandum to a section is to a section of the 2006 Act). In future there will be three forms of inspection of accounts: audit, quality assurance review and examination. Which of the three forms is to be used in a particular case will depend upon a risk-based analysis of the accounts and the body producing them. The intention is to reduce the regulatory burden particularly on statutory bodies with a small turnover.
4. *Clause 4* introduces the amendments to the 2006 Act.
5. *Clause 5* inserts section A1 at the beginning of the 2006 Act, introducing the three forms of inspection.
6. *Clause 6* amends section 1 to reflect that although all the bodies to which the 2006 Act will be subject to some form of inspection, that will not necessarily be an audit.
7. *Clause 7* makes a similar consequential amendment to section 2.
8. *Clause 8* amends section 3 which deals with the appointment of auditors. As similar restrictions are required for the appointment of other persons to conduct inspections the restrictions are relocated from section 3 to the new section 4B.
9. *Clause 9* introduces sections 3A and 3B which set out the qualifications of assurance reviewers and examiners in relation to accounts. These sections together with section 3 are subject to the new section 4B.
10. *Clause 10* inserts sections 4A (general duties of an assurance reviewer or examiner) and 4B (disqualifications for acting as an inspector of any description).
11. *Clauses 11 to 14* generalise references to audit and auditors in sections 5 to 8, replacing them with references to inspection and inspectors.
12. *Clause 15* makes similar amendments to the majority of section 9. The exception is in section 9(5)(c) where the provision, which concerns requirements to give public notice of the issue of a warning notice. This will still to be restricted to accounts which have been subject to audit.

13. *Clause 16* amends section 11 so as to extend the reserve power to order an extraordinary audit to any accounts which are liable to be inspected under the Act.
14. *Clause 17* extends the Treasury's power to make regulations under the Act to cover inspections and not merely audits.
15. *Clause 18* extends the Treasury's power to give directions under the 2006 Act to all classes of accounts to be inspected.
16. *Clause 19* makes consequential amendments to section 14 dealing with fees to be charged under the 2006 Act. The Treasury will itself fix the fees for an audit or an assurance review, but the body whose accounts are being examined will agree the fee with the examiner.
17. *Clauses 20 to 22* make consequential amendments to sections 15, 16 and 18.
18. *Clause 23* provides for directions by the Treasury under section 13 to be laid before Tynwald after they are made.
19. *Clause 24* amends section 21, to insert new definitions which flow from the introduction of the concept of inspection.
20. Part 3 contains *clauses 25 and 26*. These make consequential adjustments to other legislation, notably the *Burials Act 1986*. Churchwardens' accounts produced in their capacity as burial authorities will, once the Act comes into operation be drawn to a 31st March year-end, and will in future only be liable to audit if they meet the much higher turnover threshold which will apply to that form of inspection.
21. The resulting Act is expected to reduce the expenditure of bodies presently liable to be audited.
22. In the opinion of the member moving the Bill its provisions are compatible with the Convention rights within the meaning of the Human Rights Act 2001.



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AUDIT (AMENDMENT) BILL 2015

1 A **BILL** to amend the Audit Act 2006; and for connected purposes.

BE IT ENACTED by the Queen’s Most Excellent Majesty, by and with the advice and consent of the Council and Keys in Tynwald assembled, and by the authority of the same, as follows:—

2 PART 1 – OPENING PROVISIONS

3 1 Short title

4 The short title of this Act is the Audit (Amendment) Act 2015.

5 2 Commencement

6 (1) This Act, other than section 1 and this section, comes into operation on
7 such day or days as the Treasury may by order appoint.

8 (2) An order under subsection (1) may include such consequential,
9 incidental, supplementary, transitional and transitory provision as the
10 Treasury considers appropriate.

11 3 Expiry

12 (1) This Act expires —

13 (a) on the day after its promulgation if all of its provisions are in
14 operation on its promulgation; or

15 (b) otherwise, on the day after the last provision is brought into
16 operation.

17 (2) But the expiry does not —

18 (a) revive any provision, which this Act amends, as the provision
19 operated before the amendment commenced;

20 (b) revive anything not in operation or existing when the amendment
21 took effect;

- 1 (c) affect the continuing operation of the amendment; or
 2 (d) revive any provision repealed by the earlier operation of this Act.

3 PART 2 — AUDIT ACT 2006 AMENDED

4 Audit Act 2006 amended

5 The *Audit Act 2006* is amended in accordance with this Part.

6 Section A1 inserted — forms of inspection

7 Before section 1 (but after the cross-heading “Scope of Act”) insert —

8 “A1 Forms of inspection under the Act

- 9 | (1) The Treasury may direct accounts to which this Act applies —
 10 | (a) to be audited;
 11 | (b) to be the subject of an assurance review; or
 12 | (c) to be examined.
- 13 | (2) Subsections (3) to (5) respectively define “**audit**”, “**assurance**
 14 | **review**” and “**examination**” for the purposes of this Act, and in
 15 | this Act a reference to “**inspecting**” accounts is a reference to
 16 | doing any of these things (and cognate expressions are to be
 17 | construed accordingly).
- 18 | (3) “**Audit**” in relation to an account means an audit of financial
 19 | statements conducted in accordance with international standards
 20 | on auditing as those standards have effect in the United Kingdom.
- 21 | (4) “**Assurance review**” means a review of such matters in
 22 | connection with an account and conducted in such manner and by
 23 | such person as the Treasury may direct.
- 24 | (5) “**Examination**” in relation to an account is an examination
 25 | conducted —
 26 | (a) in such manner as the Treasury may direct; and
 27 | (b) by an examiner for the time being approved by the
 28 | Treasury.
- 29 | (6) Unless otherwise provided, accounts to which this Act applies
 30 | must be audited.”

31 6 Section 1 amended – bodies subject to inspection

- 32 (1) Section 1 is amended as follows.
 33 (2) In subsection (1) for “audited” (in both places) substitute “inspected”.

- 1 (3) In subsection (2)(a) —
 2 (a) for “subsection (1)(a) to (f)” substitute “subsection (1)”; and
 3 (b) for “audited” substitute “inspected”.
 4 (4) The section heading accordingly becomes “Bodies subject to inspection
 5 under this Act”.

6 **7 Section 2 amended — yearly accounts**

7 In section 2(1) for “audited” substitute “inspected”.

8 **8 Section 3 amended — appointment of auditors**

- 9 (1) Section 3 is amended as follows.
 10 (2) In subsection (1) omit the words following “in writing by the Treasury”.
 11 (3) In subsection (4) omit “Subject to subsection (5),”.
 12 (4) Subsections (5) and (6) are repealed.

13 **9 Sections 3A and 3B inserted — appointment of assurance reviewer and
 14 examiner**

15 After section 3 insert the following —

16 **“3A Appointment of assurance reviewer**

- 17 (1) All accounts required to be the subject of an assurance review in
 18 accordance with this Act shall be reviewed by a qualified auditor
 19 appointed in writing by the Treasury.
 20 (2) The Treasury may appoint different assurance reviewers for the
 21 purpose of conducting assurance reviews of the accounts of
 22 different bodies, or different accounts of the same body.
 23 (3) If 2 or more persons are appointed to conduct assurance reviews
 24 of the accounts of a body they may be appointed —
 25 (a) to act jointly,
 26 (b) to act separately in relation to different parts of the
 27 accounts, or
 28 (c) to discharge different functions in relation to the assurance
 29 review.
 30 (4) A person is qualified for the purpose of subsection (1) if, and only
 31 if, that person —
 32 (a) is eligible for appointment as auditor of a company under
 33 section 14 of the *Companies Act 1982*; and
 34 (b) is not disqualified by section 4B below.”.

3B Appointment and qualifications of an examiner

- (1) All accounts required to be examined in accordance with this Act shall be examined by a qualified examiner.
- (2) An examiner is to be appointed by the body whose accounts are to be examined, and the fees and terms of engagement of the examiner are to be agreed between the body and the examiner.
- (3) For the purposes of this Act, a person is qualified to act as an examiner if, and only if, that person —
 - (a) is an accountant or a person holding a qualification prescribed under section 11(1)(c) of the *Charities (Registration) Act 1989*; and
 - (b) is not disqualified by section 4B below.

10 Sections 4A and 4B inserted — duties of certain inspectors, and persons disqualified for acting as such

After section 4 insert —

“4A General duties of an assurance reviewer or examiner

- (1) An assurance reviewer or an examiner, in inspecting any accounts under this Act, must, by review of the accounts and otherwise satisfy himself or herself there is nothing that would indicate that the accounts have not been prepared as to —
 - (a) give a true and fair view of the financial affairs of the relevant body for the period, or at the date, to which they relate;
 - (b) comply with any regulations under section 12, and any directions under section 13, which are applicable to them, and
 - (c) comply with the requirements of any other statutory provision applicable to them.
- (2) In conducting assurance review or an examination the inspector must also consider, so far as is practicable in the circumstances of the inspection being undertaken, whether any of the following is or may be contrary to law —
 - (a) the application of money, provided by Tynwald, by or on account of, the relevant body
 - (b) the payment or application of money or other property held or received by or on account of the body;
 - (c) a transaction effected by or on account of the body.

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- (3) In conducting any assurance review or examination the inspector must by inspection of the accounts and otherwise satisfy himself or herself that there is not anything that would indicate that —
- (a) the internal organisation of the relevant body, and the internal controls maintained by it, are such as to be insufficient to secure the proper management of the finances of the body and economy and efficiency in the use of its resources; and
- (b) if the relevant body is a designated body for the purposes the *Treasury Act 1985*, the body has failed to comply with any principles or code of conduct prescribed by the Council of Ministers and specified for the purpose of this paragraph by direction of the Treasury.

14 **4B Persons disqualified as inspector**

- 15 The following are disqualified for acting as an inspector under this
16 Act —
- 17 (a) a member of the Council or the Keys;
- 18 (b) a member of, or a person employed by, a Department or
19 Statutory Board;
- 20 (c) a member of the Isle of Man Civil Service;
- 21 (d) a partner in a firm, any member of which is a person
22 within paragraph (a), (b) or (c);
- 23 (e) a member of a limited liability company, any member of
24 which is a person within paragraph (a), (b) or (c);
- 25 (f) in relation to the accounts of a body referred to in section
26 1(1)(c), (d), (e), (f), (h) or (i), a person who is, or who is a
27 partner in a firm, or a member of a limited liability
28 company, any member of which is, a member of or
29 employed by that body;
- 30 (g) in relation to the accounts of a Department or Statutory
31 Board, a person who is, or who is a partner in a firm, or a
32 member of a limited liability company, any member of
33 which is, a member of or employed by a company which
34 would be a subsidiary, within the meaning of section 1 of
35 the *Companies Act 1974*, of that Department or Statutory
36 Board if the Department or Statutory Board were itself a
37 company.”.

38 **11 Section 5 amended — access to documents and information**

- 39 (1) Section 5 is amended as follows.
- 40 (2) Throughout the section—

- 1 (a) for “audit” substitute “inspection”;
- 2 (b) for “audited” substitute “inspected”.
- 3 (c) for “auditor” substitute “inspector”.
- 4 (3) The heading to the section accordingly becomes “Inspector’s right of
- 5 access to documents and information”.

6 **12 Section 6 amended – auditor’s report**

- 7 (1) Section 6 is amended as follows.
- 8 (2) Throughout the section –
- 9 (a) for “audit” substitute “inspection”.
- 10 (b) for “auditor” substitute “inspector”;
- 11 (3) In subsection (2) –
- 12 (a) in paragraph (a) after “4(1)” insert “or 4A(1)”;
- 13 (b) in paragraph (b) after “4(2)” insert “or 4A(2)”;
- 14 (c) in paragraph (c) after “4(3)” insert “or 4A(3)”.
- 15 (4) The heading to the section accordingly becomes “ Inspector’s report”.

16 **13 Section 7 amended – special directions to auditor**

- 17 (1) In section 7 –
- 18 (a) for “auditing” substitute “inspecting”
- 19 (b) for “auditor” (wherever occurring) substitute “inspector”.
- 20 (2) The heading to the section accordingly becomes “Special directions to
- 21 inspector”.

22 **14 Section 8 amended – special report**

- 23 (1) Section 8 (special report) is amended as follows.
- 24 (2) Throughout the section—
- 25 (a) for “auditor” substitute “inspector”;
- 26 (b) for “audit” substitute “inspection”.
- 27 (3) In subsection (3) for “a report” where it first occurs substitute “an
- 28 auditor’s report”.
- 29 (4) After that subsection insert –
- 30 (5) At the end of the section add—
- 31 | “(4) Section 6(6) applies to a report by an assurance reviewer or an
- 32 | examiner as it applies to a report under section 6(1).

- 1 (5) If an examiner or an assurance reviewer is of opinion as
 2 mentioned in subsection (2) the appropriate authority may direct
 3 that the accounts in question be audited.”

4 **15 Section 9 amended – warning notices**

- 5 (1) Section 9 is amended as follows.
 6 (2) In subsections (1) and (2) –
 7 (a) for “audit” (wherever occurring) substitute “inspection”; and
 8 (b) for “auditor” (wherever occurring) substitute “inspector”.
 9 (3) In subsection (5)(c) at the beginning insert “if the warning notice and
 10 notice in reply have been given after an audit,”.

11 **16 Section 11 amended – extraordinary audit**

12 In section 11(1) and (2) for “audited” substitute “inspected”.

13 **17 Section 12 amended – regulations as to accounts and audit**

- 14 (1) Section 12 is amended as follows.
 15 (2) In subsection (1)–
 16 (a) in the opening words for “audited” substitute “inspected”;
 17 (b) in paragraph (f) for “auditor” substitute “inspector”;
 18 (c) for paragraph (g) substitute –
 19 “(g) any duties of the inspector in addition to those specified in
 20 section 4 or 4A (as the case requires);
 21 (d) in paragraphs (h) to (j) and (l) –
 22 (i) for “audit” substitute “inspection”;
 23 (ii) for “auditor” substitute “inspector”; and
 24 (e) for paragraph (k) substitute –
 25 “(k) the steps to be taken for bringing to the attention of the
 26 public–
 27 (i) inspections under this Act;
 28 (ii) inspectors’ reports under section 6;
 29 (iii) auditors’ reports under section 8; and
 30 (iv) notices under section 9.”
 31 (3) In subsections (2), (5) and (6) for “audited” substitute “inspected”.
 32 (4) The heading to the section accordingly becomes –

1 **“12 Regulations as to accounts and inspection”.**

2 **18 Section 13 – Treasury directions**

3 (1) Section 13 is amended as follows.

4 (2) For subsection (2) substitute –

5 “(2) Directions under this section may–

- 6 (a) apply to a body whose accounts are to be inspected;
- 7 (b) apply to all bodies whose accounts are to be inspected; or
- 8 (c) make different provision for –
- 9 (i) different bodies,
- 10 (ii) different classes of body, or
- 11 (iii) different classes of inspection.

12 Nothing in this subsection limits the operation of section 26(4) of
13 the *Interpretation Act 1976*.

14 (3) The heading to the section accordingly becomes–

15 **“13 Directions about accounts and inspections”.**

16 **19 Section 14 substituted – fees for certain inspections**

17 (1) For section 14 substitute–

18 **“14 Fees for audits and assurance reviews**

- 19 (1) The Treasury must determine the fee to be paid in respect of any
20 audit or assurance review under this Act.”.
- 21 (2) Before determining a fee under subsection (1) the Treasury must
22 consult the body whose accounts are to be the subject of the audit
23 or assurance review and the person who is to conduct it.
- 24 (3) A body whose accounts are to be audited or to be the subject of an
25 assurance review must pay the fee determined under subsection
26 (1) for the audit or assurance review to the person appointed to
27 conduct it”.

28 (2) Upon the coming into operation of section 5 of the *Tynwald Auditor*
29 *General Act 2011* section 14 as substituted by subsection (1) above is
30 further amended as follows –

- 31 (a) in subsection (1) for “The Treasury” substitute “the Tynwald
32 Auditor General”; and
- 33 (b) in subsection (2) as substituted by subsection (3)–
- 34 (i) for “the Treasury” substitute “the Tynwald Auditor
35 General”; and

1 (ii) after “consult” insert “the Treasury,”.

2 **20 Section 15 amended – accounts of officers**

- 3 (1) Section 15(1) is amended as follows.
- 4 (2) For “audited” (wherever occurring) and “auditor” substitute respectively
5 “inspected” and “inspector”.
- 6 (3) The heading to the section accordingly becomes “Inspection of officers’
7 accounts”.

8 **21 Section 16 amended – laying accounts and reports before Tynwald.**

9 In section 16 for “audited” and “auditor” (wherever occurring) substitute
10 respectively “inspected” and “inspector”.

11 **22 Section 18 amended – consultative body**

- 12 (1) Section 18 is amended as follows.
- 13 (2) For “audit” and “audited” (wherever occurring) substitute respectively
14 “inspection” and “inspected”.
- 15 (3) For subsection (1)(c) substitute –
16 “(c) inspectors;”.
- 17 (4) In subsection (1)(c) after “3” insert “ or 3A”.
- 18 (5) In subsection (2)(b) for the words from “for the purposes of” to the end
19 substitute “to act as inspectors, or any class of such persons” . .

20 **23 Section 19 amended – subordinate legislation etc**

- 21 (1) Section 19 is amended as follows.
- 22 (2) In subsection (1)(a) omit “or (2)(a)”.
- 23 (3) For subsection (2) substitute –
24 “(2) Orders under section 1(2)(a) and directions under section 13 must
25 be laid before Tynwald as soon as practicable after they are
26 made.”

27 **24 Section 21 amended – interpretation**

28 In section 21 at the appropriate points in the alphabetical list insert –
29 “**“assurance reviewer”** means a person appointed by the appropriate
30 authority to perform the duties in section 4A in relation to the
31 accounts of the relevant body;”
32 “**“examiner”** means a person appointed by the relevant body to examine
33 its accounts in accordance with section 4A;” and

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“inspect”, in relation to any accounts is to be construed in accordance with section A1;”.

3

PART 3 — CLOSING PROVISIONS

4

25 Consequential amendments

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The Schedule has effect to amend other enactments in consequence of the foregoing provisions of this Act.

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26 Repeal

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In section 11(2) of the *Casino Act 1987* paragraphs (b) and (c) (which are spent) are repealed.

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SCHEDULE

2

CONSEQUENTIAL AMENDMENTS

3

[Section 25]

4

1 The Allotments Act 1928

5

In section 3(3) for “audited accordingly.” substitute “inspected in accordance with the *Audit Act 2006* accordingly.”

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2 The Blind Persons Welfare Act 1937

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(1) The *Blind Persons Welfare Act 1937* is amended as follows.

9

(2) For section 6 substitute —

10

“6 Inspection of Society’s accounts

11

The annual accounts of the Society must be inspected in accordance with the *Audit Act 2006*.”

12

13

(3) In section 7 for “and with the certificate and report of the auditor thereon, and also” substitute “together with the report of the inspector appointed under the *Audit Act 2006* and”.

14

15

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3 National Assistance (Isle of Man) Act 1951

17

In Schedule 3, Part 1, paragraph 2(g) for “audited” substitute “inspected”.

18

4 Finance Act 1958

19

For section 4 substitute —

20

“4 Inspection of accounts

21

The accounts of the General Revenue and of the Reserve Fund are to be inspected in accordance with the provisions of the *Audit Act 2006*, and a report on the inspection is to be laid before Tynwald.”

22

23

24

5 Collection of Fines, etc. Act 1985

25

In section 3(3) for “audited” substitute “inspected”.

26

6 Local Government Act 1985

27

(1) Paragraph 6 of Schedule 2 is amended as follows.

28

(2) In subparagraph (2) for “auditor” substitute “inspector” and for “audit” substitute “inspect”.

29

1 (3) At the end insert —

2 “(3) In subparagraph (2) “inspect” has the meaning given in section 21
3 of the *Audit Act 2006*.”.

4 **7 Legal Aid Act 1986**

5 In section 14 for “audit” substitute “inspection”.

6 **8 Burials Act 1986**

7 (1) The *Burials Act 1986* is amended as follows.

8 (2) In section 14—

9 (a) in subsection (1) for “each year commencing the 1st April,”
10 substitute “each accounting year”;

11 (b) in subsection (7)(a) for “audit” substitute “inspection”; and

12 (c) in subsection (8) for the definition of “relevant accounting year”
13 substitute —

14 ““relevant accounting year” means the accounting year immediately
15 preceding that in which the rate is levied.”.

16 (3) For section 17 substitute —

17 **“17 Accounts**

18 (1) The churchwardens must, in every accounting year, prepare for
19 the burial grounds of each ancient parish, accounts of their
20 income and expenditure in the preceding accounting year.

21 (2) The accounts must be inspected in accordance with the *Audit Act*
22 *2006*.

23 (3) Once inspected, the accounts must be sent to —

24 (a) the Department of Infrastructure;

25 (b) every local authority within which there are hereditaments
26 on which rates are chargeable in respect of a burial ground
27 to which the accounts relate.

28 (4) In the case of the ancient parishes of Braddan or Onchan a copy of
29 the accounts and the inspector’s report must also be sent to the
30 Corporation.

31 (5) Nothing in subsection (3) or (4) limits the Treasury’s power to
32 give directions under section 13 of the *Audit Act 2006* (which may
33 for example, require the publication of the accounts and the
34 inspector’s report in other ways).”.

35 (4) In section 24(1) at the appropriate places in the alphabetical list insert —

1 ““**accounting year**” means the period beginning on 1 April in one year
2 and ending on 31 March in the following year;”;

3 ““**inspection**”, in relation to any accounts, is to be construed in
4 accordance with the definition of “inspect” in section 21 of the
5 *Audit Act 2006*;”.

6 **9 Government Departments Act 1987**

7 In Schedule 1, paragraph 3(2) for “auditor” substitute “inspector”.

8 **10 Summary Jurisdiction Act 1989**

9 In section 55(5) for “audited” substitute “inspected”.

10 **11 High Court Act 1991**

11 In section 31(5) for “audited” substitute “inspected”.

12 **12 Data Protection Act 2002**

13 In Schedule 5, paragraph 5 for “audited” substitute “inspected”.

14 **13 Noise Act 2006**

15 For section 7(2) substitute —

- 16 “(2) This section does not exempt —
- 17 (a) a person from liability under section 10 of *the Audit Act*
18 *2006* (application by auditor to the High Court); or
- 19 (b) the Chief Constable from liability under section 14 of the
20 *Police Act 1993* (liability for wrongful acts of constables).”.

21 **14 Tynwald Auditor General Act 2011**

22 (1) The *Tynwald Auditor General Act 2011* is amended as follows.

23 (2) In section 3—

24 (a) in subsection (2)(a) for sub-paragraphs (x) and (xi) of the
25 definition of “relevant persons” substitute —

26 “(x) an inspector within the meaning of the *Audit Act*
27 *2006*;” and

28 (b) for subsection (3) substitute —

29 “(3) For the sake of clarity, the person mentioned in subsection
30 (2)(a)(x) is a relevant person only in connection with the conduct
31 of inspections under the *Audit Act 2006*.”.

32 (3) For section 5(a) substitute —

1 | “(a) to conduct audits and assurance reviews under the Audit
2 | Act 2006;”.

3 | (4) In section 6(8) for “audited” substitute “inspected”.

4 | (5) In Schedule 1 in paragraph 3(1)(c) for “audited” substitute “inspected”.

5 | (6) In Schedule 2 after paragraph 6 insert —

6 | “6A In section 3A(1) and (2) for “the Treasury” wherever occurring substitute
7 | “the Tynwald Auditor General”.”.

8 | 15 Tynwald Commissioner for Administration Act 2011

9 | (1) The *Tynwald Commissioner for Administration Act 2011* is amended as
10 | follows.

11 | (2) In section 3 (interpretation) —

12 | (a) in subsection (3)(b) (definition of “**relevant investigators**”) for
13 | subparagraphs (v) and (vi) substitute —

14 | | “(v) an inspector within the meaning of the *Audit Act*
15 | | 2006;”; and

16 | (b) for subsection (4) substitute —

17 | | “(4) For the sake of clarity, the person mentioned in subsection
18 | | (3)(b)(v) is a relevant investigator only in connection with that
19 | | officer’s conduct of inspections under the *Audit Act 2006*.”.

20 | (3) In Schedule 1 (appointment and functions of the Commissioner),
21 | paragraph 3(1)(c) for “audited” substitute “inspected”.

IN THE COUNCIL

AUDIT (AMENDMENT) BILL 2015

A **BILL** to amend the Audit Act
2006; and for connected
purposes.

Approved by the Council of Ministers
for introduction in the House of Keys.

MR HENDERSON

MARCH 2015