



# THE STATUTES OF THE REPUBLIC OF SINGAPORE

## AUDIT ACT 1966

### 2020 REVISED EDITION

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# Audit Act 1966

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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 —