



THE STATUTES OF THE REPUBLIC OF SINGAPORE

AUDIT ACT 1966

2020 REVISED EDITION

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Audit Act 1966

ARRANGEMENT OF SECTIONS

PART 1

PRELIMINARY

Section

1. Short title
2. Interpretation

PART 2

DUTIES AND POWERS OF AUDITOR-GENERAL

3. Duties of Auditor-General
4. Audit of accounts of public authorities and bodies administering public funds
- 4A. Follow-the-dollar audits
5. Nature of audit
6. Powers of Auditor-General
- 6A. Self-incrimination
7. Secrecy
8. Audit reports
9. Regulations

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.

[9 August 1965]

PART 1

PRELIMINARY

Short title

1. This Act is the Audit Act 1966.

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) Unless the context otherwise requires or it is otherwise expressly provided, any word or expression in this Act that is defined in the Financial Procedure Act 1966 has the meaning given to it by that Act.

PART 2**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 must be audited and reported on by the Auditor-General.

(2) The Auditor-General, with subordinate staff, is at all times entitled to have access to all books, records, returns and reports relating to the accounts mentioned in subsection (1).

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

(4) The Auditor-General must 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.

Audit of accounts of public authorities and bodies administering public funds

4.—(1) The Auditor-General must —

- (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 — with the Minister's consent 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) is a charge upon the funds of the public authority or body concerned.

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

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

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

Follow-the-dollar audits

4A.—(1) Subject to subsections (2) and (3), the Auditor-General may audit and report on an individual or a person in relation to —

- (a) the giving by any public authority, the Supreme Court, any subordinate court or Parliament of —

- (i) a grant, a subsidy, an advance of money or a loan, a guarantee for the performance of an obligation or an indemnity; or
 - (ii) financial assistance as a result of the taking of an interest in any property or person;
- (b) a supply of any goods or services (or both) under an agreement to which any public authority, the Supreme Court, any subordinate court or Parliament is party, or under a relevant subcontract relating to the public authority, Supreme Court, subordinate court or Parliament; or
- (c) the collection or disbursement of money for or on behalf of any public authority, the Supreme Court, any subordinate court or Parliament.

[42/2017]

(2) An audit under this section must be limited to whether the terms and conditions applicable in respect of any of the following have been complied with:

- (a) the receipt by an individual or person of a grant, a subsidy, an advance of money or a loan, a guarantee, an indemnity or financial assistance mentioned in subsection (1)(a);
- (b) a supply by an individual or person of goods or services (or both) mentioned in subsection (1)(b);
- (c) the collection or disbursement of money mentioned in subsection (1)(c) by an individual or person.

[42/2017]

(3) An audit under this section may be undertaken by the Auditor-General only if the Minister, where satisfied that it is in the public interest that an audit under this section ought to be undertaken, directs the Auditor-General to undertake the audit.

[42/2017]

(4) For the purpose of subsection (1)(b), a contract is a relevant subcontract in relation to a public authority, the Supreme Court, any subordinate court or Parliament if the performance of the contract fulfils, or contributes to the fulfilment of, an obligation to supply any goods or services (or both) to the public authority, Supreme Court, subordinate court or Parliament (as the case may be) in another contract.

[42/2017]

Nature of audit

5.—(1) The Auditor-General must in his or her audit make any examination that he or she considers 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 the Auditor-General's audit;
- (b) to ensure that issues and payments of moneys subject to the Auditor-General's 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 1966 and any other written law relating to moneys or stores subject to the Auditor-General's audit have been in all respects complied with.

[42/2017]

(2) Without affecting subsection (1), in an audit under section 4A of an individual or a person, the Auditor-General must in his or her audit make any examination that he or she considers necessary to ascertain whether all reasonable steps have been taken to ensure that the terms and conditions applicable in respect of any of the following have been complied with:

- (a) the receipt by the individual or person of a grant, a subsidy, an advance of money or a loan, a guarantee, an indemnity or financial assistance, as mentioned in section 4A(1)(a);

- (b) a supply by the individual or person of any goods or services (or both) under an agreement or a relevant subcontract mentioned in section 4A(1)(b);
- (c) a collection or disbursement of money mentioned in section 4A(1)(c) by the individual or person.

[42/2017]

Powers of Auditor-General

6.—(1) In performing his or her 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 the Auditor-General to discharge his or her duties;
- (b) may enter and remain on, and search for and copy or take extracts from any book, document or record in, any premises —
 - (i) occupied by any public authority, the Supreme Court, any subordinate court or Parliament;
 - (ii) occupied by any individual or person subject to an audit under section 4A; or
 - (iii) occupied by the other person in subsection (3)(b) with whom an individual or a person or body mentioned in sub-paragraph (i) or (ii) has an arrangement to have possession or custody of any record, information or document belonging to that individual, person or body, as the case may be;
- (c) has access to all records, books, vouchers, documents, cash, stamps, securities, stores or other property subject to the Auditor-General's audit;
- (d) may seize any equipment, record, information, document or other thing in any premises mentioned in paragraph (b) if —

- (i) a notice under subsection (2)(a) has been given in respect of the record, information or document and the period mentioned in that notice has expired; or
 - (ii) the Auditor-General considers it necessary to do so for the purpose of obtaining evidence of the contravention of any written law;
- (e) may examine upon oath or affirmation (which oath or affirmation the Auditor-General is empowered to administer) any person whom the Auditor-General may think fit to examine respecting all matters and things whatever necessary for the due performance of such functions;
- (f) may authorise any public officer or any other person on the Auditor-General's behalf to conduct any inquiry, examination or audit and to report thereon to the Auditor-General; and
- (g) may obtain the Attorney-General's advice upon any question of law.

[42/2017]

(2) The power under subsection (1)(a) to call upon any person for any explanation and information includes the power —

- (a) to require a person by written notice to produce, within a reasonable time, specified records, information or documents, or records, information or documents of a specified kind, which are within the custody or under the control of that person;
- (b) to require that person to provide an explanation of the record, information or document mentioned in paragraph (a);
- (c) if the record, information or document is not provided, to require that person to state, to the best of the person's knowledge and belief, where it is; and

- (d) if the information is recorded otherwise than in legible form, to require the information to be made available to the Auditor-General in legible form.

[42/2017]

(3) For the purposes of subsection (2), a person or body is taken to have “control” of any record, information or document if —

- (a) the person has possession of the record, information or document; or
- (b) the person has the record, information or document in the possession or custody of some other person.

[42/2017]

(4) Without limiting subsection (1)(b), the Auditor-General may, while in any premises mentioned in that subsection —

- (a) inspect, examine, photograph or film anything in the premises mentioned in subsection (1)(b);
- (b) take into the premises any individual, equipment or material that the Auditor-General reasonably requires to discharge the Auditor-General’s duties; and
- (c) require any person in those premises to give to the Auditor-General reasonable assistance in relation to the exercise of any of the Auditor-General’s powers under this section.

[42/2017]

(5) The Auditor-General is entitled, without payment, to —

- (a) enter and remain on any premises mentioned in subsection (1)(b); and
- (b) search for any record, information or document, and keep any record, information or document, or any copy or extract of it, furnished to the Auditor-General under subsection (1) or (2) or obtained under subsection (1)(d).

[42/2017]

(6) 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.

(7) Any person who is required by the Auditor-General, or a person or public officer authorised under subsection (6), to provide any explanation or information, produce any record, information or document or answer any question must provide the explanation or information, produce the record, information or document or answer the question, as the case may be.

[42/2017]

Self-incrimination

6A.—(1) An individual cannot rely on —

- (a) the common law privilege against self-incrimination or exposure to the imposition of a penalty; or
- (b) any rule of law relating to legal professional privilege or any other privilege, or the public interest,

to refuse to provide the explanation or information, produce the record or document or answer the question, required under section 6 by the Auditor-General or an authorised person or public officer, as the case may be.

[42/2017]

(2) However —

- (a) any information, document or thing obtained, directly or indirectly, because of the giving of the explanation or information; or
- (b) the fact of the production of the record or document or the answer to a question,

is not admissible in evidence against the individual in any civil or criminal proceeding other than a proceeding for an offence under section 177 of the Penal Code 1871 or an offence relating to the falsity of the answer, if the explanation, information or answer, or the fact of the production of the record or document, might in fact tend to incriminate the individual.

[42/2017]

(3) Disclosure or production of, or access to, information or a record or document under section 6 does not otherwise affect the operation of a rule of law relating to legal professional privilege or other privilege or the public interest in relation to the disclosure of the information or the production of the record or document.

[42/2017]

Secrecy

7.—(1) The operation of section 6 is not limited by any provision (including a provision relating to secrecy) contained in any other written law except to the extent to which any such other written law expressly excludes the operation of that section.

(2) Despite anything in any other written law and despite the making of an oath or declaration of secrecy, a person shall not be guilty of an offence, or liable to a financial penalty, by reason of anything done by the person for the purposes of section 6.

[42/2017]

(3) The Auditor-General or any other person must not divulge or communicate, except, in the course of duty, to another person performing duties under this Act, any information which has come to his or her knowledge, directly or indirectly, in accordance with section 6 in any case in which the person from whom the information was obtained or from whose custody accounts, books, documents or papers from which the information was derived were produced, could not, but for the provisions of this Act, lawfully have divulged that information to the Auditor-General or such other person.

(4) Subsection (3) does not prevent the making, divulging or communicating in any report of the Auditor-General of conclusions, observations or recommendations which are based on information obtained in accordance with section 6.

Audit reports

8.—(1) The Minister must, as soon as a statement required under section 18 of the Financial Procedure Act 1966 has been prepared, transmit the statement to the Auditor-General, who must cause the statement to be examined and audited and prepare his or her report thereon.

(2) In the event of any such statement not being received within a period of 7 months after the close of the financial year to which it relates, the Auditor-General must submit a report to that effect to the President, who must cause it to be presented to Parliament as soon as possible after its receipt by him or her.

(3) Subject to subsection (4), every report relating to the statement prepared in accordance with subsection (1) must be submitted by the Auditor-General to the President who must present the report and statement to Parliament within 30 days of their receipt by him or her, or if Parliament is not in session, within 14 days after the commencement of its next sitting.

(4) Nothing in subsection (3) requires the presentation to Parliament of any report or statement containing any matter which the Prime Minister and the Minister responsible for defence, on the recommendations of the Permanent Secretary to the Ministry of Defence and the Chief of Defence Force, certify to be necessary for the defence and security of Singapore.

(5) Any certificate under the hands of the Prime Minister and the Minister responsible for defence is conclusive evidence of the matters specified in the certificate.

(6) If at any time it appears to the Auditor-General that any serious irregularities have occurred in the accounting or custody of public moneys or public stores, the Auditor-General must immediately bring the matter to the notice of the Permanent Secretary to the Ministry of Finance.

(7) The Auditor-General may, in any report submitted in accordance with this Act or otherwise, make recommendations and may generally comment upon all matters relating to public accounts, public moneys and public stores.

(8) Unless it is otherwise required by law or by direction of the Minister, where the Auditor-General audits the accounts of any other authority or body the Auditor-General must present the Auditor-General's certificate and any report found necessary upon those accounts to the head of that authority or body.

(9) Despite this section, the Auditor-General may, at any time, submit a report to the President upon any matter arising out of the performance of any of the Auditor-General's duties or the exercise of any of the Auditor-General's powers under this Act or under any other written law.

Regulations

9.—(1) The Minister may make regulations for the purpose of carrying out the provisions of this Act.

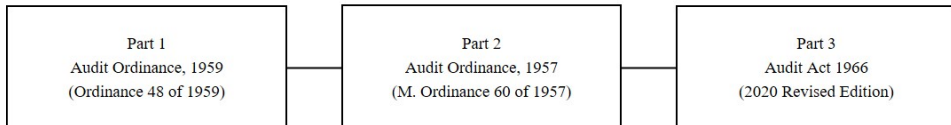
(2) All regulations made under this Act must be presented to Parliament as soon as possible after publication in the *Gazette*.

LEGISLATIVE HISTORY

AUDIT ACT 1966

This Legislative History is a service provided by the Law Revision Commission on a best-efforts basis. It is not part of the Act.

PICTORIAL OVERVIEW OF PREDECESSOR ACTS



LEGISLATIVE HISTORY DETAILS

PART 1

AUDIT ORDINANCE, 1959 (ORDINANCE 48 OF 1959)

1. Ordinance 48 of 1959 — Audit Ordinance, 1959

Bill	:	3/1959
First Reading	:	15 July 1959
Second Reading	:	13 August 1959
Notice of Amendments	:	13 August 1959
Third Reading	:	13 August 1959
Commencement	:	3 June 1959

PART 2

AUDIT ORDINANCE, 1957 (M. ORDINANCE 60 OF 1957)

2. M. Ordinance 60 of 1957 — Audit Ordinance, 1957

Commencement	:	31 August 1957 (except sections 9 and 10) 1 January 1958 (sections 9 and 10)
Application	:	16 September 1963

Note: This Ordinance was extended to Singapore with modifications by the Modification of Laws (Financial Procedure and Audit) (Extension) Order, 1963 (L.N. 348/1963 (G.N. Sp. No. S 3/1964)) on 16 September 1963.

3. L.N. 348/1963 (G.N. Sp. No. S 3/1964) — Modification of Laws (Financial Procedure and Audit) (Extension) Order, 1963

Commencement : 16 September 1963

Note: This Order repealed the Audit Ordinance (Ordinance 48 of 1959) and extended the Federation of Malaya Audit Ordinance, 1957 (M. Ordinance 60 of 1957) with modifications to Singapore.

PART 3
AUDIT ACT 1966
(2020 REVISED EDITION)

4. Act 3 of 1966 — Audit Act, 1966

Bill : 12/1966
First Reading : 23 February 1966
Second and Third Readings : 21 April 1966
Commencement : 9 August 1965

5. Act 30 of 1970 — Audit (Amendment) Act, 1970

Bill : 24/1970
First Reading : 26 June 1970
Second and Third Readings : 22 July 1970
Commencement : 31 July 1970

6. 1970 Revised Edition — Audit Act (Chapter 60)

Operation : 1 April 1971

7. 1985 Revised Edition — Audit Act (Chapter 17)

Operation : 30 March 1987

8. Act 11 of 1991 — Statutes (Miscellaneous Amendments) Act 1991

(Amendments made by section 2 read with item (3) of the Schedule to the above Act)

Bill : 4/1991
First Reading : 3 January 1991
Second Reading : 14 January 1991
Notice of Amendments : 14 January 1991
Third Reading : 14 January 1991

Commencement : 30 November 1991 (section 2 read with item (3) of the Schedule)

9. Act 18 of 1994 — Statutes (Miscellaneous Amendments) Act 1994
(Amendments made by section 2 read with item (1) of the Schedule to the above Act)

Bill : 25/1994
First Reading : 25 July 1994
Second and Third Readings : 25 August 1994
Commencement : 1 October 1994 (section 2 read with item (1) of the Schedule)

10. 1999 Revised Edition — Audit Act (Chapter 17)

Operation : 1 August 1999

11. Act 42 of 2017 — Audit (Amendment) Act 2017

Bill : 33/2017
First Reading : 11 September 2017
Second and Third Readings : 2 October 2017
Commencement : 1 November 2017

Abbreviations

C.P.	Council Paper
G.N. No. S (N.S.)	Government Notification Number Singapore (New Series)
G.N. No.	Government Notification Number
G.N. No. S	Government Notification Number Singapore
G.N. Sp. No. S	Government Notification Special Number Singapore
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian Subsidiary Legislation)
M. Act	Malayan Act/Malaysia Act
M. Ordinance	Malayan Ordinance
Parl.	Parliament
S.S.G.G. (E) No.	Straits Settlements Government Gazette (Extraordinary) Number
S.S.G.G. No.	Straits Settlements Government Gazette Number

COMPARATIVE TABLE

AUDIT ACT 1966

This Act has undergone renumbering in the 2020 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the last Revised Edition.

2020 Ed.	1999 Ed.
6—(2)	6—(1A)
(3)	(1B)
(4)	(1C)
(5)	(1D)
(6)	(2)
(7)	(3)