



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 *Telecommunications Act 1997*.

Dated 26 September 2011

Chris Chapman

[signed]

Member

Brendan Byrne

[signed]

~~Member~~/General Manager

Australian Communications and Media Authority

1 Name of instrument

This instrument is the *Telecommunications (Approved Auditors and Auditing Requirements) Determination Variation 2011 (No 1)*.

2 Commencement

This instrument commences on the day after it is registered.

3 Variation of *Telecommunications (Approved Auditors and Auditing Requirements) Determination 2006*

Schedule 1 varies the *Telecommunications (Approved Auditors and Auditing Requirements) Determination 2006*.

¹ *Telecommunications (Approved Auditors and Auditing Requirements) Determination Variation 2011 (No 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.

Note

¹ All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.