

*Appendix III***PROVINCIAL FINANCE ACT****SECTION 65****Audit and accountants**

(1) The Governor in Council shall annually cause the accounts of the Province to be examined and audited by a chartered accountant or accountants, appointed annually for that purpose by the Governor in Council, and may pay the accountant or accountants such salary or remuneration as the Governor in Council determines.

**Access to information**

(2) Such accountant or accountants shall have access at all times to all sources of information under the control of any department, officer or person expending or collecting public money.

**Report of auditors and tabling of report**

(3) The accountant or accountants so appointed shall report in writing to the Minister respecting such examination and audit and the Minister shall cause such report to be presented to the House of Assembly during the session next after such examination and audit.

**SECTION 65A****Review by Auditor General of revenue estimates**

The Auditor General shall annually review the estimates of revenue used in the preparation of the annual Budget Address of the Minister to the House of Assembly and provide the House of Assembly with an opinion on the reasonableness of the revenue estimates.

These sections of the *Provincial Finance Act* were repealed by Chapter 5 of the Acts of 1998, the *Auditor General Act and Provincial Finance Act (amended)*, which received Royal Assent on June 29, 1998. Section 3 of that Act states, "This Act applies to the 1998-99 and subsequent fiscal years."

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