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**An Act to amend the Public Expenditure Review Committee and Audit Act 1995-96.**

**The Parliament of the Cook Islands enacts as follows—**

**(4 May 2020)**

- 1 Title**  
This Act is the Public Expenditure Review Committee and Audit Amendment Act 2020.
- 2 Commencement**  
This Act comes into force on the day after the date on which it receives the assent of the Queen's Representative.
- 3 Principal Act amended**  
This Act amends the Public Expenditure Review Committee and Audit Act 1995-96.

**Part 1**  
**Amendments to Part 2 of principal Act**

- 4 Section 5 amended**
- (1) Section 5 is amended by inserting the following subsection after subsection (2):
- “(3) The appointment of a chairperson under this section may come into force on any date specified in the notice of appointment, whether before, on, or after the making of the appointment.”
- 5 Section 9 amended**
- Section 9 is amended by inserting the following subsection after subsection (3):
- “(4) The appointment of a member under this section may come into force on any date specified in the Order in Executive Council, whether before, on, or after the making of the appointment.”
- 6 New section 9A inserted**
- The following section is inserted after section 9:
- “9A Remuneration of Committee members**
- “(1) Members of the Committee are entitled to remuneration, from the Cook Islands Government account, at the rate from time to time determined by the Queen's Representative by Order in Executive Council.
- “(2) An Order in Executive Council under this section and any provision of that Order may be made so as to come into force on a date specified in the Order, being the date of the making of the order or any other date, whether before or after the making of the order.”
- 7 New section 10A inserted**
- The following section is inserted after section 10:
- “10A Members to continue in office after expiry**
- If the term of office of the chairperson or any other member expires, the chairperson or member continues in office until—
- “(a) his or her successor is appointed; or
- “(b) he or she is given notice in writing from the Minister that he or she will not be reappointed.”

**8 Section 14 amended**

- (1) Section 14(1)(a)(iii) and (iv) are repealed.
- (2) Section 14(1)(b) is repealed.
- (3) Section 14(1)(c) is amended by omitting “audits” and substituting “special reviews”.
- (4) Section 14(1) is amended by adding the following paragraph:
  - “(e) the investigation of any concern that arises in respect of the management of public resources that has been referred to it under **section 27(1)(g).**”
- (5) Section 14(2)(a), (b), and (g) are repealed.

**9 Section 16 amended**

Section 16 is amended by inserting the following subsection after subsection (3):

- “(3A) The Committee must publish the report no later than 14 working days after the date on which it is sent to the Speaker under subsection (3), whether or not the report has been presented to Parliament, unless the Speaker gives a contrary direction.”

**10 Section 18 amended**

- (1) The heading to section 18 is amended by omitting “**and administrative**” and substituting “**, administrative, and other**”.
- (2) Section 18 is amended by inserting “and any auditing and investigative services” after “staff”.

**Part 2****Amendments to Part 3 of principal Act****11 Section 27 amended**

Section 27(1) is amended by repealing paragraph (g) and substituting the following paragraph:

- “(g) refer to the Committee any concern that arises in respect of the management of public resources that in its opinion justifies further investigation under **section 14(1)(e);**”.

**12 Section 31 amended**

Section 31 is amended by adding the following subsection:

- “(4) The Director and each employee employed in the Audit Office do not have any civil liability for any act done in good faith under this Act.”

**13 Section 32 amended**

Section 32 is amended by inserting the following subsection after subsection (1):

- “(1A) The Director must send a copy of every report made under subsection (1) to the Speaker, and the Committee must publish the report no later than 14 working days after the date on which it is sent to the Speaker, whether or not the report has been presented to Parliament, unless the Speaker gives a contrary direction.”

- 14 Section 33 amended**  
Section 33 is amended by inserting the following subsection after subsection (1):  
“(IA) The Director must publish the annual report no later than 14 working days after the date on which it is sent to the Speaker, whether or not the report has been presented to Parliament, unless the Speaker gives a contrary direction.”

### **Part 3**

#### **Amendments to Part 4 of principal Act**

- 15 New section 39 added**  
The following section is added:  
“**39 Retrospective effect of some provisions of 2020 Amendment Act**  
For all purposes, any questions relating to the appropriate term of office and the remuneration of the Chairperson or other members of the Committee, the validity of the Committee’s actions, and any related question must be determined as if sections 4 to 7 of the Public Expenditure Review Committee and Audit Amendment Act 2020 (the 2020 Amendment Act) had come into force on 1 July 1996.”

### **Part 4**

#### **Miscellaneous**

- 16 Various references to “Chairman” in principal Act replaced with “Chairperson”**  
In the provisions of the principal Act set out in the Schedule, replace “Chairman” with “Chairperson”.

**Schedule**  
**Various references to “Chairman” replaced with references to**  
**“Chairperson”**

Section 2(1)  
Heading to section 5  
Section 5(1) and (2)  
Heading to section 6  
Section 6(1)  
Heading to section 7  
Section 7(1) and (2)  
Heading to section 8  
Section 8(1) and (2) in each place where it appears  
Section 9(1)  
Section 11(1), (2), and (4)  
Section 15(1)(b)  
Section 16(1)  
Section 17(2)

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This Act is administered by the Office of the Public Expenditure Review Committee and  
Audit.

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