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c 36 Audit Act

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CHAPTER 36

The Audit Act

1.—(1) The Lieutenant Governor in Council may appoint an officer to be called the “Provincial Auditor”, in this Act called the “Auditor”. Appointment of Auditor

(2) The Auditor shall be paid a salary to be fixed by the Lieutenant Governor in Council, which shall be charged to and paid out of the Consolidated Revenue Fund. Salary

(3) The salary of the Auditor shall not be reduced except on address of the Assembly. R.S.O. 1960, c. 27, s. 1. Idem

2. The Auditor shall hold office during good behaviour, but shall be removable for cause by the Lieutenant Governor on address of the Assembly. R.S.O. 1960, c. 27, s. 2. Tenure of office

3. The Lieutenant Governor in Council, upon the recommendation of the Auditor, may appoint an officer to be called the “Assistant Provincial Auditor” who, in the absence of the Auditor owing to illness or otherwise or in case of a vacancy in the office, shall during such absence or vacancy possess the powers and perform the duties of the Auditor. R.S.O. 1960, c. 27, s. 3. Assistant Auditor

4. The Lieutenant Governor in Council, upon the recommendation of the Auditor, may appoint to the staff of the Auditor such officers, clerks and other persons as the Auditor considers necessary. R.S.O. 1960, c. 27, s. 4. Appointment of officers

5. The Auditor may make orders and rules for the conduct of the internal business of his office and may suspend any member of his staff. R.S.O. 1960, c. 27, s. 5. Orders and rules, how made

6. The Auditor may delegate to any member of his staff authority to perform any duty, act or function which by this Act he is required to do other than reporting to the Assembly or to the Lieutenant Governor in Council. R.S.O. 1960, c. 27, s. 5. Delegation of authority

7. Every department of the public service shall furnish the Auditor with such information regarding its powers, duties, activities, organization, financial transactions and methods of business as he from time to time requires, and the Auditor shall be given access to all books, accounts, financial records, reports, files Information and access to records

and all other papers, things or property belonging to or in use by the department and necessary to facilitate the audit and shall be afforded every facility for verifying transactions with the balances or securities held by depositaries, fiscal agents or custodians. R.S.O. 1960, c. 27, s. 7, *amended*.

Responsibility of ministers and officers, and audit by departments

8. Nothing in this Act shall be construed to affect the responsibility of any minister, deputy minister, departmental officer or other person charged with the administration of public moneys, and the responsibility for the conduct of the financial business of each department shall rest with the head of the department, and, before accounts are recommended to the Treasurer of Ontario for payment, they shall be checked and examined in detail and vouched as correct in every respect and allowed and passed by the proper departmental officers. R.S.O. 1960, c. 27, s. 8.

Auditor to examine expenditures

9.—(1) Except where otherwise provided, the Auditor shall examine on behalf of the Assembly all accounts of expenditure of public moneys out of the Consolidated Revenue Fund, whether held in trust or otherwise.

Purpose and authority for expenditure to be observed

(2) The Auditor shall satisfy himself that every account requisitioned for payment is in accordance with the terms and conditions of the grant to which the account relates.

Auditor may admit vouchers and examine in detail if requested

(3) The Auditor, after satisfying himself that a voucher has been examined and certified as correct by the department concerned, may, in his discretion and having regard to the character of the departmental examination, admit it as satisfactory, but, if the Treasury Board desires any voucher to be examined in greater detail, the Auditor shall do so. R.S.O. 1960, c. 27, s. 9.

Accommodation for staff

10. The Auditor may station one or more members of his staff in any department of the public service to enable him to carry out his duties under this Act more effectively, and the department shall provide such accommodation as is required for the purpose. R.S.O. 1960, c. 27, s. 10.

Issue of cheques

11.—(1) Except as provided in this section or section 12, no cheque for the payment of public money shall issue without the certificate of the Auditor that there is legislative authority for the payment.

Upon advice of Minister of Justice and Attorney General

(2) When, upon an application for a cheque, the Auditor has reported that there is no legislative authority, then upon the written opinion of the Minister of Justice and Attorney General or Deputy Minister of Justice and Deputy Attorney General that there is legislative authority, citing it, the cheque may be issued.

(3) The authority to make an expenditure under a special warrant lapses and any unexpended balance shall be written off at the end of the fiscal year in which the warrant is given, except that during the period of thirty days next following the end of the fiscal year there may be paid an amount not exceeding the unexpended balance of the warrant for the purpose of discharging any debt that was incurred during such fiscal year, and such expenditure may be charged in the accounts of such fiscal year.

Lapse of
special
warrants

(4) When the Auditor has refused to certify that a cheque may issue, the minister of the department requisitioning the cheque may upon notice to the Auditor refer the matter to the Treasury Board and thereupon the correspondence in the case together with a memorandum stating,

Reference
to Treasury
Board

- (a) the legislative authority under which it is considered the expenditure may be made;
- (b) the objections taken by the Auditor; and
- (c) the answer to the objections,

shall be submitted by the minister in charge of the department to the Treasury Board and the Board may in its discretion order the issue of the cheque. R.S.O. 1960, c. 27, s. 11, *amended*.

12.—(1) The certificate or order of the Minister of Justice and Attorney General or Deputy Minister of Justice and Deputy Attorney General that a sum of money is required to be paid out of the Consolidated Revenue Fund on account of the investigation, detection or punishment of any offence against the laws of Ontario or of Canada, or on account of special services or disbursements in connection with inquests, or any purpose connected with the administration of justice in either civil or criminal matters, is sufficient authority for the issuing of a cheque by the Treasurer of Ontario for the amount named in the certificate or order, and the officer or other person to whom the cheque is issued shall account to the Minister of Justice and Attorney General for the proper disbursement of the amount received by such officer or other person.

Payment
for special
cases

(2) The certificate of the Minister of Justice and Attorney General or Deputy Minister of Justice and Deputy Attorney General that any moneys received by any officer or other person under this section have been duly accounted for is final and conclusive and the account is not subject to any further examination. R.S.O. 1960, c. 27, s. 12, *amended*.

Certificate
that moneys
accounted
for

13. Every cheque issued by the Treasurer of Ontario shall be countersigned by the Auditor. R.S.O. 1960, c. 27, s. 13.

Counter-
signing
cheques

Accounts for work, etc., to be certified

14.—(1) No payment shall be authorized by the Auditor in respect of services, publications, grants, work or material unless, in addition to any other voucher or certificate that may be required, the accounts accompanying the requisition for payment bear the certificate of an official who has knowledge of the facts to the effect that the person has been in attendance, that the publication is being received and is billed at scheduled rates, that any relevant regulations have been complied with, that the work has been performed or the material supplied, as the case may be, and that the price charged is according to contract or, if not covered by contract, is fair and just.

Approval by order in council

(2) Notwithstanding any provision of this Act, the Auditor, before authorizing the payment of any public money, may require the matter to be referred to the Lieutenant Governor in Council for his approval, and, unless the approval of the Lieutenant Governor in Council is given, such payment shall not be made. R.S.O. 1960, c. 27, s. 14.

Fiscal year

15.—(1) The Public Accounts cover the period from the commencement of business on the 1st day of April in one year to the close of business on the 31st day of March in the next year, which period constitutes the fiscal year.

Estimates

(2) All estimates submitted to the Legislature shall be for services coming in course of payment during the fiscal year.

Lapse of appropriations

(3) All balances of appropriations that remain unexpended at the end of a fiscal year lapse and shall be written off, except that during the period of thirty days next following the end of such fiscal year there may be paid out of any appropriation an amount not exceeding the unexpended balance of the appropriation for the purpose of discharging any debt that was incurred during such fiscal year, and the expenditure may be charged in the accounts of such fiscal year, but any debts that remain unpaid at the end of the period of thirty days next following the end of such fiscal year shall be paid out of the appropriation for the ensuing fiscal year. R.S.O. 1960, c. 27, s. 15.

Preparation of Public Accounts

16. The Public Accounts shall be prepared under the direction of the Auditor and shall be delivered to the Lieutenant Governor in Council and laid before the Assembly within the first ten days of the first session held in the following calendar year. R.S.O. 1960, c. 27, s. 16.

Determination of differences as to charges against appropriations

17. If a difference arises between the Auditor and the minister of any department respecting the appropriation or account to which an authorized expenditure should be charged, the difference may be referred by the minister to the Treasury Board, and the Board shall determine in what manner and to what appropria-

tion or account the expenditure shall be charged. R.S.O. 1960, c. 27, s. 17.

18. Notwithstanding anything in this Act, whenever the Assembly has concurred in the report of the Committee of Supply recommending the passing of any estimates, the Lieutenant Governor in Council may authorize the payment of any items of expenditure so concurred in. R.S.O. 1960, c. 27, s. 18.

Payments
authorized
by Assembly

19.—(1) The Auditor shall, on behalf of the Assembly, examine all accounts of receipts of public moneys forming part of the Consolidated Revenue Fund whether held in trust or otherwise in order to ascertain that adequate regulations and procedures are in operation to secure an effective check on the assessment, collection and allocation of revenue.

Examination
of regula-
tions and
procedures

(2) The Auditor shall satisfy himself as to the correctness of the accounts mentioned in subsection 1. R.S.O. 1960, c. 27, s. 19.

Examination
of receipts

20.—(1) The Auditor shall make an annual report to the Assembly respecting the fiscal year then closed,

Annual
report

- (a) as to his examination of accounts of receipts and payments of public moneys;
- (b) as to his examination of the balance sheet and related schedules shown in the Public Accounts, in which he shall state whether they were compared with the books of account and financial records, and whether he has obtained all the information and explanations he has required, and whether, in his opinion, they are properly drawn up so as to present fairly the financial position of the Province of Ontario;
- (c) as to all special warrants and cheques for the issue of which he has refused to certify, citing the date and the amount of any expenditures incurred in consequence thereof;
- (d) as to all orders of the Treasury Board issued for the authorization of expenditure in excess of appropriations, citing the date, the amount authorized and the amount expended;
- (e) as to any important change in the extent or character of any examination made by him; and
- (f) as to such matters as he desires to bring to the attention of the Assembly.

(2) The report of the Auditor shall be delivered to the Lieutenant Governor in Council and laid before the Assembly within the first ten days of the first session held in the following calendar year. R.S.O. 1960, c. 27, s. 20.

Tabling
report

Auditor of
Crown
agencies

21. Nothing in this Act shall be construed to require the Auditor to examine or report upon the accounts of any agency of the Crown if the Lieutenant Governor in Council, in pursuance of statutory authority in that behalf, has designated another auditor to examine and report upon the accounts of such agency. R.S.O. 1960, c. 27, s. 21.

Auditor may
examine
on oath

22. The Auditor may examine any person on oath on any matter pertinent to any account submitted to him for examination, and such oath may be administered by him to any person whom he desires to examine. R.S.O. 1960, c. 27, s. 22.

Facsimile
signatures

23. The Auditor may authorize the use of a facsimile of his signature or a facsimile of the signature of any officer or clerk authorized to sign for him. R.S.O. 1960, c. 27, s. 23.
