

1 July 2021

Hon David Parker, Attorney-General

**Consistency with the New Zealand Bill of Rights Act 1990: Annual Reporting and Audit Time Frames Extensions Legislation Bill**

1. We have considered whether the Annual Reporting and Audit Time Frames Extensions Legislation Bill (the Bill) is consistent with the rights and freedoms affirmed in the New Zealand Bill of Rights Act 1990 (the Bill of Rights Act).
2. We have not yet received a final version of the Bill. This advice has been prepared in relation to the latest version of the Bill (PCO 23930/3.0). We will provide you with further advice if the final version includes amendments that affect the conclusions in this advice.
3. The Bill is an omnibus Bill that amends the Crown Entities Act 2004 and the Local Government Act 2002.
4. The Bill extends by two months the timeframes provided for the 2020/21 and 2021/22 financial years in relation to:
  - a. audits of Crown entities (and organisations subject to provisions of the Crown Entities Act 2004), with end-of-year balance dates of 30 June, under the Crown Entities Act 2004; and
  - b. audits of local authorities and council-controlled organisations under the Local Government Act 2002.
5. The amendments to the time frames aim to mitigate the impacts of a severe auditor shortage on obtaining robust audit opinions on end-of-year reporting.
6. We have concluded that the Bill appears to be consistent with the rights and freedoms affirmed in the Bill of Rights Act.



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