Telecommunications (Approved Auditors and Auditing Requirements) Determination Variation 2011 (No 1)\(^1\)

The AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY makes this instrument under subsection 136C(5) of the \textit{Telecommunications Act 1997}.

Dated 26 September 2011

\textit{Chris Chapman}\vspace{2mm} \text{[signed]}\vspace{2mm} Member

\textit{Brendan Byrne}\vspace{2mm} \text{[signed]}\vspace{2mm} Member/General Manager

Australian Communications and Media Authority

1 \textbf{Name of instrument}

This instrument is the \textit{Telecommunications (Approved Auditors and Auditing Requirements) Determination Variation 2011 (No 1)}.

2 \textbf{Commencement}

This instrument commences on the day after it is registered.

3 \textbf{Variation of \textit{Telecommunications (Approved Auditors and Auditing Requirements) Determination 2006}}

Schedule 1 varies the \textit{Telecommunications (Approved Auditors and Auditing Requirements) Determination 2006}.

\(^1\) \textit{Telecommunications (Approved Auditors and Auditing Requirements) Determination Variation 2011 (No 1)}

Federal Register of Legislative Instruments F2011L02024
Variations Schedule 1

Schedule 1 Variations
(section 3)

[1] Section 3
Omit the section, including the heading

Insert

3 Definitions
In this Determination:

Act means the Telecommunications Act 1997;
refundable cost has the meaning given by section 136E of the Act; and
statement of costs means a written statement of the kind referred to in subparagraph 136C(1)(e)(i) of the Act.

Note ACMA is defined in section 7 of the Act.

[2] Section 4, after Act,

Insert

the

[3] Section 6
Omit the section, including the heading

Insert

6 Approved auditing requirements
For paragraph 136C(5)(b) of the Act, the approved auditing requirements are:

(a) a statement of costs must only include costs that are refundable costs; and
(b) each of the costs listed in a statement of costs must be accurate and supported by relevant documentary evidence demonstrating that the costs have been incurred.

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Note