TASMANIA

AUDIT (CONSEQUENTIAL AMENDMENTS) BILL 2008

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AUDIT (CONSEQUENTIAL AMENDMENTS) BILL 2008

(Brought in by the Premier, the Honourable David John Bartlett)

A BILL FOR

An Act to amend certain enactments consequential on the enactment of the *Audit Act 2008*

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:

1. Short title

This Act may be cited as the Audit (Consequential Amendments) Act 2008.

2. Commencement

- (1) Except as provided in this section, this Act commences on the day on which the *Audit Act* 2008 commences.
- (2) Section 4 and Schedule 2 commence on 1 July 2010.

3. Consequential amendments

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

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4. Further consequential amendments

The legislation specified in Schedule 2 is amended as specified in that Schedule.

SCHEDULE 1 – CONSEQUENTIAL AMENDMENTS

Section 3

Aboriginal Lands Act 1995

1. Section 26 is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Ambulance Service Act 1982

1. Section 24 is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Anzac Day Observance Act 1929

1. Section 13 is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Appeal Costs Fund Act 1968

1. Section 4 is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Building and Construction Industry Training Fund Act 1990

1. Section 10(3) is amended as follows:

- (a) by omitting "Part 3 of the *Financial Management and Audit Act 1990*" and substituting "the *Audit Act 2008*";
- (b) by inserting "made under the *Financial Management and Audit Act 1990*" after "regulations".

Chiropractors and Osteopaths Registration Act 1997

1. Section 16(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Council of Law Reporting Act 1990

1. Section 12(2) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Dairy Industry Act 1994

1. Section 8D is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Dental Practitioners Registration Act 2001

1. Section 17(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Dental Prosthetists Registration Act 1996

1. Section 17(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Education Act 1994

1. Section 88(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Financial Sector Reform (Tasmania) Act 1999

1. Section 27 is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Fire Service Act 1979

- 1. Section 107D is amended by omitting subsection (1) and substituting the following subsection:
 - (1) The Commission is to prepare and forward to the Auditor-General a copy of

its financial statements for each financial year in accordance with the *Audit Act* 2008.

- 2. Section 107F is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".
- **3.** Section 107G(2)(c) is amended by omitting "section 107F" and substituting "section 19 of the *Audit Act 2008*".

Forest Practices Act 1985

- 1. Section 4W is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".
- 2. Section 4X(2)(b) is amended by omitting "section 4W" and substituting "section 19 of the *Audit Act 2008*".

Government Business Enterprises Act 1995

1. Section 52 is amended by omitting subsection (1) and substituting the following subsection:

- (1) A Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act 2008*.
- 2. Section 54 is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Guardianship and Administration Act 1995

1. Section 83 is amended by omitting "Part 3 of the *Financial Management and Audit Act 1990*" and substituting "the *Audit Act 2008*".

Historic Cultural Heritage Act 1995

1. Section 14D is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Jim Bacon Foundation Act 2004

1. Section 17(2) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Legal Aid Commission Act 1990

1. Section 41(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Local Government Act 1993

- 1. Section 38(1)(j) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".
- **2.** Section 85(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Marine and Safety Authority Act 1997

1. Section 27 is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Medical Practitioners Registration Act 1996

1. Section 16(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Medical Radiation Science Professionals Registration Act 2000

1. Section 16(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

National Environment Protection Council (Tasmania) Act 1995

1. Section 58 is amended by omitting "does" and substituting "and the *Audit Act 2008* do".

National Trust Act 2006

1. Section 39(2) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Nursing Act 1995

1. Section 17 is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Optometrists Registration Act 1994

1. Section 16(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Pharmacists Registration Act 2001

1. Section 18(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Physiotherapists Registration Act 1999

1. Section 16(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Plumbers and Gas-fitters Registration Act 1951

1. Section 17(2) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Podiatrists Registration Act 1995

1. Section 16(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Private Forests Act 1994

1. Section 32D is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Psychologists Registration Act 2000

1. Section 17(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Racing Regulation Act 2004

1. Section 8(3) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Retirement Benefits Act 1993

1. Section 27 is amended by omitting "Part 3 of the *Financial Management and Audit Act 1990*" and substituting "the *Audit Act 2008*".

TAFE Tasmania Act 1997

1. Section 27 is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Tasmanian Arts Advisory Board Act 1975

1. Section 9 is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Tasmanian Beef Industry (Research and Development) Trust Act 1990

1. Section 12(1) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Tasmanian Development Act 1983

1. Section 29D is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Tasmanian Early Years Foundation Act 2005

1. Section 23(2) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Taxation Administration Act 1997

1. Section 77(1)(e)(v) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Teachers Registration Act 2000

1. Section 34(2) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Theatre Royal Management Act 1986

1. Section 10(2) is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

Timber Promotion Act 1970

- 1. Section 12(2) is amended as follows:
 - (a) by omitting "a registered company auditor within the meaning of the Corporations Act," and substituting "the Auditor-General in accordance with the *Audit Act 2008*,";
 - (b) by omitting "report of the auditor" and substituting "report of the Auditor-General".

Tourism Tasmania Act 1996

1. Section 40 is amended by omitting "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Water Management Act 1999

1. Section 221 is amended by omitting "Part 3 of the *Financial Management and Audit Act 1990*" and substituting "the *Audit Act 2008*".

Water and Sewerage Corporations Act 2008

- 1. Section 36 is amended as follows:
 - (a) by omitting from subsection (2)(c) "provide" and substituting "in accordance with the *Audit Act 2008* provide";
 - (b) by omitting from subsection (7) "given under section 40 of the *Financial Management and Audit Act 1990*" and substituting "provided under section 19 of the *Audit Act 2008*".

Wellington Park Act 1993

1. Section 22 is amended by omitting "Financial Management and Audit Act 1990" and substituting "Audit Act 2008".

SCHEDULE 2 – FURTHER CONSEQUENTIAL AMENDMENTS

Section 4

Aboriginal Lands Act 1995

1. Section 25 is repealed and the following section is substituted:

25. Financial statements

- (1) The Council is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- (2) If requested by an Aboriginal person, the Council must make its financial statements available to that person for inspection.
- **2.** Section 26 is repealed.

Ambulance Service Act 1982

- 1. Section 23 is amended by omitting subsection (2).
- **2.** Section 24 is repealed.

Anzac Day Observance Act 1929

1. Section 13 is repealed.

Appeal Costs Fund Act 1968

1. Section 4 is repealed.

Building and Construction Industry Training Fund Act 1990

- 1. Section 10 is amended as follows:
 - (a) by omitting subsection (2);
 - (b) by omitting subsection (4).

Chiropractors and Osteopaths Registration Act 1997

- 1. Section 16 is repealed.
- **2.** Section 17 is repealed and the following section is substituted:

17. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial

year in accordance with the *Audit Act* 2008.

- **3.** Section 18(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 17" and substituting "section 17(2)".

Council of Law Reporting Act 1990

- 1. Section 12 is amended as follows:
 - (a) by omitting from subsection (1) "and shall, on or before 31st August in each year, prepare a statement of accounts, exhibiting a true and correct view of the financial position and the transactions of the Council with respect to the preceding financial year";
 - (b) by inserting the following subsection after subsection (1):
 - (1A) The Council is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
 - (c) by omitting subsection (3).

Dairy Industry Act 1994

- 1. Section 8B is amended as follows:
 - (a) by omitting subsections (1) and (2) and substituting the following subsections:
 - (1) The Authority is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
 - (2) Financial statements in respect of a financial year are to include any other financial information required to be included by a direction given under subsection (4).
 - (b) by omitting paragraph (b) from subsection (3).
- **2.** Section 8D is repealed.
- 3. Section 8E(2)(b) is amended by omitting "received under section 8D" and substituting "in respect of the financial statements of the Authority provided under section 19 of the *Audit Act 2008*".

Dental Practitioners Registration Act 2001

- 1. Section 17 is repealed.
- **2.** Section 18 is repealed and the following section is substituted:

18. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **3.** Section 19(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 18" and substituting "section 18(2)".

Dental Prosthetists Registration Act 1996

1. Section 17 is repealed.

2. Section 18 is repealed and the following section is substituted:

18. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **3.** Section 19(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 18" and substituting "section 18(2)".

Education Act 1994

- 1. Section 88 is amended as follows:
 - (a) by omitting subsection (1);
 - (b) by omitting from subsection (2) "31 August" and substituting "15 August".

Electricity Companies Act 1997

1. Section 15 is repealed.

Fire Service Act 1979

- 1. Section 107D is amended as follows:
 - (a) by omitting subsection (2);
 - (b) by omitting paragraph (b) from subsection (3);
 - (c) by omitting from subsection (4) "Minister" and substituting "Treasurer".
- **2.** Section 107F is repealed.

Forest Practices Act 1985

1. Sections 4V and 4W are repealed.

Government Business Enterprises (Sale) Act 2003

1. Section 25 is repealed.

Government Business Enterprises Act 1995

1. Section 54 is repealed.

Guardianship and Administration Act 1995

1. Section 83 is repealed.

Historic Cultural Heritage Act 1995

- 1. Section 14B is amended by omitting subsection (1) and substituting the following subsection:
 - (1) The Heritage Council is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- 2. Sections 14C and 14D are repealed.

Independent Order of Rechabites (Agreement) Act 1981

1. Section 8 is repealed.

Jim Bacon Foundation Act 2004

- 1. Section 17 is amended by omitting subsection (1) and substituting the following subsection:
 - (1) The Foundation is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.

Legal Aid Commission Act 1990

- 1. Section 40 is amended by omitting subsection (2).
- 2. Section 41 is repealed.

Local Government Act 1993

- **1.** Section 38(1) is amended by omitting paragraph (j).
- **2.** Section 84 is amended as follows:
 - (a) by omitting subsection (1) and substituting the following subsection:
 - (1) The general manager is to prepare and forward to the Auditor-General a copy of the council's financial statements for each financial year in accordance with the *Audit Act 2008*.
 - (b) by omitting paragraph (a) from subsection (2).
- **3.** Section 85 is repealed.

4. Section 331 is repealed.

Marine and Safety Authority Act 1997

- **1.** Section 24(2)(d) is amended by omitting "Minister" and substituting "Treasurer".
- **2.** Section 25 is amended as follows:
 - (a) by omitting subsection (1) and substituting the following subsection:
 - (1) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
 - (b) by omitting from subsection (2) "consist of" and substituting "include";
 - (c) by omitting paragraphs (a), (b) and (c) from subsection (2);
 - (d) by omitting from subsection (2)(d) "other";
 - (e) by omitting paragraph (e) from subsection (2).
- **3.** Section 27 is repealed.

4. Section 28(2)(b) is amended by omitting "section 27" and substituting "section 19 of the *Audit Act 2008*".

Medical Practitioners Registration Act 1996

- 1. Section 16 is repealed.
- **2.** Section 17 is repealed and the following section is substituted:

17. Accounts

- (1) The Council is to keep proper accounts and records of its financial affairs.
- (2) The Council is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **3.** Section 18(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 17" and substituting "section 17(2)".

Medical Radiation Science Professionals Registration Act 2000

- **1.** Section 16 is repealed.
- **2.** Section 17 is repealed and the following section is substituted:

17. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **3.** Section 18(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 17" and substituting "section 17(2)".

National Trust Act 2006

- 1. Section 39 is amended as follows:
 - (a) by omitting from subsection (1) "and, as soon as practicable after 1 July and not

later than 31 October in each year, is to prepare financial statements exhibiting a true and correct record of its financial position and transactions in respect of the preceding financial year";

- (b) by omitting subsection (2) and substituting the following subsection:
 - (2) The Trust is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.

Nursing Act 1995

- **1.** Section 17 is repealed.
- **2.** Section 18 is repealed and the following section is substituted:

18. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.

- **3.** Section 19(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 18" and substituting "section 18(2)".

Optometrists Registration Act 1994

- 1. Section 16 is repealed.
- **2.** Section 17 is repealed and the following section is substituted:

17. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **3.** Section 18(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 17" and substituting "section 17(2)".

Pharmacists Registration Act 2001

- 1. Section 18 is repealed.
- **2.** Section 19 is repealed and the following section is substituted:

19. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **3.** Section 20(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 19" and substituting "section 19(2)".

Physiotherapists Registration Act 1999

1. Section 16 is repealed.

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

17. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **3.** Section 18(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 17" and substituting "section 17(2)".

Podiatrists Registration Act 1995

- 1. Section 16 is repealed.
- **2.** Section 17 is repealed and the following section is substituted:

17. Accounts

(1) The Board must keep proper accounts and records of its financial affairs.

- (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **3.** Section 18(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 17" and substituting "section 17(2)".

Private Forests Act 1994

- 1. Section 32A(b) is amended as follows:
 - (a) by omitting from subparagraph (iii) "Minister" and substituting "Treasurer";
 - (b) by omitting from subparagraph (iv) "Minister" and substituting "Treasurer".
- **2.** Section 32B is amended as follows:
 - (a) by omitting subsections (1) and (2) and substituting the following subsections:
 - (1) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in

- accordance with the *Audit Act* 2008.
- (2) Financial statements in respect of a financial year are to include any financial information required to be included by a direction given under subsection (4).
- (b) by omitting from subsection (4) "Minister" and substituting "Treasurer".
- **3.** Section 32D is repealed.
- **4.** Section 32E(2)(c) is amended by omitting "section 32D" and substituting "section 19 of the *Audit Act 2008*".

Psychologists Registration Act 2000

- **1.** Section 17 is repealed.
- **2.** Section 18 is repealed and the following section is substituted:

18. Accounts

- (1) The Board must keep proper accounts and records of its financial affairs.
- (2) The Board is to prepare and forward to the Auditor-General a copy of its

financial statements for each financial year in accordance with the *Audit Act* 2008.

- **3.** Section 19(2) is amended as follows:
 - (a) by omitting "statement of accounts" and substituting "financial statements";
 - (b) by omitting "section 18" and substituting "section 18(2)".

Racing Regulation Act 2004

- 1. Section 46 is amended as follows:
 - (a) by omitting from subsection (4) "60" and substituting "45";
 - (b) by omitting from subsection (4)(c) "Director" and substituting "Audit Act 2008";
 - (c) by inserting in subsection (5) ", in concurrence with the Auditor-General," after "may".

Retirement Benefits Act 1993

1. Section 27 is repealed.

Retirement Benefits Regulations 2005

1. Regulation 26(3) is amended by inserting ", and within 45 days," after "year".

Royal Tasmanian Botanical Gardens Act 2002

- 1. Section 16 is amended by omitting subsections (2) and (3) and substituting the following subsection:
 - (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **2.** Section 17(2)(b) is amended by omitting "section 16" and substituting "section 16(2)".

Sullivans Cove Waterfront Authority Act 2004

1. Section 42(3) is amended by omitting paragraph (c).

TAFE Tasmania Act 1997

1. Section 25 is amended by omitting subsections (1) and (2) and substituting the following subsection:

- (1) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **2.** Section 27 is repealed.
- 3. Section 28(2)(b) is amended by omitting "section 27" and substituting "section 19 of the *Audit Act 2008*".

Tasmanian Arts Advisory Board Act 1975

1. Section 9 is repealed.

Tasmanian Beef Industry (Research and Development) Trust Act 1990

- 1. Section 11 is amended as follows:
 - (a) by omitting from subsection (1) "and shall, as soon as practicable after 1st July and before 31st October in each year, prepare a statement of accounts in a form approved by the Auditor-General, exhibiting a true and correct view of the financial position and the transactions of the Trust with respect to the preceding financial year";

- (b) by inserting the following subsection after subsection (1):
 - (1A) The Trust is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **2.** Section 12 is repealed.

Tasmanian Development Act 1983

- 1. Section 29B is amended by omitting subsections (1) and (2) and substituting the following subsections:
 - (1) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
 - (2) Financial statements in respect of a financial year are to include any other financial information required to be included by a direction given under subsection (4).
- **2.** Section 29D is repealed.

3. Section 29E(2)(c) is amended by omitting "section 29D" and substituting "section 19 of the *Audit Act 2008*".

Teachers Registration Act 2000

- 1. Section 34 is amended by omitting subsections (2) and (3) and substituting the following subsection:
 - (2) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.

Theatre Royal Management Act 1986

- 1. Section 10 is amended as follows:
 - (a) by omitting from subsection (1) "and shall, as soon as practicable after 1st January and not later than 31st March in each year, prepare financial statements exhibiting a true and correct record of its financial position and activities with respect to the preceding calendar year";
 - (b) by omitting subsections (2), (3) and (4) and substituting the following subsection:
 - (2) The Board is to prepare and forward to the Auditor-General a

copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.

2. Section 11(2)(a) is amended by omitting "section 10(1)" and substituting "section 10(2)".

TOTE Tasmania Act 2000

1. Section 18 is repealed.

Tourism Tasmania Act 1996

- 1. Section 38 is amended by omitting subsections (1) and (2) and substituting the following subsections:
 - (1) The Board is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
 - (2) Financial statements in respect of a financial year are to include any other financial information required to be included by a direction given under subsection (4).
- **2.** Section 40 is repealed.

TT-Line Arrangements Act 1993

1. Section 13 is repealed.

Water Management Act 1999

1. Section 221 is repealed.

Wellington Park Act 1993

- 1. Section 21 is amended by omitting subsection (2) and substituting the following subsection:
 - (2) The Trust is to prepare and forward to the Auditor-General a copy of its financial statements for each financial year in accordance with the *Audit Act* 2008.
- **2.** Section 22 is repealed.