



Isle of Man

Ellan Vannin

AT 15 of 2015

AUDIT (AMENDMENT) ACT 2015



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**Isle of Man***Ellan Vannin*

AUDIT (AMENDMENT) ACT 2015

Signed in Tynwald: 15 December 2015
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AN ACT 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:—

PART 1 – OPENING PROVISIONS

1 Short title

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

2 Commencement

- (1) This Act, other than section 1 and this section, comes into operation on such day or days as the Treasury may by order appoint.¹
- (2) An order under subsection (1) may include such consequential, incidental, supplementary, transitional and transitory provision as the Treasury considers appropriate.

3 Expiry

- (1) This Act expires —
 - (a) on the day after its promulgation if all of its provisions are in operation on its promulgation; or
 - (b) otherwise, on the day after the last provision is brought into operation.
- (2) But the expiry does not —
 - (a) revive any provision, which this Act amends, as the provision operated before the amendment commenced;

- (b) revive anything not in operation or existing when the amendment took effect;
- (c) affect the continuing operation of the amendment; or
- (d) revive any provision repealed by the earlier operation of this Act.

PART 2 — AUDIT ACT 2006 AMENDED

4 Audit Act 2006 amended

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

5 Section A1 inserted — forms of inspection

[Inserted section A1]

6 Section 1 amended — bodies subject to inspection

- (1) Section 1 is amended as follows.
- (2) [Amended subsection (1)]
- (3) [Amended subsection (2)(a)]
- (4) [Amended section heading]

7 Section 2 amended — yearly accounts

[Amended section 2(1)]

8 Section 3 amended — appointment of auditors

- (1) Section 3 is amended as follows.
- (2) [Amended subsection (1)]
- (3) [Amended subsection (4)]
- (4) [Repealed subsections (5) and (6)]

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

[Inserted sections 3A and 3B]

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

[Inserted sections 4A and 4B]

11 Section 5 amended — access to documents and information

- (1) Section 5 is amended as follows.
- (2) [Amended section 5]
- (3) [Amended heading to the section]

12 Section 6 amended – auditor’s report

- (1) Section 6 is amended as follows.
- (2) [Amended section 6]
- (3) [Amended subsection (2)]
- (4) [Amended heading to the section]

13 Section 7 amended — special directions to auditor

- (1) [Amended section 7]
- (2) [Amended heading to the section]

14 Section 8 amended — special report

- (1) Section 8 (special report) is amended as follows.
- (2) [Amended section 8]
- (3) [Amended subsection (3)]
- (4) After that subsection insert —²
- (5) [Inserted subsections (5) and (6)]

15 Section 9 amended — warning notices

- (1) Section 9 is amended as follows.
- (2) [Amended subsections (1) and (2)]
- (3) [Amended subsection (5)(c)]

16 Section 11 amended — extraordinary audit

[Amended section 11(1) and (2)]

17 Section 12 amended — regulations as to accounts and audit

- (1) Section 12 is amended as follows.
- (2) [Amended subsection (1)]
- (3) [Amended subsections (2), (5) and (6)]
- (4) [Amended heading to the section]

18 Section 13 – Treasury directions

- (1) Section 13 is amended as follows.
- (2) [Substituted subsection (2)]
- (3) [Amended heading to the section]

19 Section 14 substituted – fees for certain inspections

- (1) [Substituted section 14]
- (2) Upon the coming into operation of section 5 of the *Tynwald Auditor General Act 2011* section 14 as substituted by subsection (1) above is further amended as follows –
 - (a) in subsection (1) for “The Treasury” substitute **the Tynwald Auditor General**; and
 - (b) in subsection (2)–
 - (i) for “the Treasury” substitute **the Tynwald Auditor General**; and
 - (ii) after “consult” insert **the Treasury,**.

20 Section 15 amended – accounts of officers

- (1) Section 15(1) is amended as follows.
- (2) [Amended section 15(1)]
- (3) [Amended heading to the section]

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

[Amended section 16]

22 Section 18 amended – consultative body

- (1) Section 18 is amended as follows.
- (2) [Amended section 18]
- (3) [Substituted subsection (1)(c)]
- (4) [Amended subsection (1)(c)]
- (5) [Amended subsection (2)(b)]

23 Section 19 amended – subordinate legislation etc

- (1) Section 19 is amended as follows.
- (2) [Amended subsection (1)(a)]
- (3) [Substituted subsection (2)]

24 Section 21 amended – interpretation

[Amended section 21]

PART 3 – CLOSING PROVISIONS**25 Consequential amendments**

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

26 Repeal

[Repealed paragraphs (b) and (c) of section 11(2) of the *Casino Act 1987*]

SCHEDULE

CONSEQUENTIAL AMENDMENTS

[Section 25]

[Schedule amended the following Acts —

The Allotments Act 1928

The Blind Persons Welfare Act 1937

National Assistance (Isle of Man) Act 1951

Finance Act 1958

Collection of Fines, etc. Act 1985

Local Government Act 1985

Legal Aid Act 1986

Burials Act 1986

Government Departments Act 1987

Summary Jurisdiction Act 1989

High Court Act 1991

Data Protection Act 2002

Noise Act 2006

Tynwald Auditor General Act 2011

Tynwald Commissioner for Administration Act 2011]

ENDNOTES

Table of Endnote References

¹ ADO – SD2015/0403 - Whole Act in operation 21/12/2015, subject to transitional and saving provisions, see Articles 4 & 5.

² Editorial note: The text of subsection (4) is reproduced as it originally appeared.