



Annual Reporting and Audit Time Frames Extensions Legislation Act 2021

Public Act 2021 No 29
Date of assent 12 July 2021
Commencement see section 2

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Annual Reporting and Audit Time Frames Extensions Legislation Act 2021.

2 Commencement

This Act comes into force on the day after the date on which it receives the Royal assent.

Part 1

Amendment to Crown Entities Act 2004

3 Principal Act

This Part amends the Crown Entities Act 2004.

4 Section 156 amended (Audit report)

After section 156(2), insert:

Extension of time limit for 2020/21 and 2021/22 audits

- (3) Despite the time limit in subsection (2)(b),—
- (a) in relation to the financial year ending with 30 June 2021, the audit report referred to in that subsection must be provided by the Auditor-General no later than the close of 31 December 2021; and
 - (b) in relation to the financial year ending with 30 June 2022, the audit report referred to in that subsection must be provided by the Auditor-General no later than the close of 31 December 2022.
- (4) However, subsection (3) applies to an entity only if its financial year ends with 30 June.
- (5) Subsections (3) and (4), the heading above subsection (3), and this subsection are repealed at the close of 30 June 2023.

Part 2

Amendments to Local Government Act 2002

5 Principal Act

This Part amends the Local Government Act 2002.

6 Section 67 amended (Annual report)

After section 67(4), insert:

Extension of time limits for 2020/21 and 2021/22 reports

- (5) Despite the time limit in subsection (1),—
- (a) in relation to the financial year ending with 30 June 2021, the report referred to in that subsection must be delivered in accordance with subsection (1)(b), and made available in accordance with subsection (1)(c), no later than the close of 30 November 2021; and
 - (b) in relation to the financial year ending with 30 June 2022, the report referred to in that subsection must be delivered in accordance with subsection (1)(b), and made available in accordance with subsection (1)(c), no later than the close of 30 November 2022.

(6) Subsection (5), the heading above it, and this subsection are repealed at the close of 31 December 2022.

7 Section 98 amended (Annual report)

After section 98(6), insert:

Extension of time limits for 2020/21 and 2021/22 reports

- (7) Despite the time limit in subsection (3),—
- (a) in relation to the financial year ending with 30 June 2021, the report referred to in that subsection must be completed and adopted no later than the close of 31 December 2021; and
 - (b) in relation to the financial year ending with 30 June 2022, the report referred to in that subsection must be completed and adopted no later than the close of 31 December 2022.
- (8) Subsection (7), the heading above it, and this subsection are repealed at the close of 31 January 2023.

Legislative history

6 July 2021	Introduction (Bill 53–1)
7 July 2021	First reading, second reading, committee of the whole House, third reading
12 July 2021	Royal assent

This Act is administered by the Treasury.