

# Government Sector Finance Legislation (Repeal and Amendment) Act 2018 No 70

[2018-70]



New South Wales

## Status Information

### Currency of version

Historical version for 25 June 2019 to 1 July 2019 (accessed 21 January 2025 at 9:55)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

### Provisions in force

Some, but not all, of the provisions displayed in this version of the legislation have commenced.

### Notes—

- **Proposed Repeal**

This Act is to be repealed by sec 4 (1) of this Act on the day following the day on which all of the provisions of this Act have commenced.

- **Note**

Amending Acts and amending provisions are subject to automatic repeal pursuant to sec 30C of the [Interpretation Act 1987 No 15](#) once the amendments have taken effect.

### Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

File last modified 25 June 2019

# Government Sector Finance Legislation (Repeal and Amendment) Act 2018 No 70



New South Wales

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# Government Sector Finance Legislation (Repeal and Amendment) Act 2018 No 70



New South Wales

An Act to repeal, rename and amend certain legislation consequent on the enactment of the [Government Sector Finance Act 2018](#).

## 1 Name of Act

This Act is the [Government Sector Finance Legislation \(Repeal and Amendment\) Act 2018](#).

## 2 Commencement

- (1) This Act commences on a day or days to be appointed by proclamation.
- (2) Without limiting subsection (1), an amendment made by Schedule 2 that omits a portion of the [Public Finance and Audit Act 1983](#) may be commenced on different days so as to enable different provisions of that portion to be omitted separately.

## 3 Approval of amendments by Parliamentary Remuneration Tribunal not required

Section 4 of the [Parliamentary Contributory Superannuation Act 1971](#) does not apply to or in respect of this Act.

## 4 Repeal of Act

- (1) This Act is repealed on the day following the day on which all the provisions of this Act have commenced.
- (2) The repeal of this Act does not, because of the operation of section 30 of the [Interpretation Act 1987](#), affect any amendment or repeal made by this Act.

## Schedule 1 Repeals

Each of the following is repealed:

- (a) the [Annual Reports \(Departments\) Act 1985 No 156](#),
- (b) the [Annual Reports \(Statutory Bodies\) Act 1984 No 87](#),
- (c) (Repealed)

(d) the regulations under each of those Acts.

## **Schedule 2 Amendment of [Public Finance and Audit Act 1983 No 152](#)**

### **[1] Long title**

Omit “administration and audit of public finances”.

Insert instead “audit of government sector finances and the establishment and functions of the Public Accounts Committee;”.

### **[2] Section 1 Name of Act**

Omit “[Public Finance and Audit Act 1983](#)”.

Insert instead “[Government Sector Audit Act 1983](#)”.

### **[3] Section 3**

Insert after section 2:

#### **3 Principal objects of Act**

The principal objects of this Act are:

- (a) to recognise that the Auditor-General is an independent and accountable statutory officer responsible for providing independent audit and audit-related services, and
- (b) to establish the Audit Office of New South Wales to assist the Auditor-General in the exercise of the Auditor-General’s functions.

### **[4] Section 4**

Omit the section. Insert instead:

#### **4 Definitions**

(1) In this Act:

***accountable authority***, in relation to an auditable entity, means:

- (a) for a GSF agency—the accountable authority for the GSF agency within the meaning of the [Government Sector Finance Act 2018](#), or
- (b) for a university or any of its controlled entities—the accountable authority for the university or its controlled entities within the meaning of the [Government Sector Finance Act 2018](#), or

(c) for any other entity—the person who is the chief executive officer (however described) of the entity or otherwise responsible for the entity’s day to day management or any other person prescribed by the regulations.

**annual GSF financial statements** for a reporting GSF agency has the same meaning as in the [Government Sector Finance Act 2018](#).

**Audit Office** means the Audit Office of New South Wales established by this Act.

**auditable entity** means each of the following:

- (a) a GSF agency (whether or not a reporting GSF agency),
- (b) a university or any of its controlled entities (within the meaning of the [Government Sector Finance Act 2018](#)),
- (c) any other entity:
  - (i) the financial reports or statements of which are subject to audit by the Auditor-General under this Act, the [Government Sector Finance Act 2018](#) or any other Act, or
  - (ii) that is prescribed by the regulations to be an auditable entity.

**auditor** means a person appointed to be an auditor pursuant to section 35.

**Australian Auditing Standards** means the standards issued by the Auditing and Assurance Standards Board, as in force from time to time.

**banking account** and **banking service** have the same meanings as in the [Government Sector Finance Act 2018](#).

**Consolidated State Financial Statements** has the same meaning as in the [Government Sector Finance Act 2018](#).

**controlled entity** has the same meaning as in the [Government Sector Finance Act 2018](#).

**entity** has the same meaning as in the [Government Sector Finance Act 2018](#).

**function** includes a power, authority or duty, and **exercise** a function includes perform a duty.

**General Government Sector Financial Statements** means the statements referred to in section 7.17 (1) (b) of the [Government Sector Finance Act 2018](#).

**GSF agency** has the same meaning as in the [Government Sector Finance Act 2018](#).

**government money** has the same meaning as in the *Government Sector Finance Act 2018*, and includes anything that was public money within the meaning of this Act immediately before the definition of **public money** was omitted by the substitution of this section by the *Government Sector Finance Legislation (Repeal and Amendment) Act 2018*.

**government officer** has the same meaning as in the *Government Sector Finance Act 2018*.

**government property** has the same meaning as in the *Government Sector Finance Act 2018*.

**government resources** has the same meaning as in the *Government Sector Finance Act 2018*.

**money** includes:

- (a) any instrument ordering or authorising the payment of money if it is an instrument of a kind that may be lodged with an authorised deposit-taking institution for the purpose of enabling it to collect money so payable and credit that money to a banking account with it, and
- (b) a bill of exchange, postal order, money order and promissory note.

**prescribed requirements**, in relation to a GSF agency, means:

- (a) requirements prescribed by or under this Act, the *Government Sector Finance Act 2018* or any other law applying to the agency, and
- (b) any Treasurer's directions applying to the agency.

**related money** has the same meaning as in the *Government Sector Finance Act 2018*.

**reporting GSF agency** has the same meaning as in the *Government Sector Finance Act 2018*.

**responsible Minister**, in relation to auditable entity, means:

- (a) for a GSF agency—the responsible Minister for the GSF agency within the meaning of the *Government Sector Finance Act 2018*, or
- (b) for a university or any of its controlled entities (within the meaning of the *Government Sector Finance Act 2018*)—the Minister administering the Act under which the university is established, or
- (c) for any other entity—the Minister having the administration of the Act by or under which the entity is appointed, constituted or regulated or any other Minister that is prescribed by the regulations.

**Special Deposits Account** has the same meaning as in the *Government Sector Finance Act 2018*.

**Treasurer's directions** has the same meaning as in the *Government Sector Finance Act 2018*.

**Note—**

The *Interpretation Act 1987* contains definitions and other provisions that affect the interpretation and application of this Act.

(2) Notes included in this Act do not form part of this Act.

**[5] Part 2 Public finance administration**

Omit the Part.

**[6] Section 27B The Auditor-General**

Omit section 27B (3) (a). Insert instead:

(a) to audit the Consolidated State Financial Statements, the General Government Sector Financial Statements and any other financial reports that the Auditor-General is required or authorised to audit by law,

**[7] Section 27B (3) (c1)**

Insert after section 27B (3) (c):

(c1) to provide any other auditing, audit-related or reporting services that the Auditor-General is required or authorised to provide by law,

**[8] Sections 33H-37**

Omit sections 35-37. Insert instead:

**33H Definitions**

In this Division:

**auditable entity** does not include a local council.

**authorised person** means:

- (a) the Auditor-General, or
- (b) an auditor, or
- (c) any other person authorised by the Auditor-General.

### **34 Reports on audits and audit-related functions for purposes of Government Sector Finance Act 2018**

- (1) This section applies to any of the following statements and reports given to the Auditor-General under the *Government Sector Finance Act 2018* for auditing or audit-related services:
  - (a) any annual GSF financial statements for a reporting GSF agency under section 7.6 of that Act,
  - (b) any final annual GSF financial statements for a former reporting GSF agency under section 7.7 of that Act,
  - (c) an SDA account financial report for an account in the Special Deposits Account under section 7.8 of that Act,
  - (d) a special purpose financial report for a GSF agency under section 7.9 of that Act,
  - (e) Consolidated State Financial Statements under section 7.17 of that Act.
- (2) The Auditor-General (or, if authorised by the Auditor-General, the Deputy Auditor-General or an auditor) must prepare within the relevant auditing period after the statements or reports are given to the Auditor-General:
  - (a) for statements or reports provided for auditing—an audit report, or
  - (b) for statements or reports provided for audit-related services—a report on the results from performing those services.
- (3) The **relevant auditing period** is:
  - (a) in the case of Consolidated State Financial Statements—as soon as practicable after the Auditor-General is given the statements, or
  - (b) in any other case—the period specified by the *Government Sector Finance Act 2018* or the Treasurer’s directions for the statement or report concerned.
- (4) An audit report must state:
  - (a) for annual GSF financial statements or final annual GSF financial statements—whether in the Auditor-General’s opinion they comply with section 7.6 (3) of the *Government Sector Finance Act 2018*, or
  - (b) for Consolidated State Financial Statements—whether in the Auditor-General’s opinion they comply with section 7.17 (3) of the *Government Sector Finance Act 2018*.
- (5) An audit report may include such information as is required or permitted by the



Australian Auditing Standards.

- (6) The Auditor-General (or, if authorised by the Auditor-General, the Deputy Auditor-General or an auditor) must report to the accountable authority for the GSF agency concerned, the responsible Minister for the agency and the Treasurer as to the result of any audit or audit-related service for the purposes of this section and as to any irregularities or other matters that, in the judgment of the Auditor-General or authorised person, call for special notice.

### **35 Inspection, examination and audit of accounts and records of auditable entities**

- (1) The Auditor-General may appoint, in writing, a person (whether or not a government officer) or a firm to be an auditor for the purposes of this Act.
- (2) The Auditor-General may inspect, examine and audit (or cause an auditor to inspect, examine and audit) the accounts and records of an auditable entity for the purpose of:
- (a) determining whether they properly record and explain the entity's transactions, cash flows, financial position and financial performance, or
  - (b) auditing or providing audit-related services in connection with the entity's financial statements or financial reports.
- (3) The Auditor-General may exercise functions under subsection (2) whenever the Auditor-General thinks fit, but must do so if required by the Treasurer.
- (4) An auditor who has conducted an inspection, examination and audit under this section must, as soon as practicable after doing so, prepare and sign a report and forward it to the Auditor-General.
- (5) The Auditor-General (or, if authorised by the Auditor-General, the Deputy Auditor-General or an auditor) must, as soon as practicable after an inspection, examination and audit is conducted under this section, forward a report of the results of it:
- (a) for a report on a GSF agency or on a university or its controlled entity:
    - (i) to the accountable authority for the agency, and
    - (ii) to the Treasurer, and
    - (iii) to the responsible Minister for the agency, or
  - (b) for a report on any other auditable entity—to the accountable authority for the agency and the Treasurer.
- (6) The Auditor-General may require an auditable entity to pay to the Auditor-

General (and the auditable entity must pay) such amounts, at such times, as the Treasurer decides towards defraying the costs and expenses of any inspection, examination or audit and report under this section.

### **36 Access to documents and information**

- (1) An authorised person is entitled at all reasonable times to full and free access to the books, records or other documents of or relating to any entity, fund or account or government resources or related money for the purposes of:
  - (a) any inspection, examination, audit or audit-related services that the Auditor-General is authorised or required to perform by or under this Act or any other law, or
  - (b) exercising any other function conferred or imposed on the Auditor-General by or under this Act or any other law.
- (2) An authorised person is also entitled to make copies of, or take extracts from, any books, records or other documents to which the authorised person is entitled to access under subsection (1).
- (3) An authorised person may require a relevant person in relation to the entity, fund or account or government resources or related money concerned to provide to the authorised person, within 14 days, such information in the relevant person's possession, or to which the relevant person has access, as the authorised person considers necessary for any of the purposes referred to in subsection (1) (a) or (b).
- (4) The Auditor-General may, by notice in writing signed by the Auditor-General, require a person named in the notice:
  - (a) to appear personally before the Auditor-General at a time and place specified in the notice, and
  - (b) to produce to the Auditor-General such books, records or other documents in the person's possession or under the person's control as appear to the Auditor-General to be necessary for the purposes of an audit that the Auditor-General is authorised or required to perform by or under this Act or any other law.
- (5) A person must comply with a requirement made of the person under subsection (3) or (4).

Maximum penalty: 20 penalty units.
- (6) An authorised person is entitled to exercise functions under this section despite:
  - (a) any rule of law which, in proceedings in a court of law, might justify an

- objection to access to books, records, documents or information on grounds of public interest, or
- (b) any privilege of an entity that the entity might claim in a court of law, other than a claim based on legal professional privilege, or
  - (c) any duty of secrecy or other restriction on disclosure applying to an auditable entity or an officer or employee of an auditable entity (including a government officer).
- (7) A person who complies with a requirement made of the person under subsection (3) or (4) does not incur civil or criminal liability under any other law because of that compliance.
- (8) Nothing in this section entitles an authorised person to have access to information that is Cabinet information under the [Government Information \(Public Access\) Act 2009](#).
- (9) In this section:
- relevant person**, in relation to an entity, fund or account or government resources or related money, means an officer, employee or other person exercising functions in relation to that entity, fund, account, resources or money.

### **37 Access to banking information about auditable entities**

- (1) An authorised person may require the provider of a banking service (including a banking account) to an auditable entity to do any of the following:
- (a) provide the authorised person with banking information, in accordance with the requirement, about the entity,
  - (b) without limiting paragraph (a), produce to the authorised person any book, account, record or document relating to the entity and under the custody or control of the provider.
- (2) A provider of a banking service must comply with a requirement made of the provider under subsection (1).

Maximum penalty: 20 penalty units.

- (3) In this section:

**banking information** about an auditable entity means:

- (a) any information about banking services the entity receives (including information about the entity's banking accounts), and
- (b) any statements or reports about banking services the entity receives.

**provider** of a banking service means the authorised deposit-taking institution or other entity that provides the service to the auditable entity concerned (whether under a State financial service agreement within the meaning of the *Government Sector Finance Act 2018* or otherwise).

**[9] Section 38 Secrecy**

Omit section 38 (2) (b). Insert instead:

(b) proceedings for an offence relating to government resources or related money or for the recovery of such resources or money, or

**[10] Section 38 (2) (c)**

Omit “an officer of an authority”.

Insert instead “a government officer or accountable authority for a GSF agency”.

**[11] Section 38 (2) (e)**

Omit the paragraph. Insert instead:

(e) a report or communication that the Treasurer authorises the Auditor-General to make to a person for the purposes of a due diligence or similar process relating to the sale, lease or disposal of any government undertaking (or following such a sale, lease or disposal).

**[12] Section 38A Definitions**

Omit the definitions of **authority** and **responsible Minister**.

Insert in alphabetical order:

**auditable entity** does not include a local council.

**[13] Sections 38B (1) and 38C (1), (2), (2A), (3) and (6)**

Omit “an authority” and “the authority” wherever occurring.

Insert instead “an auditable entity” and “the auditable entity”, respectively.

**[14] Sections 38B (3) and 38C (6)**

Omit “one authority” wherever occurring. Insert instead “one auditable entity”.

**[15] Section 38C Report of performance audit**

Omit “Head of” wherever occurring. Insert instead “accountable authority for”.

**[16] Section 38C (6)**

Omit “appropriate authority”. Insert instead “appropriate auditable entity”.

**[17] Part 3, Division 3 General audit of statutory bodies**

Omit the Division.

**[18] Part 3, Division 4**

Omit the Division. Insert instead:

## **Division 4 Particular audits of prescribed entities**

### **44 Application and interpretation**

(1) In this Division:

**authorised person** means:

- (a) the Auditor-General, or
- (b) the Deputy Auditor-General, or an auditor, authorised by the Auditor-General.

**prescribed entity** means:

- (a) an entity (or entity of a kind) prescribed by the regulations as an entity to which this Division applies, or
- (b) an entity having the control or management of a fund or account (or fund or account of a kind) prescribed by the regulations as a fund or account to which this Division applies.

**prescribed requester**, in relation to a prescribed entity, means a person prescribed by the regulations as a person who can make a request under section 45 in relation to the entity.

**responsible Minister**, in relation to a prescribed entity, means the Minister who administers the Act under which the entity is appointed, constituted or regulated.

(2) Nothing in this Division limits the operation of Division 2.

### **45 Particular audit**

(1) In accordance with a request of the Treasurer or a responsible Minister or prescribed requester in relation to a prescribed entity, the Auditor-General is to inspect and audit:

- (a) for an entity (or entity of a kind) prescribed by the regulations as an entity to which this Division applies—the financial report of the entity and the books and records of financial transactions of or relating to:
    - (i) the entity, and
    - (ii) assets of or in the custody of the entity, or
  - (b) for an entity having the control or management of a fund or account (or fund or account of a kind) prescribed by the regulations as a fund or account to which this Division applies—the financial report of the entity and the books and records of financial transactions of or relating to the fund or account under the control or management of the entity.
- (2) An authorised person must report to the prescribed entity, the Treasurer and the responsible Minister and any prescribed requester in relation to the entity as to the result of the inspection and audit and as to any irregularities or other matters that, in the judgment of the authorised person, call for special notice.
  - (3) The Auditor-General is to include a reference to any audit conducted under this section in the report referred to in section 52 (1).
  - (4) The prescribed entity must pay to the Auditor-General such amounts, at such times, as the Treasurer decides towards defraying the costs and expenses of any such inspection and audit.

**[19] Part 3, Division 4A General audit of Departments**

Omit the Division.

**[20] Section 46**

Omit the section. Insert instead:

**46 Definitions**

In this Division:

**annual reporting period** for the Audit Office means its annual reporting period for the purposes of the *Government Sector Finance Act 2018*.

**auditor** means the auditor appointed for the time being by the Governor under section 47 (1).

**[21] Section 47 Appointment and functions of auditor**

Omit “a financial year”, “the financial year” and “public money”.

Insert instead “an annual reporting period for the Audit Office”, “the annual reporting

period” and “government money”, respectively.

**[22] Section 48 Auditing of financial report and records**

Omit “financial year” from section 48 (1).

Insert instead “annual reporting period for the Audit Office”.

**[23] Sections 49, 51 and 52**

Omit “consolidated financial statements” and “general government sector financial statements” wherever occurring.

Insert instead “Consolidated State Financial Statements” and “General Government Sector Financial Statements”, respectively.

**[24] Sections 49 (1) (a) and 52 (1)**

Omit “transmitted to the Auditor-General by the Treasurer in accordance with section 6 (4)” wherever occurring.

Insert instead “given to the Auditor-General by the Treasurer in accordance with section 7.17 of the *Government Sector Finance Act 2018*”.

**[25] Section 52 (2)**

Omit the subsection.

**[26] Section 52 (3)**

Omit “public money”. Insert instead “government money”.

**[27] Section 52 (3)**

Omit “statutory bodies to which Division 3 or 4 applies”.

Insert instead “auditable entities”.

**[28] Section 52 (4)**

Omit “Head of each authority” and “Head of an authority”.

Insert instead “accountable authority for each auditable entity” and “accountable authority for an auditable entity”, respectively.

**[29] Section 52A Auditor-General’s report to be presented to Parliament**

Omit “, accompanied by copies of such opinions, if any, as are directed to be annexed or appended to the Auditor-General’s report under section 52 (2)” from section 52A (1).

**[30] Section 52A (2)**

Omit “and any copies of such opinions”.

**[31] Section 52C Definition**

Omit the definitions of **authority** and **responsible Minister**.

**[32] Section 52D Complaints about waste of government money**

Omit “public money by an authority or an officer of an authority” from section 52D (1).

Insert instead “government money by an auditable entity or an officer or employee of an auditable entity (including a government officer)”.

**[33] Section 52D (4)**

Insert after section 52D (3):

- (4) To avoid doubt, for the purposes of this section waste of government money in relation to an auditable entity that is not a GSF agency includes waste of money of that entity even if it is not government money.

**[34] Section 52E Reports by Auditor-General**

Omit “head of the authority” wherever occurring in section 52E (1).

Insert instead “accountable authority for the auditable entity”.

**[35] Section 53 Definitions**

Omit paragraph (b) of the definition of **authority of the State**. Insert instead:

- (b) any entity appointed, constituted or regulated by or under an Act the financial report of which is, pursuant to this Act, the *Government Sector Finance Act 2018* or any other law, required or authorised to be audited by the Auditor-General or an auditor appointed under section 47 (1) or to be laid before the Legislative Assembly.

**[36] Section 57 Functions of Committee**

Omit “consolidated financial statements and general government sector financial statements” wherever occurring in section 57 (1) (a) and (c).

Insert instead “Consolidated State Financial Statements and General Government Sector Financial Statements”.

**[37] Part 4A Payment of tax-equivalents**

Omit the Part.



**[38] Section 59 Form of books, records etc**

Omit “An authority” and “the authority” from section 59 (3).

Insert instead “The accountable authority for an auditable entity” and “the auditable entity”, respectively.

**[39] Section 59 (4)**

Omit the subsection.

**[40] (Repealed)**

**[41] Section 59B Payment of certain amounts by statutory authority to Consolidated Fund**

Omit the section.

**[42] Section 60 Recovery of money and value of property**

Omit the section.

**[43] Section 61 Misappropriation of money or property**

Omit the section.

**[44] Section 62 Offences—generally**

Omit the section.

**[45] Section 63**

Omit the section. Insert instead:

**63 Nature of proceedings for offences**

Proceedings for an offence under this Act may be dealt with summarily before the Local Court.

**[46] Section 63A Reference of matters to Public Accounts Committee**

Omit the section.

**[47] Section 63B Notification of controlled entities**

Omit the section.

**[48] Section 63F Status of Workers Compensation Insurance Fund**

Omit the section.

**[49] Section 64 Regulations**

Omit section 64 (1A). Insert instead:

(1A) Without limiting subsection (1), a regulation may shorten the time for compliance with a provision of section 49 (2), 51 (1) or 52A (1), despite the provision.

**[50] Section 64 (2)**

Omit the subsection.

**[51] Schedule 2 Statutory bodies**

Omit the Schedule.

**[52] Schedule 3 Departments**

Omit the Schedule.

**[53] Schedule 4 Savings, transitional and other provisions**

Insert at the end of the Schedule, with appropriate Part and clause numbering:

## **Part Provisions consequent on enactment of [Government Sector Finance Legislation \(Repeal and Amendment\) Act 2018](#)**

### **Definition**

In this Part:

***amending Act*** means the [Government Sector Finance Legislation \(Repeal and Amendment\) Act 2018](#).

### **Completion of pending audits or audit-related services**

- (1) The Auditor-General may, despite the commencement of the amending Act, complete any audit or audit-related service that the Auditor-General was requested or required to undertake before that commencement.
- (2) Subject to the regulations, the provisions of this Act and the regulations, as in force immediately before the commencement of the amending Act, continue to apply in relation to any such audit or audit-related service.

### **Schedule 3 (Repealed)**

## **Schedule 4 Other amendments to legislation**

### **4.1 Aboriginal Housing Act 1998 No 47**

#### **Section 39 Financial year**

Omit section 39 (2). Insert instead:

- (2) However, the financial year of the Aboriginal Housing Office is to be the annual reporting period (if any) for the Office if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

### **4.2 Aboriginal Land Rights Act 1983 No 42**

#### **[1] Section 110**

Omit the section. Insert instead:

#### **110 Report on actions to increase membership of Local Aboriginal Land Councils**

The New South Wales Aboriginal Land Council is to include in its annual reporting information under the *Government Sector Finance Act 2018* a report of the actions it has taken to increase the membership of Local Aboriginal Land Councils.

#### **[2] Section 161 Annual reporting information**

Omit section 161 (3). Insert instead:

- (3) The annual reporting information for the New South Wales Aboriginal Land Council under the *Government Sector Finance Act 2018* is to include the following particulars for the annual reporting period to which the information relates:
- (a) the total remuneration (including travelling expenses) paid to each councillor by the New South Wales Aboriginal Land Council,
  - (b) the total funds granted to each Local Aboriginal Land Council by the New South Wales Aboriginal Land Council.

### **4.3 Aboriginal Land Rights Regulation 2014**

#### **Schedule 2 Model rules for the New South Wales Aboriginal Land Council**

Omit "*Public Finance and Audit Act 1983*" from clause 8 (5).

Insert instead “*Government Sector Finance Act 2018*”.

#### **4.4 Agricultural Industry Services Act 1998 No 45**

##### **[1] Section 15 Strategic plans and reports**

Omit “annual report under the *Annual Reports (Statutory Bodies) Act 1984*” and “the report” from section 15 (5).

Insert instead “annual reporting information under the *Government Sector Finance Act 2018*” and “the information”, respectively.

##### **[2] Section 32 Financial year**

Omit section 32 (2). Insert instead:

- (2) However, the financial year of a committee is to be the annual reporting period (if any) for the committee if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

##### **[3] Section 47 Annual reports by Secretary**

Omit “report prepared for the Department under the *Annual Reports (Departments) Act 1985*” from section 47 (3).

Insert instead “annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*”.

#### **4.5 Agricultural Livestock (Disease Control Funding) Act 1998 No 139**

##### **[1] Section 29 Audit of industry funds**

Omit “section 45 of the *Public Finance and Audit Act 1983*” from section 29 (2).

Insert instead “section 45 of the *Government Sector Audit Act 1983*”.

##### **[2] Section 30 Annual reports by Secretary**

Omit “*Public Finance and Audit Act 1983*” from section 30 (1).

Insert instead “*Government Sector Audit Act 1983*”.

##### **[3] Section 30 (3)**

Omit the subsection. Insert instead:

- (3) A report under this section need not be separately prepared but may form part of

the annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*.

## **4.6 Appropriation Act 2017 No 30**

### **[1] Section 26 Appropriation for Commonwealth transfer payments**

Omit “section 26 of the *Public Finance and Audit Act 1983*” from section 26 (3).

Insert instead “section 4.11 of the *Government Sector Finance Act 2018*”.

### **[2] Section 27 Variation of authorised payments from Consolidated Fund**

Omit “Division 4 of Part 2 of the *Public Finance and Audit Act 1983*” from section 27 (1).

Insert instead “Division 4.2 of the *Government Sector Finance Act 2018*”.

### **[3] Section 29 Delayed restructures**

Omit “Section 24 of the *Public Finance and Audit Act 1983*” from section 29 (2).

Insert instead “Section 4.9 of the *Government Sector Finance Act 2018*”.

## **4.7 Appropriation (Parliament) Act 2017 No 31**

### **[1] Section 3 Interpretation**

Omit “*Public Finance and Audit Act 1983*” from section 3 (2).

Insert instead “*Government Sector Finance Act 2018*”.

### **[2] Section 5 Payments authorised on lapse of appropriation**

Omit “section 25 of the *Public Finance and Audit Act 1983*” from section 5 (2).

Insert instead “section 4.10 of the *Government Sector Finance Act 2018*”.

## **4.8 Architects Act 2003 No 89**

### **Section 76 Financial year for Board**

Omit section 76 (2). Insert instead:

- (2) However, the financial year of the Board is to be the annual reporting period (if any) for the Board if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

## **4.9 Barangaroo Delivery Authority Act 2009 No 2**

### **[1] Section 37 Financial year**

Omit section 37 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

### **[2] Section 40**

Omit the section. Insert instead:

#### **40 Annual reporting information to include certain matters**

The annual reporting information prepared for the Authority under the *Government Sector Finance Act 2018* is to include a report as to the outcomes achieved by the Authority during the annual reporting period concerned.

## **4.10 Biodiversity Conservation Act 2016 No 63**

### **Section 10.12**

Omit the section. Insert instead:

#### **10.12 Annual reporting information for Trust**

The regulations may prescribe additional matters relating to the exercise of its functions that the Trust is required to include in the annual reporting information prepared for the Trust under the *Government Sector Finance Act 2018*.

## **4.11 Biodiversity Conservation Regulation 2017**

### **[1] Clause 10.2**

Omit the clause. Insert instead:

#### **10.2 Additional matters to be included in annual reporting information for Trust (section 10.12)**

- (1) The annual reporting information prepared for the Trust under the *Government Sector Finance Act 2018* is to include the following additional matters:
- (a) the progress in the annual reporting period on the achievement of the goals

of the Trust set out in its approved business plan,

(b) the actions undertaken by the Trust during the annual reporting period to implement the plans in its approved business plan.

(2) While the Trust continues to be the Fund Manager of the Biodiversity Stewardship Payments Fund, the annual reporting information for the Trust extends to its activities as the Fund Manager.

**[2] Clause 10.3**

Omit the clause. Insert instead:

**10.3 Combination of Trust annual reporting information with annual reporting information as Fund Manager of the Biodiversity Stewardship Payments Fund (section 6.37)**

(1) The annual reporting information prepared for the Trust under the *Government Sector Finance Act 2018* may be combined with the annual report of the Trust under section 6.37 of the Act while it continues to be the Fund Manager of the Biodiversity Stewardship Payments Fund.

(2) The combined report is to contain separate financial statements for the Biodiversity Stewardship Payments Fund and for other money or funds of or under the control or management of the Trust.

**4.12 Casino Control Act 1992 No 15**

**Section 154**

Omit the section. Insert instead:

**154 Matters to be included in Authority's annual reporting information**

The Authority is to include the following information in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*:

- (a) details of any casino licence granted during the annual reporting period to which the information relates (including details of the conditions subject to which the licence was granted),
- (b) the number of licences granted under Part 4 (Licensing of casino employees) during that reporting period,
- (c) details of any changes to the conditions of a licence under this Act made by the Authority during that reporting period,

- (d) details of any disciplinary action taken by the Authority against a casino operator during that reporting period,
- (e) a summary of any disciplinary action taken by the Authority during that reporting period against persons licensed under Part 4,
- (f) details of any directions given by the Minister under section 5 (Directions by the Minister to protect integrity of casino gaming),
- (g) a summary of the outcome of any investigation or inquiry carried out by the Authority under this Act during that reporting period.

### 4.13 Central Coast Water Corporation Act 2006 No 105

#### Section 58

Omit the section. Insert instead:

#### **58 Application of government sector finance and audit legislation**

The *Government Sector Finance Act 2018* and *Government Sector Audit Act 1983* do not apply in relation to the Corporation or any of its subsidiaries.

### 4.14 Charitable Fundraising Regulation 2015

#### **Clause 8 Universities and controlled entities exempt from obligation to hold authority to conduct fundraising appeals**

Omit the definition of **controlled entity** from clause 8 (2). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of a university (or the council, board or senate of any such university).

### 4.15 Charles Sturt University Act 1989 No 76

#### **[1] Section 19 Functions of Council**

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

#### **[2] Section 19A Controlled entities**

Omit the definition of **controlled entity** from section 19A (6). Insert instead:



**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

**[3] Section 20A Operation of certain Acts**

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

## **4.16 Children and Young Persons (Care and Protection) Act 1998 No 157**

### **Section 190 Provisions relating to reports to Parliament**

Omit section 190 (6). Insert instead:

- (6) The *Government Sector Finance Act 2018*, is, in its application to annual reporting information prepared for the Children’s Guardian, modified to the extent necessary for the purposes of this Part.

## **4.17 Children (Education and Care Services National Law Application) Act 2010 No 104**

### **[1] Section 5 Exclusion of legislation of this jurisdiction**

Omit section 5 (2) (a). Insert instead:

- (a) the *Government Sector Finance Act 2018*,

### **[2] Section 5 (2) (c)**

Omit the paragraph. Insert instead:

- (c) the *Government Sector Audit Act 1983*,

## **4.18 Co-operatives (Adoption of National Law) Act 2012 No 29**

### **Section 10 Deregistration (Co-operatives National Law s 453—sections 601AD, 601AE and 601AF of Corporations Act as applied)**

Omit “*Public Finance and Audit Act 1983*” from section 10 (2).

Insert instead “*Government Sector Finance Act 2018*”.

## 4.19 Crimes (Administration of Sentences) Act 1999 No 93

### [1] Section 92 ICO Management Committee

Omit section 92 (5). Insert instead:

- (5) The ICO Management Committee is to provide the Commissioner with an annual report in writing of its activities and that report is to form part of the next annual reporting information prepared for the Department of Justice under the *Government Sector Finance Act 2018*.

### [2] Section 242 Monitoring

Omit section 242 (6). Insert instead:

- (6) The report is to form part of the next annual reporting information prepared for the Department of Justice under the *Government Sector Finance Act 2018*.

## 4.20 Crimes (Appeal and Review) Act 2001 No 120

### Section 3 Definitions

Omit paragraph (b) of the definition of **public authority** in section 3 (1). Insert instead:

- (b) an entity within the meaning of the *Government Sector Finance Act 2018* (or an entity belonging to a class) prescribed by the regulations to be a public authority for the purposes of this Act, or

## 4.21 Criminal Appeal Act 1912 No 16

### Section 5D Appeal by Crown against sentence

Omit section 5D (2) (b). Insert instead:

- (b) an entity within the meaning of the *Government Sector Finance Act 2018* (or an entity belonging to a class) prescribed by the regulations to be an authority for the purposes of this section,

## 4.22 Crown Land Management Act 2016 No 58

### Section 3.30 Annual reports

Omit section 3.30 (5). Insert instead:

- (5) Division 7.3 of the *Government Sector Finance Act 2018* does not apply to annual

reports prepared by non-council managers concerning the exercise of their functions as Crown land managers.

## 4.23 Data Sharing (Government Sector) Act 2015 No 60

### Section 17 Reports by Secretary of Department about compliance

Omit section 17 (2). Insert instead:

- (2) The Secretary of the Department can include in the annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* a report of any incidences of failure by government sector agencies to comply with the requirements of this Act or the regulations. A report of any such incident is to include any response provided to the Secretary by the agency concerned about the matter.

## 4.24 Defamation Act 2005 No 77

### [1] Schedule 1 Additional publications to which absolute privilege applies

Omit “*Public Finance and Audit Act 1983*” wherever occurring in clause 25.

Insert instead “*Government Sector Audit Act 1983*”.

### [2] Schedule 2 Additional kinds of public documents

Omit “*Public Finance and Audit Act 1983*” from clause 8 (f).

Insert instead “*Government Sector Audit Act 1983*”.

### [3] Schedule 3 Additional proceedings of public concern

Omit “*Public Finance and Audit Act 1983*” from clause 17 (f).

Insert instead “*Government Sector Audit Act 1983*”.

## 4.25 Disability Inclusion Act 2014 No 41

### Section 13 Report on implementation of plans

Omit paragraph (a) of the definition of **annual report** in section 13 (4). Insert instead:

- (a) of a government department—its annual reporting information under the *Government Sector Finance Act 2018*, and

## 4.26 District Court Act 1973 No 9

### Section 152 Unclaimed money

Omit “section 14 (3) and (4) of the *Public Finance and Audit Act 1983*” and “section 14 (2)” from section 152 (2).

Insert instead “section 4.14 (3) and (4) of the *Government Sector Finance Act 2018*” and “section 4.14 (1)”, respectively.

## 4.27 Education Standards Authority Act 2013 No 89

### Section 10 Charter and annual Statement of Expectations

Omit “the *Annual Reports (Statutory Bodies) Act 1984*” from section 10 (3).

Insert instead “Division 7.3 of the *Government Sector Finance Act 2018*”.

## 4.28 Electricity Generator Assets (Authorised Transactions) Act 2012 No 35

### Section 23 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

## 4.29 Electricity Network Assets (Authorised Transactions) Act 2015 No 5

### [1] Section 46 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

### [2] Schedule 3 Corporate conversion of electricity network SOCs and transaction SOCs

Omit “section 43A (General audit of former statutory bodies) of the *Public Finance and Audit Act 1983*” from clause 3 (4).

Insert instead “section 7.7 (Final annual GSF financial statements for former reporting GSF agencies) of the *Government Sector Finance Act 2018*”.

### [3] Schedule 7 Savings, transitional and other provisions

Omit “section 43A (General audit of former statutory bodies) of the *Public Finance and Audit Act 1983*” from clause 6 (6).

Insert instead “section 7.7 (Final annual GSF financial statements for former reporting GSF

agencies) of the *Government Sector Finance Act 2018*".

**[4] Schedule 7, clause 13**

Omit "Part 3 (Audit) of the *Public Finance and Audit Act 1983* does".

Insert instead "Part 3 (Audit) of the *Government Sector Audit Act 1983* and Division 7.2 (Financial reporting) of the *Government Sector Finance Act 2018* do".

## **4.30 Electricity Retained Interest Corporations Act 2015 No 6**

**[1], [2] (Repealed)**

**[3] Section 10 Accountability and reporting**

Omit the note at the beginning of the section. Insert instead:

**Note—**

A Corporation is subject to Divisions 7.2 (Financial reporting) and 7.3 (Annual reporting information for reporting GSF agencies) of the *Government Sector Finance Act 2018*.

**[4] Section 10 (3)**

Omit "*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*".

Insert instead "*Government Sector Audit Act 1983* or the *Government Sector Finance Act 2018*".

**[5] Section 34 Payments from Fund**

Omit "Part 4A (Payment of tax-equivalents) of the *Public Finance and Audit Act 1983*" from section 34 (b).

Insert instead "section 5.3 (Payment of tax-equivalents to Treasurer) of the *Government Sector Finance Act 2018*".

## **4.31 Electricity Supply Act 1995 No 94**

**Section 32G Operation of Division**

Omit "section 59B of the *Public Finance and Audit Act 1983*" from section 32G (2).

Insert instead "section 5.4 (Payment of financial distributions to Treasurer) of the *Government Sector Finance Act 2018*".

## **4.32 Energy and Utilities Administration Act 1987 No 103**

### **Section 48**

Omit the section. Insert instead:

#### **48 Annual reporting information**

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* may include any annual reporting information required under that Act for the Corporation.

## **4.33 Environmental Trust Act 1998 No 82**

### **Section 15 Provisions relating to grants**

Omit section 15 (5). Insert instead:

- (5) The Trust is to include details of any decision to waive the application of this section in the next annual reporting information prepared for it under the *Government Sector Finance Act 2018*.

## **4.34 Fair Trading Act 1987 No 68**

### **Section 11**

Omit the section. Insert instead:

#### **11 Annual reporting information**

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* for its annual reporting period is to include a report on the operations of the Secretary during that period.

## **4.35 Fiscal Responsibility Act 2012 No 58**

### **Section 11 Acts not affected by this Act**

Omit the following:

*Annual Reports (Departments) Act 1985*

*Annual Reports (Statutory Bodies) Act 1984*

*Public Finance and Audit Act 1983*

Insert in alphabetical order:

*Government Sector Audit Act 1983*

## **4.36 Gaming and Liquor Administration Act 2007 No 91**

### **Section 39**

Omit the section. Insert instead:

#### **39 Annual reporting information**

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* may include any annual reporting information required under that Act for the Authority.

## **4.37 General Government Liability Management Fund Act 2002 No 60**

### **Section 9 Financial provisions relating to Ministerial Corporation**

Omit section 9 (2). Insert instead:

- (2) The annual reporting information prepared by the Treasury for the Ministerial Corporation under the *Government Sector Finance Act 2018* is to be published as part of the annual reporting information for the Crown Entity.

## **4.38 Government Advertising Act 2011 No 35**

### **Section 14 Auditor-General to conduct performance audit**

Omit “Division 2A of Part 3 of the *Public Finance and Audit Act 1983*” wherever occurring in section 14 (7) and (8).

Insert instead “Division 2A of Part 3 of the *Government Sector Audit Act 1983*”.

## **4.39 Government Information (Information Commissioner) Act 2009 No 53**

### **[1] Section 36 Annual report**

Omit section 36 (2A) and (3). Insert instead:

- (2A) The report is to be included as part of the annual reporting information prepared for the Information and Privacy Commission under the *Government Sector Finance Act 2018*.

- (3) Division 7.3 of the *Government Sector Finance Act 2018* is, in its application to the annual reporting information prepared for the Information and Privacy Commission, modified as follows:
- (a) the annual reporting information is to be given to the Presiding Officer of each House of Parliament and not to the responsible Minister for the Information and Privacy Commission,
  - (b) provisions of that Act relating to the giving of annual reporting information to the responsible Minister for a GSF agency and to the public availability of annual reporting information do not apply to the Commissioner or the Information and Privacy Commission.

**[2] Section 36 (4)**

Omit “annual report of”. Insert instead “annual reporting information for”.

#### **4.40 Government Information (Public Access) Act 2009 No 52**

**[1] Section 125 Reports to Parliament**

Omit section 125 (4) and (5). Insert instead:

- (4) An annual report under this section must be tabled in each House of Parliament by the relevant Minister as soon as practicable after it is prepared unless it is included in annual reporting information prepared for the purposes of the *Government Sector Finance Act 2018*.
- (5) The annual report referred to in subsection (3) may be included in the annual reporting information prepared for the Department of Justice under the *Government Sector Finance Act 2018*.

**[2] Section 125 (7) (a)**

Omit the paragraph. Insert instead:

- (a) the annual reporting period for the agency for the purposes of the *Government Sector Finance Act 2018*, or

#### **4.41 Government Information (Public Access) Regulation 2009**

**[1] Clause 5 Additional open access information of certain agencies**

Omit clause 5 (3). Insert instead:

- (3) The reference in subclause (2) to a Government Department includes a reference



to:

- (a) a Public Service agency within the meaning of the *Government Sector Employment Act 2013* (except a Staff Agency listed in Schedule 1 to that Act), and
- (b) the Independent Commission Against Corruption, and
- (c) the NSW Police Force, and
- (d) the Judicial Commission of New South Wales.

**[2] Clause 5 (4) Relevant entities**

Omit “statutory body within the meaning of the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “relevant entity”.

**[3] Clause 5 (5)**

Insert after clause 5 (4):

(5) **Definition** In this clause:

**relevant entity** means each of the following:

- (a) a statutory body representing the Crown (including a NSW Government agency to which section 13A of the *Interpretation Act 1987* applies),
- (b) a Council within the meaning of Part 5A of the *Health Practitioner Regulation National Law (NSW)*,
- (c) an entity with money held in an account within the Special Deposits Account (within the meaning of the *Government Sector Finance Act 2018*) except any Government Department covered by subclause (3).

## **4.42 Government Sector Employment Act 2013 No 40**

### **Section 5 Persons to whom Act does not apply**

Omit “*Public Finance and Audit Act 1983*” from section 5 (1) (e).

Insert instead “*Government Sector Audit Act 1983*”.

## **4.43 Government Telecommunications Act 1991 No 77**

### **[1] Section 42 Dividend contribution by the Authority to Consolidated Fund**

Omit “section 59B of the *Public Finance and Audit Act 1983*” from section 42 (5).

Insert instead “section 5.4 (Payment of financial distributions to Treasurer) of the *Government Sector Finance Act 2018*”.

**[2] Section 44 Financial year of the Authority**

Omit section 44 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

**4.44 Greater Sydney Commission Act 2015 No 57**

**Section 21**

Omit the section. Insert instead:

**21 Annual reporting information to include certain matters**

The annual reporting information prepared for the Commission under the *Government Sector Finance Act 2018* is to include a report as to the following:

- (a) the outcomes achieved by the Commission during the annual reporting period concerned,
- (b) the implementation of strategic plans made under Division 3.1 of the Planning Act for the Greater Sydney Region (including information about any related monitoring or evaluation undertaken by the Commission) during the annual reporting period concerned.

**4.45 Greyhound Racing Act 2017 No 13**

**Section 15**

Omit the section. Insert instead:

**15 Annual reporting information for Commission to include additional particulars**

The annual reporting information prepared for the Commission under the *Government Sector Finance Act 2018* must include:

- (a) a progress report on the implementation of the strategic plan of the Commission over the annual reporting period to which the information relates, and

(b) such other particulars as may be prescribed by the regulations.

#### **4.46 Health Administration Act 1982 No 135**

##### **Section 19 New South Wales Health Foundation Fund**

Omit section 19 (4). Insert instead:

(4) Any money acquired by the Foundation is taken to be government money for the purposes of the *Government Sector Audit Act 1983* and *Government Sector Finance Act 2018*.

#### **4.47 Health Practitioner Regulation (Adoption of National Law) Act 2009 No 86**

##### **[1] Section 7 Application of legislation of this jurisdiction**

Omit section 7 (1) (a) and (i). Insert after section 7 (1) (d):

(d1) the *Government Sector Audit Act 1983*,

(d2) the *Government Sector Finance Act 2018*,

##### **[2] Section 7 (2) (d1) and (d2)**

Omit section 7 (2) (a) and (h). Insert after section 7 (2) (d):

(d1) the *Government Sector Audit Act 1983*,

(d2) the *Government Sector Finance Act 2018*,

##### **[3] Schedule 1 Modification of Health Practitioner Regulation National Law**

Omit section 41H from Schedule 1 [8]. Insert instead:

#### **41H Annual reporting information [NSW]**

- (1) The annual reporting information prepared for a Council under the *Government Sector Finance Act 2018* must include particulars of the following for the annual reporting period to which it relates—
  - (a) all complaints received by the Council during the period or received by the Council before that period but which, in the Council's opinion had not, at the start of the period, been finally disposed of;
  - (b) the action taken during the period in relation to complaints received by the

Council and the results of that action up to the end of that period;

(c) all matters referred to a Performance Review Panel for performance review during the period, or referred to a Panel before the period but which, in the Council's opinion had not, at the start of the period, been finally disposed of;

(d) the results of all performance reviews conducted by Performance Review Panels that were finally disposed of during the period.

(2) Two or more Councils may decide to prepare joint annual reporting information under the *Government Sector Finance Act 2018*.

(3) This section does not require the identity of a complainant, a person who notifies a professional performance matter to a Council, a person about whom a complaint is made or who is the subject of a performance review or any other person to be disclosed in annual reporting information.

## **4.48 Health Records and Information Privacy Act 2002 No 71**

### **Section 4 Definitions**

Omit paragraph (d) of the definition of **public sector agency** in section 4 (1).

Insert instead:

(d) an auditable entity within the meaning of the *Government Sector Audit Act 1983* or any other entity within the meaning of that Act (or entity of a kind) prescribed by the regulations, but excluding an entity (or entity of a kind) prescribed by the regulations,

## **4.49 Health Services Act 1997 No 154**

### **[1] Section 28 Functions of local health district boards**

Omit "annual report" from section 28 (1) (j).

Insert instead "annual reporting information for the purposes of the *Government Sector Finance Act 2018*".

### **[2] Section 133D**

Insert after section 133C:

#### **133D Consolidation of annual reporting information for NSW Health entities**

(1) The annual reporting information for any or all NSW Health entities may be included in the annual reporting information prepared for the Ministry of Health

under the *Government Sector Finance Act 2018*.

**Note—**

Section 7.10 of the *Government Sector Finance Act 2018* provides that if other legislation requires or permits annual reporting information for 2 or more reporting GSF agencies to be combined in the annual reporting information for one of them (the **lead agency**), it is sufficient compliance with Division 7.3 (Annual reporting information for reporting GSF agencies) of that Act if:

- (a) only the combined information is prepared for each of the agencies, and
- (b) the combined information is given only to the responsible Minister for the lead agency even if the responsible Minister for any of the other agencies is different.

(2) In this section:

**annual reporting information** means annual reporting information for the purposes of the *Government Sector Finance Act 2018*.

**NSW Health entity** has the same meaning as in the *Government Sector Finance Act 2018*.

**[3] Schedule 6A National Health Funding Pool and Administration**

Omit clause 22 (e). Insert after clause 22 (a):

- (a1) the *Government Sector Audit Act 1983*,
- (a2) the *Government Sector Finance Act 2018*,

## **4.50 Heavy Vehicle (Adoption of National Law) Act 2013 No 42**

### **Section 6 Exclusion of legislation of this jurisdiction**

Omit “*Public Finance and Audit Act 1983* does not” from section 6 (3).

Insert instead “*Government Sector Audit Act 1983* and the *Government Sector Finance Act 2018* do not”.

## **4.51 Heritage Act 1977 No 136**

### **[1] Section 170 Heritage and Conservation Register**

Omit section 170 (2). Insert instead:

- (2) Words and expressions used in this section that are defined in the *Government Sector Finance Act 2018* have the same meanings as in that Act.

### **[2] Section 170 (4) (b)**

Omit the paragraph. Insert instead:

(b) which:

- (i) in the case of an accountable authority for a reporting GSF agency that is a Public Service agency—is vested in or owned or occupied by, or subject to the control of, the responsible Minister for the agency or the agency, or
- (ii) in the case of any other reporting GSF agency—is owned or occupied by the agency.

## 4.52 Home Building Act 1989 No 147

### Section 103R Chief executive to manage affairs of Guarantee Corporation

Omit section 103R (3).

## 4.53 Housing Act 2001 No 52

### [1] Section 17

Omit the section. Insert instead:

#### 17 Annual reporting information

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* may include any annual reporting information required under that Act for the Corporation.

### [2] Section 67

Omit the section. Insert instead:

#### 67 Financial year

- (1) The financial year of the Corporation is the same as the annual reporting period for the Department under the *Government Sector Finance Act 2018*.
- (2) Nothing in this Part affects the operation of the *Government Sector Finance Act 2018*.

## 4.54 Independent Commission Against Corruption Act 1988 No 35

### Section 3 Definitions

Omit paragraph (d) of the definition of **public authority** in section 3 (1).

Insert instead:

(d) an auditable entity within the meaning of the *Government Sector Audit Act 1983*,

## **4.55 Innovation and Productivity Council Act 1996 No 77**

### **Section 16**

Omit the section. Insert instead:

#### **16 Application of certain Acts**

The Council is, for the purposes of the *Government Sector Audit Act 1983*, the *Government Sector Finance Act 2018*, or any other Act prescribed by the regulations, taken to be part of the Department.

## **4.56 Institute of Sport Act 1995 No 52**

### **Section 26 Financial year of Institute**

Omit section 26 (2). Insert instead:

(2) However, the financial year of the Institute is to be the annual reporting period (if any) for the Institute if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

## **4.57 International Transfer of Prisoners (New South Wales) Act 1997 No 144**

### **Section 9 Annual report**

Omit section 9 (2). Insert instead:

(2) It is sufficient compliance with this section if the annual report is included in the annual reporting information for any Department for which the Minister is responsible prepared under the *Government Sector Finance Act 2018* and the regulations under that Act.

## **4.58 Land and Property Information NSW (Authorised Transaction) Act 2016 No 46**

### **Section 40 Release of information by Auditor-General**

Omit "Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*".

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

## **4.59 Law Enforcement Conduct Commission Act 2016 No 61**

### **Section 139 Annual reports of Commission**

Omit section 139 (4) and (5). Insert instead:

- (4) **Modification of Division 7.3 of Government Sector Finance Act 2018** Division 7.3 of the *Government Sector Finance Act 2018* is, in its application to the annual reporting information prepared for the Commission, modified as follows:
  - (a) the annual reporting information is to be given to the Presiding Officer of each House of Parliament and not to the responsible Minister for the Commission,
  - (b) provisions of that Act relating to the giving of annual reporting information to the responsible Minister for a GSF agency and to the public availability of annual reporting information do not apply to the Commission or the Chief Executive Officer of the Commission.
- (5) The financial report for the annual reporting period to which the annual reporting information relates is to set out the separate cost of the operations of the Commission under each of Parts 6, 7 and 8.

## **4.60 Legal Profession Uniform Law Application Act 2014 No 16**

### **[1] Section 7**

Omit the section. Insert instead:

### **7 Application of Government Sector Audit Act 1983 and Government Sector Finance Act 2018**

- (1) The *Government Sector Audit Act 1983* and the *Government Sector Finance Act 2018* apply to the Legal Services Council and the Commissioner for Uniform Legal Services Regulation as if they were each a GSF agency within the meaning of those Acts.
- (2) The local regulations may modify the *Government Sector Audit Act 1983* and *Government Sector Finance Act 2018* for the purposes of this section.
- (3) Without limiting subsection (2), the provisions of section 416 (5) of the *Legal Profession Uniform Law (NSW)* apply to the local regulations under this section in the same way as they apply to the Uniform Regulations.



**[2] Section 44 Crown Solicitor**

Omit section 44 (4). Insert instead:

(4) If, under subsection (1) (g), the Crown Solicitor is given approval to act as solicitor for a Minister of the Crown (otherwise than in his or her official capacity as such a Minister), the following must be included in the annual reporting information prepared under the *Government Sector Finance Act 2018* of the Crown Solicitor's activities:

- (a) the name of the Minister,
- (b) the matter in which the Crown Solicitor acted (but without disclosure of any confidential client information),
- (c) the costs incurred by the Crown Solicitor in acting for the Minister and the amount charged to the Minister for so acting.

**[3] Section 57 Performance audits**

Omit "Division 2A of Part 3 of the *Public Finance and Audit Act 1983*" wherever occurring in section 57 (1) and (3).

Insert instead "Division 2A of Part 3 of the *Government Sector Audit Act 1983*".

**[4] Section 57 (3)**

Omit "head of the relevant authority".

Insert instead "accountable authority for the relevant auditable entity within the meaning of that Act".

**[5] Section 93G Costs of this Part**

Omit "established for the Department of Justice by the Treasurer under section 13A of the *Public Finance and Audit Act 1983*" from section 93G (1).

Insert instead "established or continued by the Department of Justice under section 4.17 of the *Government Sector Finance Act 2018*".

## **4.61 Liquor Act 2007 No 90**

### **Section 156**

Omit the section. Insert instead:

## 156 Report by Authority on liquor licensing matters

- (1) The Authority is to include the following information in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*:
  - (a) the number of licences in force in each Statistical Local Area determined by the Australian Bureau of Statistics (along with the total State-wide number of licences) during the annual reporting period to which the information relates,
  - (b) the number of new licences granted by the Authority during that reporting period,
  - (c) the number of licences suspended or cancelled by the Authority during that reporting period,
  - (d) the number of authorisations to which section 51 applies granted by the Authority during that reporting period,
  - (e) the number of licences in respect of which disciplinary action was taken by the Authority during that reporting period and the nature of the disciplinary action taken.
- (2) The information provided in relation to licences and authorisations in the annual reporting information is, where relevant, to be categorised according to the different types of licences and authorisations that may be granted and held under this Act.

## 4.62 Liquor Regulation 2008

### Clause 21 On-premises licence—authorisation to sell liquor for consumption away from licensed premises

Omit the definition of **public authority** from clause 21 (6). Insert instead:

**public authority** means each of the following:

- (a) a statutory body representing the Crown (including a NSW Government agency to which section 13A of the *Interpretation Act 1987* applies),
- (b) a Council within the meaning of Part 5A of the *Health Practitioner Regulation National Law (NSW)*.

## 4.63 Local Land Services Act 2013 No 51

### [1] (Repealed)

### [2] Section 23

Omit the section. Insert instead:

#### **23 Annual reporting information to include certain matters**

- (1) The annual reporting information prepared for Local Land Services under the *Government Sector Finance Act 2018* is to include a report as to the following during the annual reporting period to which the information relates:
- (a) the performance and outcomes set out in any State strategic plan achieved by Local Land Services,
  - (b) progress in achieving compliance with State priorities for local land services,
  - (c) community engagement in respect of the provision of local land services,
  - (d) the resources expended and revenue received by Local Land Services, and the management of programs, in each region,
  - (e) any other matter directed by the Minister.

#### **Note—**

Division 7.3 of the *Government Sector Finance Act 2018* requires the accountable authority for a reporting GSF agency to ensure that the annual reporting information for the agency is prepared within the period specified by the Treasurer's directions after the end of the annual reporting period for the agency.

- (2) The annual reporting information may be included in the annual reporting information prepared for the Department or another government agency.

### [3] Section 24 Audit of Local Land Services

Omit "section 43 of the *Public Finance and Audit Act 1983*" from the note at the end of the section.

Insert instead "Division 7.2 of the *Government Sector Finance Act 2018*".

### [4] Section 60ZN Local Land Services to report on rates of allowable clearing

Omit section 60ZN (2). Insert instead:

- (2) Local Land Services may include that report in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*.

## 4.64 Local Land Services Regulation 2014

### Clause 30 Purposes for which information in annual return may be used and disclosed

Omit “an annual report under the Act or the *Annual Reports (Statutory Bodies) Act 1984*” from clause 30 (1) (d).

Insert instead “an annual report under the Act or annual reporting information under the *Government Sector Finance Act 2018*”.

## 4.65 Macquarie University Act 1989 No 126

### [1] Section 16 Functions of Council

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University’s operations.

### [2] Section 16A Controlled entities

Omit the definition of **controlled entity** from section 16A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

### [3] Section 17A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

## 4.66

(Repealed)

## 4.67 Mental Health Act 2007 No 8

### [1] Section 108 Annual report

Omit section 108 (3). Insert instead:

(3) Any report required to be made under this section may be included in the annual reporting information prepared for the Ministry of Health under the *Government*

*Sector Finance Act 2018.*

**[2] Section 147 Annual report**

Omit section 147 (5). Insert instead:

- (5) Any report required to be made under this section may be included in the annual reporting information prepared for the Ministry of Health under the *Government Sector Finance Act 2018*.

**4.68 Motor Accidents (Lifetime Care and Support) Act 2006 No 16**

**Section 37 Financial year**

Omit section 37 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

**4.69 Multicultural NSW Act 2000 No 77**

**[1] Section 18 Financial year**

Omit section 18 (2). Insert instead:

- (2) However, the financial year of Multicultural NSW is to be the annual reporting period (if any) for Multicultural NSW if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

**[2] Section 18, note**

Omit the note. Insert instead:

**Note—**

The *Government Sector Audit Act 1983* and *Government Sector Finance Act 2018* make provision for the keeping and audit of the accounts of Multicultural NSW and for the preparation and tabling in Parliament of the annual reporting information for Multicultural NSW.

**4.70 National Disability Insurance Scheme (NSW Enabling) Act 2013**

## No 104

### Section 24 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

## 4.71 National Environment Protection Council (New South Wales) Act 1995 No 4

### Section 58

Omit the section. Insert instead:

#### **58 State government sector finance and audit legislation not to apply**

The Service Corporation is not a GSF agency to which the *Government Sector Audit Act 1983* or *Government Sector Finance Act 2018* applies.

## 4.72 National Parks and Wildlife Act 1974 No 80

### Section 144B

Omit the section. Insert instead:

#### **144B Annual reporting information for Service**

The Service is to include a statement of its operations and expenditure in connection with lands reserved or dedicated under Part 4A in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*.

## 4.73 National Trust of Australia (New South Wales) Act 1990 No 92

### Section 34 Accounts and audit

Omit section 34 (2). Insert instead:

- (2) If the Minister so directs, the Auditor-General is to inspect, examine and audit, and report to the Minister on, the books and accounts of the Trust and for that purpose Division 2 (Audit—generally) of Part 3 of the *Government Sector Audit Act 1983* is to apply as if the Trust were an auditable entity within the meaning of that Act.

## **4.74 Natural Resources Commission Act 2003 No 102**

### **Section 15 Reports**

Omit section 15 (4). Insert instead:

- (4) A report of the Commission may be included in the annual reporting information prepared for the Commission under the *Government Sector Finance Act 2018*.

## **4.75 NSW Lotteries (Authorised Transaction) Act 2009 No 60**

### **Section 16 Release of information by Auditor-General**

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

## **4.76 NSW Self Insurance Corporation Act 2004 No 106**

### **Section 8A Specific functions in relation to insurance under Home Building Act 1989**

Omit “Sections 12, 13 and 18 of the *Public Finance and Audit Act 1983* do” from section 8A (7).

Insert instead “Section 5.5 of the *Government Sector Finance Act 2018* does”.

## **4.77 Ombudsman Act 1974 No 68**

### **[1] Section 5 Definitions**

Omit paragraph (e) of the definition of **public authority** in section 5 (1).

Insert instead:

- (e) an auditable entity within the meaning of the *Government Sector Audit Act 1983*,

### **[2] Section 5 (1), definition of “public authority”**

Insert after paragraph (f1):

- (f2) any body declared by the regulations to be a public authority for the purposes of this Act,

### **[3] Section 26A Authority to pay compensation**

Omit “Department referred to in Schedule 3 to the *Public Finance and Audit Act 1983*” from section 26A (2).

Insert instead “Public Service agency within the meaning of the *Government Sector Employment Act 2013*”.

**[4] Section 30 Annual reporting information**

Omit section 30 (2) and (3). Insert instead:

- (2) Division 7.3 of the *Government Sector Finance Act 2018* is, in its application to the annual reporting information prepared for the Ombudsman’s Office, modified as follows:
  - (a) the annual reporting information is to be given to the Presiding Officer of each House of Parliament and not to the responsible Minister for the Ombudsman’s Office,
  - (b) provisions of that Act relating to the giving of annual reporting information to the responsible Minister for a GSF agency and to the public availability of annual reporting information do not apply to the Ombudsman or the Ombudsman’s Office.
- (3) Section 31AA applies to the annual reporting information for the Ombudsman’s Office as if it were a report made or furnished under this Part.

**[5] Section 42 Referral of complaints between relevant agencies**

Omit section 42 (8) (b) and (c). Insert instead:

- (b) Division 7.3 of the *Government Sector Finance Act 2018*,

## **4.78 Parliamentary Budget Officer Act 2010 No 83**

### **Section 3 Definitions**

Omit “section 8 (3) of the *Public Finance and Audit Act 1983*” from the definition of **pre-election half-yearly budget review** in section 3 (1).

Insert instead “section 7.16 of the *Government Sector Finance Act 2018*”.

## **4.79 Parliamentary Remuneration Act 1989 No 160**

### **Schedule 1 Additional salaries and expense allowances**

Omit “*Public Finance and Audit Act 1983*” from the matter relating to the Chair of the Public Accounts Committee.

Insert instead “*Government Sector Audit Act 1983*”.



## 4.80 Payroll Tax Act 2007 No 21

### Schedule 2 NSW specific provisions

Omit clause 15. Insert instead:

#### 15 Grouping of government departments

- (1) The persons, groups of persons and bodies who are Public Service agencies within the meaning of the *Government Sector Employment Act 2013* (except a Staff Agency listed in Schedule 1 to that Act), the Independent Commission Against Corruption, the Judicial Commission of NSW and the NSW Police Force together constitute a group constituted under Part 5 (Grouping of employers) of this Act.
- (2) However, an employer that is taken to be a separate employer under clause 14 and the Health Professional Councils Authority Office are not part of that group.

## 4.81 Place Management NSW Act 1998 No 170

### [1] Section 35 Administration of other funds

Omit “section 45 of the *Public Finance and Audit Act 1983*” from section 35 (2).

Insert instead “section 45 of the *Government Sector Audit Act 1983*”.

### [2] Section 40 Financial year

Omit section 40 (2). Insert instead:

- (2) However, the financial year of Place Management NSW is to be the annual reporting period (if any) for Place Management NSW if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

## 4.82 Police Act 1990 No 47

### [1] Section 211A Testing of police officers for alcohol and prohibited drugs

Omit section 211A (6). Insert instead:

- (6) The annual reporting information prepared for the NSW Police Force under the *Government Sector Finance Act 2018* must include details of:
  - (a) the number of breath tests, or drug tests involving the collection of samples, conducted during the annual reporting period to which the information relates,

and

- (b) the number of those tests in which a police officer tested positive for alcohol in the officer's breath or blood, and
- (c) the number of those tests that indicated that a police officer had a prohibited drug in the officer's body.

**[2] Section 211AA Testing of officers for steroids**

Omit section 211AA (3). Insert instead:

- (3) The annual reporting information prepared for the NSW Police Force under the *Government Sector Finance Act 2018* must include details of:
  - (a) the number of tests for steroids conducted during the annual reporting period to which the information relates, and
  - (b) the number of those tests that indicated that a police officer had tested positive for the presence of steroids.

**4.83**

(Repealed)

**4.84 Ports Assets (Authorised Transactions) Act 2012 No 101**

**Section 27 Release of information by Auditor-General**

Omit "Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*".

Insert instead "Section 38 (Secrecy) of the *Government Sector Audit Act 1983*".

**4.85 Privacy and Personal Information Protection Act 1998 No 133**

**Section 3 Definitions**

Omit paragraph (d) of the definition of **public sector agency** in section 3 (1).

Insert instead:

- (d) an auditable entity within the meaning of the *Government Sector Audit Act 1983* or any other entity within the meaning of that Act (or entity of a kind) prescribed by the regulations, but excluding an entity (or entity of a kind) prescribed by the regulations,

## 4.86 Property NSW Act 2006 No 40

### [1] Section 21A Land register of GSF agency property

Omit section 21A (1). Insert instead:

(1) In this section, **GSF agency** and **Public Service agency** have the same meanings as in the *Government Sector Finance Act 2018*.

### [2] Section 21A (2), (3), (4), (7) and (9)

Omit “government agency” wherever occurring. Insert instead “GSF agency”.

### [3] Section 21A (2) (e) and (4)

Omit “a statutory body” wherever occurring. Insert instead “not a Public Service agency”.

## 4.87 Protection of the Environment Administration Act 1991 No 60

### Section 34 Financial year

Omit section 34 (2). Insert instead:

(2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

## 4.88 Public Health Act 2010 No 127

### Section 131A

Omit the section. Insert instead:

#### **131A Annual reporting information**

Without limiting the requirements of Division 7.3 of the *Government Sector Finance Act 2018*, the Secretary must include the number of public health orders made under section 62 (including specifying the conditions to which those orders related and the number of orders made in relation to each of those conditions) during the annual reporting period for the Ministry of Health under that Act in the annual reporting information prepared for the Ministry of Health.

## 4.89 Public Interest Disclosures Act 1994 No 92

### [1] Section 4 Definitions

Omit paragraph (c) of the definition of *investigation Act*. Insert instead:

(c) the *Government Sector Audit Act 1983*, or

### [2] Section 12

Omit the section. Insert instead:

#### 12 Disclosure to Auditor-General concerning serious and substantial waste

- (1) To be protected by this Act, a disclosure by a public official to the Auditor-General must:
  - (a) be made in accordance with the *Government Sector Audit Act 1983*, and
  - (b) be a disclosure of information that the person making the disclosure honestly believes, on reasonable grounds, shows or tends to show that an auditable entity or officer or employee of an auditable entity (including a government officer) has seriously and substantially wasted government money.
- (2) To avoid doubt, for the purposes of this section waste of government money in relation to an auditable entity that is not a GSF agency includes waste of money of that entity even if it is not government money.
- (3) In this section:

**auditable entity** has the same meaning as in the *Government Sector Audit Act 1983*.

**government money, government officer** and **GSF agency** have the same meanings as in the *Government Sector Finance Act 2018*.

### [3] Section 31

Omit the section. Insert instead:

#### 31 Reports to Parliament by public authorities

- (1) Each public authority must, within 4 months after the end of each reporting year, prepare an annual report on the public authority's obligations under this Act for submission to the Minister responsible for the public authority. A copy of the report is to be provided to the Ombudsman.

- (2) An annual report under this section must be tabled in each House of Parliament by the relevant Minister as soon as practicable after it is prepared unless it is included in annual reporting information prepared for a reporting GSF agency under the *Government Sector Finance Act 2018* or for a local authority under the *Local Government Act 1993*.
- (3) The regulations may make provision for or with respect to:
  - (a) the information to be included in annual reports, and
  - (b) the form in which annual reports are to be prepared.
- (4) The regulations may exempt any specified public authority (or any specified class of public authorities) from the requirements of this section.
- (5) In this section, a reference to the reporting year of a public authority is a reference to:
  - (a) the annual reporting period for the public authority under the *Government Sector Finance Act 2018*, or
  - (b) if the public authority does not have an annual reporting period for the purposes of that Act, the year ending 30 June.

## **4.90 Rice Marketing Act 1983 No 176**

### **Section 131A Annual reports by Secretary**

Omit section 131A (3). Insert instead:

- (3) A report under this section need not be separately prepared but may form part of the annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*.

## **4.91 Rural Fires Act 1997 No 65**

### **[1] Section 62A Performance audit of implementation of bush fire risk management plans**

Omit section 62A (4). Insert instead:

- (4) The annual reporting information prepared for the Service under the *Government Sector Finance Act 2018* must include details of the number, and results, of performance audits carried out under this section in the annual reporting period to which the information relates.

**[2] Section 74 Bush fire hazard reduction reports**

Omit section 74 (3). Insert instead:

- (3) The annual reporting information prepared for the Service under the *Government Sector Finance Act 2018* must include details of information contained in a report under subsection (1) for the annual reporting period to which the information relates.

## **4.92 Southern Cross University Act 1993 No 69**

**[1] Section 16 Functions of Council**

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

**[2] Section 16A Controlled entities**

Omit the definition of **controlled entity** from section 16A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

**[3] Section 17A Operation of certain Acts**

Omit "*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*".

Insert instead "*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*".

## **4.93 State Emergency Service Act 1989 No 164**

**Section 24ZC**

Omit the section. Insert instead:

**24ZC Reporting requirement**

The following are to be included in the annual reporting information prepared for the State Emergency Service under the *Government Sector Finance Act 2018* for each annual reporting period for the Service:

- (a) the names of each member of the Consultative Council holding office during the annual reporting period,
- (b) the period of the annual reporting period during which the member held office,
- (c) a record of the attendance of those members at any meeting of the Consultative Council held during the annual reporting period.

## **4.94 State Insurance and Care Governance Act 2015 No 19**

### **Section 10 Functions of ICNSW**

Omit the note to section 10 (1) (e). Insert instead:

**Note—**

These other functions include preparing annual reporting information under the *Government Sector Finance Act 2018*.

## **4.95 State Owned Corporations Act 1989 No 134**

### **[1] Section 20S Dividends**

Omit section 20S (5). Insert instead:

- (5) Nothing in this section affects the operation of section 5.4 of the *Government Sector Finance Act 2018* in relation to statutory SOCs. However, if the Treasurer requires a statutory SOC to pay an amount by way of a financial distribution under that section, the Treasurer must include in the notice to be published under that section in the Gazette the reasons for requiring the payment to be made under that section rather than pursuant to the share dividend scheme under this section.

### **[2] Section 24A**

Omit the section. Insert instead:

#### **24A Annual reporting information: statutory SOCs**

The annual reporting information prepared for a statutory SOC under the *Government Sector Finance Act 2018* is to include a section that:

- (a) identifies any actual departures from the performance targets (including financial targets) set out in the statement of corporate intent for the SOC for the period to which the report relates, and
- (b) sets out the reasons for each of the departures from the performance targets.

**Note—**

Both company SOCs and statutory SOCs are GSF agencies under the *Government Sector Finance Act 2018* and therefore subject to its provisions (including in relation to the preparation of annual reporting information).

**[3] Section 26 Information to be laid before Parliament**

Omit section 26 (1) (s). Insert instead:

- (s) a copy of any notice published under section 205 (5) requiring the payment of an amount by way of a financial distribution under section 5.4 of the *Government Sector Finance Act 2018*, within 14 sitting days after the date the notice was published,

**[4] Section 28 Public Accounts Committee**

Omit “Part 4 of the *Public Finance and Audit Act 1983*” from section 28 (2).

Insert instead “Part 4 of the *Government Sector Audit Act 1983*”.

**[5] Section 35A Application of Public Finance and Audit Act 1983**

Omit the section.

## **4.96 State Records Act 1998 No 17**

### **Section 20 Reports by Authority about compliance**

Omit section 20 (2). Insert instead:

- (2) The Authority can include in annual reporting information prepared for it under the *Government Sector Finance Act 2018* a report of any incidences of failure by public offices to comply with the requirements of this Act or the regulations.

## **4.97 Superannuation Administration Act 1996 No 39**

### **[1] Section 4 Definitions**

Omit “consolidated financial report for the Total State Sector under section 6 (1) of the *Public Finance and Audit Act 1983*” from the definition of **State sector employer**.

Insert instead “consolidated Total State Sector financial statements under section 7.17 (1) of the *Government Sector Finance Act 2018*”.

### **[2] Section 79 Corporate plan**

Omit section 79 (3). Insert instead:

- (3) Annual reporting information prepared for STC under the *Government Sector*



*Finance Act 2018* must include an assessment of STC's performance, according to the targets and criteria for assessment set out in the corporate plan applicable to the annual reporting period concerned.

**[3] Section 79, note**

Omit the note at the end of the section. Insert instead:

**Note—**

STC must prepare annual reporting information for presentation to Parliament under the *Government Sector Finance Act 2018*.

**[4] Section 87 Financial year of STC**

Omit section 87 (2). Insert instead:

- (2) However, the financial year of STC is to be the annual reporting period (if any) for STC if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

## **4.98 Superannuation Administration Corporation (Pillar) (Authorised Transaction) Act 2016 No 19**

**[1] Section 27 Release of information by Auditor-General**

Omit "Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*".

Insert instead "Section 38 (Secrecy) of the *Government Sector Audit Act 1983*".

**[2] Schedule 3 Corporate conversion of Pillar and transaction SOCs**

Omit "section 43A (General audit of former statutory bodies) of the *Public Finance and Audit Act 1983*" from clause 3 (4).

Insert instead "section 7.7 (Final annual GSF financial statements for former reporting GSF agencies) of the *Government Sector Finance Act 2018*".

## **4.99 Surveying and Spatial Information Act 2002 No 83**

**Section 33**

Omit the section. Insert instead:

**33 Annual reporting information**

The annual reporting information prepared for the Department under the

*Government Sector Finance Act 2018* is to include a report on the Surveyor-General's work and activities under this Act for the annual reporting period to which the information relates.

#### **4.100 Sydney Olympic Park Authority Act 2001 No 57**

##### **Section 73 Financial year**

Omit section 73 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

#### **4.101 Sydney Water Act 1994 No 88**

##### **[1] Section 97 Special audit of activities**

Omit the section.

##### **[2] Schedule 2 Exemptions from service charges**

Omit item 3 of Part 2. Insert instead:

- 3** Land vested in the Crown or a GSF agency (within the meaning of the *Government Sector Finance Act 2018*) that:
  - (a) is used or occupied by the Crown or such a GSF agency for a purpose specified in item 1, 2, 3, 5 or 6 of Part 1 of this Schedule, or
  - (b) is land referred to in item 8 of Part 1 of this Schedule (other than a public road or the permanent way of a railway).

#### **4.102 Taxation Administration Act 1996 No 97**

##### **[1] Section 5**

Omit the section. Insert instead:

##### **5 Application of Act to relevant tax-equivalent regime**

- (1) For the purpose of the administration and enforcement of a relevant tax-equivalent regime, the provisions of section 5.3 of the *Government Sector Finance Act 2018*, and any other provisions of that Act or directions or regulations under that Act, insofar as they relate to the relevant tax-equivalent

regime, are taken to be a taxation law.

- (2) To avoid doubt, amounts payable as tax-equivalents under a relevant tax-equivalent regime in accordance with section 5.3 of the *Government Sector Finance Act 2018* are taxes for the purposes of this Act.
- (3) Part 10 (Objections and reviews) does not apply in respect of an assessment of liability under a relevant tax-equivalent regime under section 5.3 of the *Government Sector Finance Act 2018*.
- (4) In this section:

**relevant tax-equivalent regime** has the meaning as in section 5.3 of the *Government Sector Finance Act 2018*.

#### **[2] Section 110 Writing off of tax**

Omit "*Public Finance and Audit Act 1983*" from section 110 (3).

Insert instead "*Government Sector Finance Act 2018*".

### **4.103 Technical and Further Education Commission Act 1990 No 118**

#### **Section 31 Financial year**

Omit section 31 (2). Insert instead:

- (2) However, the financial year of the TAFE Commission is to be the annual reporting period (if any) for the TAFE Commission if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

### **4.104 Totalizator Agency Board Privatisation Act 1997 No 43**

#### **Section 57 Auditor-General authorised to communicate information regarding TAB**

Omit "section 38 (Secrecy) or any other provision of the *Public Finance and Audit Act 1983*" from section 57 (2).

Insert instead "section 38 (Secrecy) or any other provision of the *Government Sector Audit Act 1983*".

### **4.105 Transport Administration Act 1988 No 109**

#### **[1] Section 3L**

Omit the section. Insert instead:

### 3L Annual reporting information

Annual reporting information prepared for the Department of Transport under the [Government Sector Finance Act 2018](#) may include any annual reporting information under that Act for TfNSW.

#### [2] Section 82 Financial year

Omit section 82 (2). Insert instead:

- (2) However, the financial year of an Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the [Government Sector Finance Act 2018](#) for that period to be different from the period referred to in subsection (1).

### 4.106 Transport Administration (General) Regulation 2013

#### [1] Clause 75 Application of other Acts to Western Sydney Buses

Omit clause 75 (2) (a). Insert instead:

- (a) the [Government Sector Audit Act 1983](#),

#### [2] Clause 75 (2) (c)

Omit the paragraph.

### 4.107 University of New England Act 1993 No 68

#### [1] Section 16 Functions of Council

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the [Government Sector Finance Act 2018](#) regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

#### [2] Section 16A Controlled entities

Omit the definition of **controlled entity** from section 16A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the [Government Sector Finance Act 2018](#)) of the University or Council.

#### [3] Section 17A Operation of certain Acts

Omit "[Public Finance and Audit Act 1983](#) or the [Annual Reports \(Statutory Bodies\) Act](#)

1984”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

#### **4.108 University of New South Wales Act 1989 No 125**

##### **[1] Section 15 Functions of Council**

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University’s operations.

##### **[2] Section 15A Controlled entities**

Omit the definition of **controlled entity** from section 15A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

##### **[3] Section 16A Operation of certain Acts**

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

#### **4.109 University of Newcastle Act 1989 No 68**

##### **[1] Section 16 Functions of Council**

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University’s operations.

##### **[2] Section 16A Controlled entities**

Omit the definition of **controlled entity** from section 16A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

**[3] Section 17A Operation of certain Acts**

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

#### **4.110 University of Sydney Act 1989 No 124**

**[1] Section 16 Functions of Senate**

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Senate and requires the Senate to report on the University’s operations.

**[2] Section 16A Controlled entities**

Omit the definition of **controlled entity** from section 16A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Senate.

**[3] Section 17A Operation of certain Acts**

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

#### **4.111 University of Technology Sydney Act 1989 No 69**

**[1] Section 16 Functions of Council**

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University’s operations.

**[2] Section 16A Controlled entities**

Omit the definition of **controlled entity** from section 16A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

**[3] Section 17A Operation of certain Acts**

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

## **4.112 University of Wollongong Act 1989 No 127**

**[1] Section 16 Functions of Council**

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University’s operations.

**[2] Section 16A Controlled entities**

Omit the definition of **controlled entity** from section 16A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

**[3] Section 17A Operation of certain Acts**

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

## **4.113 Valuation of Land Act 1916 No 2**

**Section 50 No alteration by rating or taxing authorities except when authorised**

Omit “*Public Finance and Audit Act 1983*” from section 50 (2).

Insert instead “*Government Sector Audit Act 1983*”.

## **4.114 Veterinary Practice Act 2003 No 87**

**Section 85 Financial year of Board**

Omit section 85 (2). Insert instead:

- (2) However, the financial year of the Board is to be the annual reporting period (if any) for the Board if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

#### **4.115 Veterinary Practice Regulation 2013**

##### **Clause 16 Calling of annual general meeting**

Omit “under section 41D of the *Public Finance and Audit Act 1983*”.

Insert instead “after being audited by the Auditor-General”.

#### **4.116 Waste Recycling and Processing Corporation (Authorised Transaction) Act 2010 No 8**

##### **Section 19 Release of information by Auditor-General**

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

#### **4.117 Water Management Act 2000 No 92**

##### **[1] Section 10 Review of work and activities of Department**

Omit section 10 (2). Insert instead:

- (2) The results of each review under this section are to be included in the relevant annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*.

##### **[2] Section 51 Implementation programs**

Omit section 51 (6). Insert instead:

- (6) The results of each review under this section are to be included in the relevant annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*.

##### **[3] Section 399**

Omit the section. Insert instead:



### **399 Annual reporting information for Department**

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* is to include a report on the Minister's work and activities under this Act for the annual reporting period to which that information relates, and may also include the annual reporting information prepared for the Ministerial Corporation.

#### **4.118 Water Management Amendment Act 2010 No 133**

##### **[1] Schedule 2 Other amendments to Water Management Act 2000 No 92**

Omit proposed section 166 (3) in Schedule 2 [54]. Insert instead:

- (3) Section 7.6 of the *Government Sector Finance Act 2018* applies to financial statements required to be prepared under this section in the same way that it applies to annual GSF financial statements required to be prepared under that Act.

##### **[2] Schedule 2 [59], proposed section 239H (3)**

Omit the proposed subsection. Insert instead:

- (3) Section 7.6 of the *Government Sector Finance Act 2018* applies to financial statements required to be prepared under this section in the same way that it applies to annual GSF financial statements required to be prepared under that Act.

#### **4.119 Western Lands Act 1901 No 70**

##### **Section 27E Concessional rent**

Omit section 27E (2) (a). Insert instead:

- (a) in the annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* for the annual reporting period concerned, and

#### **4.120 Western Sydney Parklands Act 2006 No 92**

##### **Section 41 Financial year**

Omit section 41 (2). Insert instead:

- (2) However, the financial year of the Trust is to be the annual reporting period (if any) for the Trust if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period

referred to in subsection (1).

#### **4.121 Western Sydney University Act 1997 No 116**

##### **[1] Section 22 Functions of Board**

Omit the note at the end of the section. Insert instead:

**Note—**

Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Board and requires the Board to report on the University's operations.

##### **[2] Section 22A Controlled entities**

Omit the definition of **controlled entity** from section 22A (6). Insert instead:

**controlled entity** means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Board.

##### **[3] Section 23A Operation of certain Acts**

Omit "*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*".

Insert instead "*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*".

#### **4.122 Workers Compensation Act 1987 No 70**

##### **[1] Section 154C Authority to act for Nominal Insurer**

Omit "Division 2A of Part 3 of the *Public Finance and Audit Act 1983*" from section 154C (4).

Insert instead "Division 2A of Part 3 of the *Government Sector Audit Act 1983*".

##### **[2] Section 154CB**

Insert after section 154CA:

###### **154CB Auditing of Nominal Insurer**

- (1) The Auditor-General is to inspect and audit the accounts and records of financial transactions of or relating to the Nominal Insurer at least once during each financial year.
- (2) The Auditor-General is to report to the Minister as to the result of any such

inspection and audit and as to such irregularities or other matters as in the judgment of the Auditor-General call for special notice.

- (3) The Auditor-General is to include a reference to any audit conducted under this section in the report referred to in section 52 (1) of the *Government Sector Audit Act 1983* or in any special report that the Auditor-General may at any time think fit to make under section 52 (3) of that Act.
- (4) The Nominal Insurer must pay to the Auditor-General out of the Insurance Fund such amounts, at such times, as the Minister decides towards defraying the costs and expenses of any inspection and audit under this section.

**Note—**

The Auditor-General has powers under section 36 of the *Government Sector Audit Act 1983* in respect of an inspection and audit under this section.

**[3] Section 154D Establishment and operation of Insurance Fund**

Omit “section 59B of the *Public Finance and Audit Act 1983*” from section 154D (5).

Insert instead “section 5.4 of the *Government Sector Finance Act 2018*”.

**[4] Section 154F Auditing of Insurance Fund**

Omit “section 52 (1) of the *Public Finance and Audit Act 1983*” from section 154F (3).

Insert instead “section 52 (1) of the *Government Sector Audit Act 1983*”.

**[5] Section 154F, note**

Omit “section 36 of the *Public Finance and Audit Act 1983*”.

Insert instead “section 36 of the *Government Sector Audit Act 1983*”.

**[6] Section 175Q Grouping of government departments**

Omit the section.

## **4.123 Workplace Injury Management and Workers Compensation Act 1998 No 86**

**[1] Section 40 Financial year of Authority**

Omit section 40 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the

period referred to in subsection (1).

**[2] (Repealed)**