

TASMANIA

**FINANCIAL MANAGEMENT AND AUDIT
AMENDMENT BILL 2003**

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FINANCIAL MANAGEMENT AND AUDIT AMENDMENT BILL 2003

(Brought in by the Secretary to Cabinet, Steven Kons)

A BILL FOR

An Act to amend the *Financial Management and Audit Act 1990*

Be it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

Short title

1. This Act may be cited as the *Financial Management and Audit Amendment Act 2003*.

Commencement

2. This Act commences on the day on which this Act receives the Royal Assent.

Principal Act

3. In this Act, the *Financial Management and Audit Act 1990** is referred to as the Principal Act.

*No. 28 of 1990

Part 2, Division 7 substituted

4. Division 7 of Part 2 of the Principal Act is repealed and the following Division is substituted:

Division 7 – Treasurer’s reports**Interpretation of Division 7 of Part 2**

25. In this Division –

“**budget papers**” means the papers tabled in Parliament in connection with the Bill for the annual appropriation of money out of the Consolidated Fund for the service of a financial year;

“**Government Finance Statistics**” means the Government Finance Statistics as reported by the Australian Bureau of Statistics;

“**Treasurer’s annual report**” means the report prepared by the Treasurer under section 26A.

Treasurer’s half-yearly reports

26. (1) The Treasurer is to publish in the *Gazette* a report (“the half-yearly report”) by 15 February each year for the 6 months ended the previous 31 December.

(2) The half-yearly report is to contain in respect of the major Government Finance Statistics statements disclosed in the budget papers –

- (a) original estimates disclosed in the budget papers for the current financial year; and
- (b) revised estimates for the current financial year; and
- (c) results for the 6 months ended the previous 31 December.

(3) The half-yearly report is to contain in respect of the major Consolidated Fund statements disclosed in the budget papers –

- (a) original estimates disclosed in the budget papers for the current financial year; and
- (b) revised estimates for the current financial year; and
- (c) results for the 6 months ended the previous 31 December.

(4) The half-yearly report is to contain an explanation of any significant variation from the original estimates disclosed in the budget papers and the revised estimates for the current financial year.

(5) The Treasurer is to publish in the *Gazette* a report (“the preliminary outcomes report”) by 15 August each year for the previous financial year.

(6) The preliminary outcomes report is to contain in respect of the major Government Finance Statistics statements disclosed in the budget papers –

- (a) original estimates disclosed in the budget papers for the previous financial year; and
- (b) results for the previous financial year.

(7) The preliminary outcomes report is to contain in respect of the major Consolidated Fund statements disclosed in the budget papers –

- (a) original estimates disclosed in the budget papers for the previous financial year; and
- (b) results for the previous financial year.

(8) The Treasurer may include in a half-yearly report or a preliminary outcomes report, in such form or manner as the Treasurer may determine, any other financial or statistical report.

Treasurer's annual report

26A. (1) As soon as practicable after the end of each financial year, the Treasurer is to prepare an annual report for that financial year.

(2) The annual report is to contain for the financial year to which the report relates –

- (a) the original estimates disclosed in the budget papers in respect of the major Government Finance Statistics statements; and
- (b) the results in respect of the major Government Finance Statistics statements; and

- (c) statements reporting on the transactions within the Public Account during that financial year and the balances in the Public Account at the end of that financial year; and
- (d) an explanation of any significant variations between the results for the financial year and the financial estimates and projections described in the budget papers; and
- (e) the Auditor-General's report on the results and statements referred to in section 26B.

(3) The Treasurer may include in the annual report, in such form or manner as the Treasurer may determine, any other financial or statistical report.

Submission of financial statements to Auditor-General

26B. (1) The Treasurer, before 30 September in each year, is to submit to the Auditor-General the results and statements prepared in accordance with section 26A(2)(b) and (c).

(2) The Auditor-General is to prepare a report on the results and statements referred to in subsection (1) in sufficient time to enable the Treasurer to table the Treasurer's annual report in accordance with section 26C.

Tabling of reports

26C. (1) The Treasurer, on or before 31 October in each year, is to cause copies of the Treasurer's annual report to be laid before each House of Parliament.

(2) If the Treasurer is unable to comply with subsection (1) by reason of the fact that either House of Parliament is not sitting, the Treasurer is to immediately –

- (a) forward copies of the Treasurer's annual report to the Clerk of the Legislative Council or the Clerk of the House of Assembly, as the case may require; and
- (b) make copies of the Treasurer's annual report available to the public –

and, on the next sitting-day of that House, is to cause copies of the Treasurer's annual report to be laid before that House.

Section 28 amended (Heads of Agencies to forward financial statements, &c., to Auditor-General)

5. Section 28 of the Principal Act is amended by omitting "2 months" and substituting "45 days".

Section 30 amended (Tabling of reports of Heads of Agencies)

6. Section 30 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1) "30th November" and substituting "31 October";

- (b) by omitting from subsection (2) “30th November” and substituting “31 October”;
- (c) by omitting from subsection (3) “30th November” and substituting “31 October”;
- (d) by omitting from subsection (5) “the 30th November” twice occurring and substituting “31 October”;
- (e) by omitting from subsection (6) “30th November” twice occurring and substituting “31 October”;
- (f) by omitting from subsection (7) “5” and substituting “4”.

Section 57 substituted

7. Section 57 of the Principal Act is repealed and the following section is substituted:

**Tabling of Auditor-General’s reports on
Government departments and public bodies**

57. (1) The Auditor-General, on or before 31 December in each year, is to report to Parliament in writing on the audit of Government departments and public bodies in respect of the preceding financial year.

(2) A report under subsection (1) is to include details of all public bodies the audits of which have been dispensed with under section 41(1) and may describe the public bodies by their name or by reference to the classes or categories of public bodies in which they are included.

(3) The Auditor-General, as soon as practicable after completing a report on an investigation or examination pursuant to section 44 is to submit that report to Parliament.

(4) The Auditor-General may, in a report submitted under subsection (1) or (3), recommend any plans and suggestions in respect of the economy, efficiency or effectiveness of a Government department or public body and any other matters which the Auditor-General considers appropriate.

(5) If the Auditor-General is unable to comply with subsection (1) or (3) by reason of the fact that either House of Parliament is not sitting, the Auditor-General is to immediately –

- (a) forward copies of the report to the Clerk of the Legislative Council or the Clerk of the House of Assembly, as the case may require; and
- (b) make copies of the report available to the public –

and, on the next sitting-day of that House, is to cause copies of the report to be laid before that House.

(6) The Auditor-General, in writing, is to notify the Treasurer and, in relation to a report referred to in subsection (3), any Minister responsible for the activity to which the report relates of the Auditor-General's intention to submit the report to Parliament, at least 5 days before the report is to be submitted.

Consequential amendments

8. The legislation specified in Schedule 1 is amended as specified in that Schedule.

Savings and transitional provision

9. (1) For the financial year ended 30 June 2003, the statements of the receipts and expenditure of the Consolidated Fund referred to in section 25 of the Principal Act and the financial statements for the Public Account referred to in section 26 of that Act are to be prepared and, where applicable, laid before each House of Parliament as if this Act had not been enacted.

(2) For the financial year ended 30 June 2003, the following reports and statements are to be prepared and, where applicable, laid before each House of Parliament as if this Act had not been enacted:

- (a) a report prepared under section 27 of the Principal Act;
- (b) a report given to the Minister administering the *Chiropractors and Osteopaths Registration Act 1997* under section 18(1) of that Act;
- (c) a report given to the Minister administering the *Dental Practitioners Registration Act 2001* under section 19(1) of that Act;
- (d) a report given to the Minister administering the *Dental Prosthetists Registration Act 1996* under section 19(1) of that Act;
- (e) a report to the Minister administering the *Electricity Supply Industry Act 1995* under section 10(1) of that Act;

- (f) a report prepared under section 13(1) of the *Energy Co-ordination and Planning Act 1995*;
- (g) an annual report prepared under section 107G of the *Fire Service Act 1979*;
- (h) a report delivered to the Minister administering the *Gas Act 2000* under section 16(1) of that Act;
- (i) an annual report prepared under section 55 of the *Government Business Enterprises Act 1995*;
- (j) a report prepared under section 40(1) of the *Government Prices Oversight Act 1995*;
- (k) an annual report prepared under section 28(1) of the *Marine and Safety Authority Act 1997*;
- (l) a report given to the Minister administering the *Medical Practitioners Registration Act 1996* under section 18(1) of that Act;
- (m) a report given to the Minister administering the *Medical Radiation Science Professionals Registration Act 2000* under section 18(1) of that Act;
- (n) a report given to the Minister administering the *Nursing Act 1995* under section 19(1) of that Act;
- (o) a report given to the Minister administering the *Optometrists Registration Act 1994* under section 18(1) of that Act;
- (p) a report given to the Minister administering the *Pharmacists Registration Act 2001* under section 20(1) of that Act;

- (q) a report given to the Minister administering the *Physiotherapists Registration Act 1999* under section 18(1) of that Act;
- (r) a report given to the Minister administering the *Podiatrists Registration Act 1995* under section 18(1) of that Act;
- (s) an annual report prepared under section 32E(1) of the *Private Forests Act 1994*;
- (t) a report given to the Minister administering the *Psychologists Registration Act 2000* under section 19(1) of that Act;
- (u) a report prepared under section 19(1) of the *Resource Planning and Development Commission Act 1997*;
- (v) a report given to the Minister administering the *Royal Tasmanian Botanical Gardens Act 2002* under section 17 of that Act;
- (w) an annual report submitted to the appropriate Minister under section 36(1) of the *State Service Act 2000*;
- (x) an annual report prepared under section 28(1) of the *TAFE Tasmania Act 1997*;
- (y) a report prepared under section 11(1) of the *Tasmania Together Progress Board Act 2001*;
- (z) an annual report prepared under section 29E(1) of the *Tasmanian Development Act 1983*;
- (za) a statement laid before Parliament under section 6 of the *Tourism and Recreational Development Act 1977*;

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- (zb) an annual report prepared under section 41(1) of the *Tourism Tasmania Act 1996*;
- (zc) an annual report prepared under section 41(1) of the *Trust Bank Sale Act 1999*;
- (zd) a report submitted to the Minister administering the *Workers Rehabilitation and Compensation Act 1988* under section 15(1) of that Act;
- (ze) a report prepared under section 24(1) of the *Workers Rehabilitation and Compensation Act 1988*;
- (zf) a report prepared under section 52(1) of the *Workplace Health and Safety Act 1995*.

SCHEDULE 1 – CONSEQUENTIAL AMENDMENTS

Section 8

***Chiropractors and Osteopaths Registration Act
1997***

1. Section 17 is amended by omitting “31 August” and substituting “15 August”.
2. Section 18(6) is amended by omitting “30 November” and substituting “31 October”.

Dental Practitioners Registration Act 2001

1. Section 18 is amended by omitting “31 August” and substituting “15 August”.
2. Section 19(6) is amended by omitting “30 November” and substituting “31 October”.

Dental Prosthetists Registration Act 1996

1. Section 18 is amended by omitting “31 August” and substituting “15 August”.
2. Section 19(6) is amended by omitting “30 November” and substituting “31 October”.

Electricity Supply Industry Act 1995

1. Section 10(1) is amended by omitting “5” and substituting “4”.

Energy Co-ordination and Planning Act 1995

1. Section 13(1) is amended by omitting “30 November” and substituting “31 October”.

Fire Service Act 1979

1. Section 107D(1) is amended by omitting “60” and substituting “45”.
2. Section 107E is repealed.
3. Section 107G(2) is amended by omitting paragraph (f).
4. Section 107H(1) is amended by omitting “5” and substituting “4”.

Gas Act 2000

1. Section 16(1) is amended by omitting “5” and substituting “4”.

Government Business Enterprises Act 1995

1. Section 52(1) is amended by omitting “60” and substituting “45”.
2. Section 53 is repealed.
3. Section 56(1) is amended by omitting “5” and substituting “4”.

Government Prices Oversight Act 1995

1. Section 41 is amended as follows:
 - (a) by omitting from subsection (1) “30 November” and substituting “31 October”;
 - (b) by omitting from subsection (2) “30 November” and substituting “31 October”.

Marine and Safety Authority Act 1997

1. Section 25(1) is amended by omitting “60” and substituting “45”.
2. Section 26 is repealed.
3. Section 28(2) is amended by omitting paragraph (d).
4. Section 29(1) is amended by omitting “5” and substituting “4”.

Medical Practitioners Registration Act 1996

1. Section 17 is amended by omitting “31 August” and substituting “15 August”.
2. Section 18 is amended as follows:
 - (a) by omitting from subsection (1) “31 October” and substituting “31 August”;
 - (b) by omitting from subsection (6) “30 November” and substituting “31 October”.

***Medical Radiation Science Professionals
Registration Act 2000***

1. Section 17 is amended by omitting “31 August” and substituting “15 August”.
2. Section 18(6) is amended by omitting “30 November” and substituting “31 October”.

Nursing Act 1995

1. Section 18 is amended by omitting “31 August” and substituting “15 August”.
2. Section 19 is amended as follows:
 - (a) by omitting from subsection (1) “31 October” and substituting “31 August”;
 - (b) by omitting from subsection (6) “30 November” and substituting “31 October”.

Optometrists Registration Act 1994

1. Section 18(6) is amended by omitting “30 November” and substituting “31 October”.

Pharmacists Registration Act 2001

1. Section 20(6) is amended by omitting “30 November” and substituting “31 October”.

Physiotherapists Registration Act 1999

1. Section 17 is amended by omitting “31 August” and substituting “15 August”.
2. Section 18(6) is amended by omitting “30 November” and substituting “31 October”.

Podiatrists Registration Act 1995

1. Section 17 is amended by omitting “31 August” and substituting “15 August”.
2. Section 18(6) is amended by omitting “30 November” and substituting “31 October”.

Private Forests Act 1994

1. Section 32B(1) is amended by omitting “60” and substituting “45”.

2. Section 32C is repealed.
3. Section 32E(2) is amended by omitting paragraph (f).
4. Section 32F(1) is amended by omitting “5” and substituting “4”.

Psychologists Registration Act 2000

1. Section 18 is amended by omitting “30 September” and substituting “15 August”.
2. Section 19 is amended as follows:
 - (a) by omitting from subsection (1) “30 September” and substituting “31 August”;
 - (b) by omitting from subsection (6) “30 November” and substituting “31 October”.

***Resource Planning and Development
Commission Act 1997***

1. Section 19(1) is amended by omitting “30 November” and substituting “31 October”.

Royal Tasmanian Botanical Gardens Act 2002

1. Section 16 is amended by omitting subsection (2) and substituting the following subsections:
 - (2) Within 45 days after the end of the financial year, the Board is to –

- (a) prepare the financial statements of the Board relating to that financial year; and
- (b) provide the Auditor-General with the financial statements of the Board.

(3) The financial statements of the Board are to comply with the Australian Accounting Standards.

2. Section 17 is repealed and the following section is substituted:

Annual report

17. (1) The Board is to give the Minister a report on its operations for the financial year.

(2) The report is to –

- (a) be in a form approved by the Minister; and
- (b) incorporate the financial statements prepared for the relevant financial year under section 16.

(3) The Minister is to lay a copy of the report of the Board before each House of Parliament within 4 months after the end of the financial year to which the report relates.

(4) If the Minister is unable to lay a copy of the report before a House of Parliament within the period specified in subsection (3) because either House of Parliament is not sitting at the expiration of that period or on that day, the Minister is to –

- (a) forward a copy of the report to the Clerk of that House of Parliament immediately

after the expiration of that period or that day; and

- (b) lay a copy of the report before that House within the next 7 sitting-days of that House.

State Service Act 2000

1. Section 36 is amended as follows:

- (a) by omitting from subsection (4) “30 November” and substituting “31 October”;
- (b) by omitting from subsection (5) “5” and substituting “4”;
- (c) by omitting from subsection (6) “30 November” and substituting “31 October”;
- (d) by omitting from subsection (7) “30 November” and substituting “31 October”.

TAFE Tasmania Act 1997

1. Section 25(1) is amended by omitting “60” and substituting “45”.

2. Section 26 is repealed.

3. Section 28(2) is amended by omitting paragraph (f).

4. Section 29(1) is amended by omitting “5” and substituting “4”.

Tasmania Together Progress Board Act 2001

1. Section 11(5) is amended by omitting “30 November” and substituting “31 October”.

Tasmanian Development Act 1983

1. Section 29B(1) is amended by omitting “60” and substituting “45”.
2. Section 29C is repealed.
3. Section 29E(2) is amended by omitting paragraph (f).
4. Section 29F(1) is amended by omitting “5” and substituting “4”.

Tourism and Recreational Development Act 1977

1. Section 6 is amended by omitting “As soon as practicable after the end of each financial year” and substituting “Not later than 31 October after the end of each financial year”.

Tourism Tasmania Act 1996

1. Section 38(1) is amended by omitting “60” and substituting “45”.
2. Section 39 is repealed.
3. Section 41(2) is amended by omitting paragraph (f).

4. Section 42(1) is amended by omitting “5” and substituting “4”.

Trust Bank Sale Act 1999

1. Section 41 is amended as follows:

- (a) by omitting from subsection (2) “30 November” and substituting “31 October”;
- (b) by omitting from subsection (3)(a) “30 November” and substituting “31 October”;
- (c) by omitting from subsection (4) “30 November” and substituting “31 October”.

***Workers Rehabilitation and Compensation Act
1988***

1. Section 15(1) is amended by omitting “30 November” and substituting “31 October”.

2. Section 24(1) is amended by omitting “30 November” and substituting “31 October”.

3. After section 131, the following sections are inserted in Division 5:

Financial statements

131AAA. (1) The Nominal Insurer is to keep accounts and records of its financial affairs.

(2) Within 45 days after the end of the financial year ended 30 June 2004 and each

subsequent financial year, the Nominal Insurer is to –

- (a) prepare the financial statements of the Nominal Insurer relating to that financial year; and
- (b) provide the Auditor-General with the financial statements of the Nominal Insurer.

(3) The financial statements of the Nominal Insurer are to comply with the Australian Accounting Standards.

Annual report

131AA. (1) The Nominal Insurer is to prepare an annual report for the financial year ended 30 June 2004 and each subsequent financial year.

(2) The annual report is to –

- (a) be in a form approved by the Minister; and
- (b) incorporate the financial statements prepared for the relevant financial year under section 131AAA.

(3) The Minister is to lay a copy of the annual report of the Nominal Insurer before each House of Parliament within 4 months after the end of the financial year to which the report relates.

(4) If the Minister is unable to lay a copy of the annual report before a House of Parliament within the period specified in subsection (3) because either House of Parliament is not sitting at the expiration of that period or on that day, the Minister is to –

- (a) forward a copy of the annual report to the Clerk of that House of Parliament immediately after the expiration of that period or that day; and
- (b) lay a copy of the annual report before that House within the next 7 sitting-days of that House.

Workplace Health and Safety Act 1995

1. Section 52(1) is amended by omitting “30 November” and substituting “31 October”.