

INLAND FISHERIES SERVICE

ANNUAL REPORT

2016 – 2017





Going fishing with the family

The theme of our licence promotion for 2016-2017 continued to be directed to family fishing and fun, backed by strong management of Tasmania's world-class inland fishery. The Fishing Code reflected that message.

This year's Annual Report cover reflects the family through the years, from the enjoyment and excitement that a fishing trip brings to the youngest children, the active enjoyment of the great Tasmanian outdoors by teenagers and parents through all seasons and the enjoyment that outdoor lifestyle continues to give in retirement. Quite often three generations of a family go fishing together.

The lakes, rivers and estuaries are a recreational paradise for Tasmanian and visiting families alike. The fishing season brings great excitement around the State with the re-opening of the majority of waters, while some waters remain open all year round.

The Inland Fisheries Service staff carry out infrastructure improvements, maintenance, breeding and re-stocking activities throughout the year, in sunshine or snow, across the State.

"Continue the great Tasmanian tradition...go trout fishing with the whole family."



Jeremy Rockliff, MP
Minister for Primary Industries and Water

Dear Minister

In accordance with the requirements of Section 36 of the *State Service Act 2000* and Section 17 of the *Audit Act 2008*, I am pleased to submit the 2016-17 Annual Report of the Inland Fisheries Service for presentation to Parliament.

Yours sincerely

A handwritten signature in black ink, which appears to read "John Diggle". The signature is written in a cursive style.

John Diggle

Director of Inland Fisheries

2 October 2017

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The Inland Fisheries Service

About the Inland Fisheries Service

Vision

To have sustainable, vibrant and healthy inland fisheries that are the envy of Australia and the world.

Mission

To manage and develop Tasmania's inland fishery resources, for the benefit of all stakeholders and the Tasmanian community.

Our outcomes

- A recreational trout fishery recognised for its diversity and acknowledged as one of the world's best.
- Sustainable fish populations and fisheries.
- A responsive proactive organisation that is dynamic, receptive, financially sound and managed for excellence.

Our priority areas

- Priority 1: Managing the performance of fisheries to meet the needs of anglers.
- Priority 2: Meeting the environmental challenges of inland waters and fisheries.
- Priority 3: Manage and support our commercial fisheries to be efficient and sustainable.
- Priority 4: Building and improving strategic partnerships.
- Priority 5: Maintaining a high standard of individual achievement and wellbeing.
- Priority 6: Improving the organisation and securing its financial future.

The Annual Report for 2016-17 adopts the changes effected during the year to reflect the priority areas of the IFS in line with 'The Inland Fisheries Service Corporate Plan 2012-17 (Corporate Plan 2012-17)'

Jurisdiction

Under the *Inland Fisheries Act 1995* (the Act), the Director of Inland Fisheries through the Inland Fisheries Service (IFS) manages fisheries in all inland waters, which includes lakes, rivers, farm dams, registered private fisheries, ponds and aquaria. The seaward limit is the statutory boundary between marine and fresh water, and the IFS controls the inland side of this limit.

Responsibilities

The IFS has primary responsibility for implementing the Act and its subordinate legislation. The Act creates the position of the Director of Inland Fisheries (the Director) and provides that the Director is a corporation whose responsibilities are:

- To manage, control, protect, develop, improve, maintain and regulate salmon fisheries, fisheries in inland waters and freshwater fish.
 - This includes the promotion of commercial freshwater fisheries, the management of pest fish and the protection of native freshwater fauna.
- To stock inland waters with fish.
- To create, improve and maintain access to inland waters.
- To provide facilities in respect of access to inland waters.
- To carry out research and investigation into matters relating to salmon fisheries and fisheries in inland waters.
- To collect, publish and disseminate information relating to freshwater fish and inland waters.

Management

The Director is the Head of Agency for the purposes of the *Audit Act 2008*.

The IFS receives specific corporate support from the Department of Primary Industries, Parks, Water and Environment (DPIPWE).

The Secretary of DPIPWE is the Head of Agency for the purposes of the *State Service Act 2000*.

While the IFS has primary responsibility for its core business functions, DPIPWE continues to provide the human resource administration, finance system and information technology support for the IFS.

At 30 June 2017, the IFS employed 22 people equating to 19 full-time equivalents (FTEs).

Organisational structure

Our organisation chart is below. The IFS staff were:

- John Diggle, Director IFS

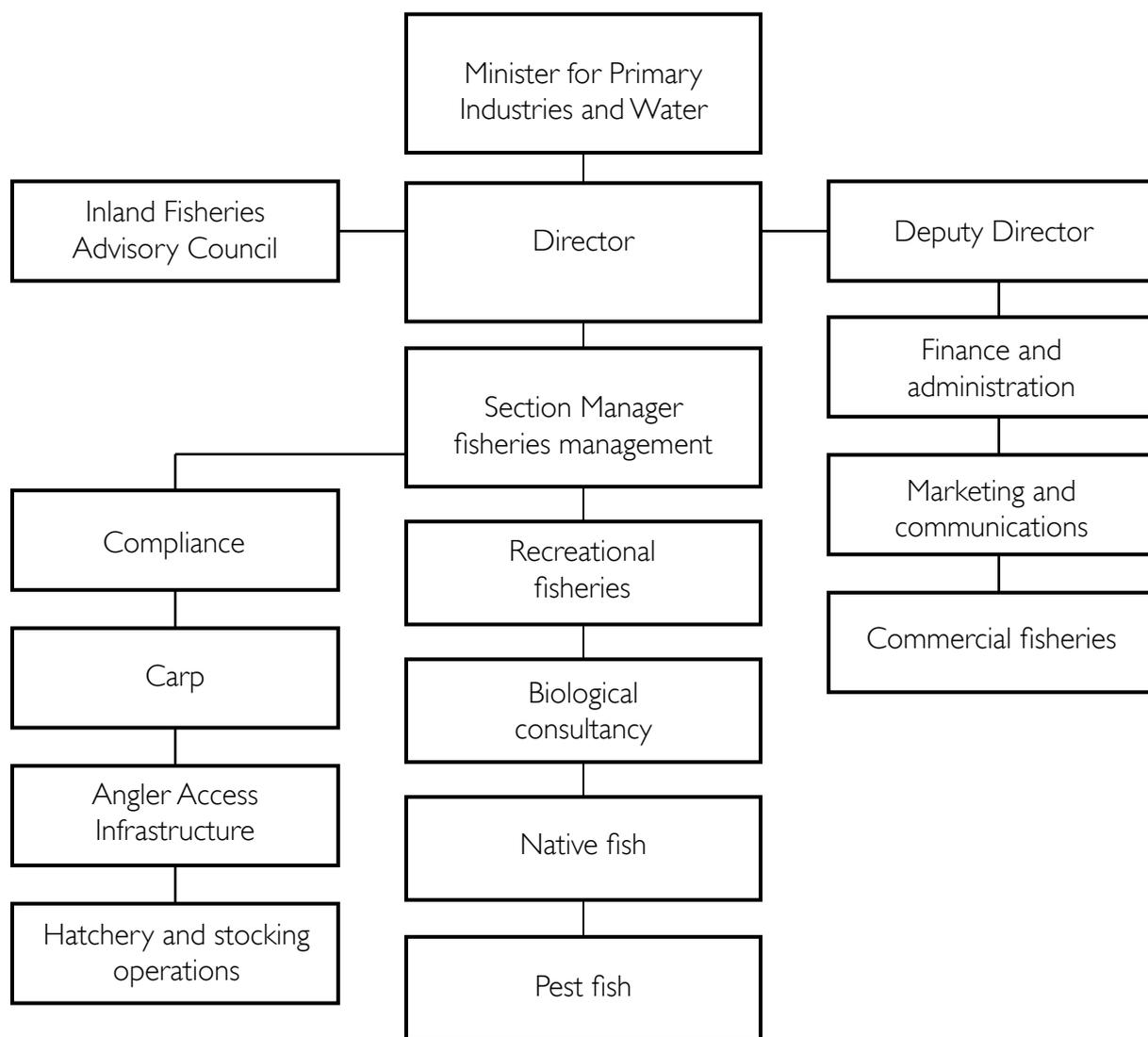
Administration and Finance

- Anthony Wright, Deputy Director (finished October 2016)
- Anthony Wright, Manager Finance and Business (commenced June 2017)
- Kellie Fahey, Administrative Officer (Licensing and Finance)
- Donna Barber, Administrative Clerk
- Tania Hooper, Administrative Clerk
- Jen Cramer, Executive Assistant

Fisheries Management

- Chris Wisniewski, Section Manager
- Stephen Hepworth, Manager Compliance and Operations
- Paul Middleton, Mark Asplin (finished July 2016), Steven Paterson (commenced September 2016), Fisheries Officers
- Brett Mawbey, Manager Hatchery and Stocking
- Gareth Jones, Senior Hatchery Officer
- Jonah Yick, Fisheries Biologist Carp
- Chris Bowen, Brock Cuthbertson, Chris Boon (finished May 2017), Technical Officers Carp
- Terence Byard and Robert Cordwell, Field Assistants Carp
- Neil Morrow, Project Manager Anglers Access
- Robert Freeman and Tim Farrell, Senior Fisheries Managers
- Tim Browning, Salmon Ponds Utility Officer (finished June 2017)

Figure 1: Organisational structure



Annual Report – Highlights 2016-17

There was a return to more stable climatic conditions in 2016-17, with reasonable levels in lakes and adequate flows in rivers, allowing good recovery in most fisheries.

The June 2016 floods had a major impact on the operations of the IFS during the year, and we allocated significant staff and financial resources to dealing with repairs and other recovery actions. We repaired fish traps at Arthurs Lake and Lake King William in the Central Highlands, remediated bank erosion and removed flood debris on the Plenty River at Salmon Ponds, demolished the flood-damaged toilet at Corra Linn, and repaired anglers access infrastructure on the River Leven, Brumbys Creek and the Huon, Tyenna, Mersey, Meander, Macquarie, Lake, North Esk and South Esk rivers.

This year, we conducted a fisheries performance assessment for Penstock Lagoon. We estimated the brown trout population in the Lagoon to be around 14 000 fish, and observed good growth and condition for fish stocked in previous years. We used this information to guide adult transfers to the Lagoon.

We assessed Arthurs Lake to examine the feasibility of undertaking a full population estimate through an inlake survey in September targeting 1 351 tagged fish released from the Tumbledown and Scotch Bobs creeks spawning runs. However, we found that we would need to tag at least 12 000 brown trout and sample 1 000 fish, so we determined this was not feasible.

The IFS stocked Lake Leake with 2 000 adipose clipped brown trout and Shannon Lagoon with 500 individually tagged brown trout, in preparation for fisheries performance assessments in 2017-18.

We also surveyed several rivers to assess their potential as venues for the World Fly Fishing Championship in 2019. Unfortunately, high flows in some rivers affected the results, which were not sufficiently rigorous to be of use, so we will repeat the surveys in 2017-18.

Following the successful repair of most Central Highlands fish traps over the summer, we transferred wild adult brown trout from spawning runs. The run at yingina/Great Lake began in April with 11 509 transferred from Liawenee Canal and 2 060 from Sandbanks Creek. The run at Arthurs Lake started in May; however, a lack of rain in June limited the opportunity to trap fish from Tumbledown and Scotch Bobs creeks, with 3 005 and 326 transferred respectively. We again applied our policy of only taking fish under 400 mm. The Hydro Creek trap remained out of action due to flood damage. We are planning to build a new trap in 2017-18 at a site closer to the lake. The trap on the River Derwent at Lake King William was operational for the first time this year, had captured 641 fish as at 30 June 2017, and was still trapping.

The Anglers Access Program focused on flood recovery and completing the South Esk Anglers Access Project. We successfully completed repairs on all flood-affected sites and the installation of the South Esk Anglers Access Project. We are planning the launch of this project for the start of the 2017-18 brown trout season.

The Carp Management Program (CMP) faced challenging environmental conditions this year with high inflows taking lakes Sorell and Crescent above their full supply levels. High water levels inundated large areas of wetlands, providing ideal spawning conditions for carp in the period from October to December. Only adult carp remain in Lake Sorell and we caught many in traps and nets as they attempted to invade the wetland areas. Some carp evaded our barrier nets, traps and gillnets but were successfully captured by intensive fishing across the wetlands. The most significant findings of the CMP this year were that: carp remain contained to Lake Sorell; no successful spawning took place in 2016-17; 50 per cent of the male population is sterile; and we believe the total population is down to a few hundred fish.

The IFS focused again this year on pest fish incursions. We sought the help of recreational anglers to report the capture of redfin perch in the Mersey River catchment. Using these reports and the results

of our electrofishing surveys, we determined that there was still some chance of eradicating redfin perch. We poisoned a source population in a farm dam in the upper reaches of Parramatta Creek using rotenone, and we will treat two small dams lower down in this creek in 2017-18 if conditions allow. At the Salmon Ponds, we improved the screen on the River Derwent pump to prevent the transfer of redfin perch into the hatchery and the Plenty River. Following a report from the public, we conducted an electrofishing survey of Pipers River. It confirmed that redfin perch had established a population that we are unable to eradicate.

An incursion of the noxious mainland yabby, *Cherax destructor*, was confirmed in the small pond locally known as Lake Lynch in the Central Highlands. Our surveys found the species had not established upstream or downstream. We treated the pond with the fish poison rotenone and we will follow up with a survey in 2017-18.

The IFS continued to provide cash and in-kind contributions to the University of Tasmania project to develop a gambusia-specific Trojan Y chromosome population-control technique. The annual distribution survey in wetlands along the kanamaluka/River Tamar found no increase in the distribution of eastern gambusia in the catchment. This was the final year of our funding for this project.

We continued to monitor threatened freshwater fish populations. We were able to confirm natural recruitment was maintaining the population of the Arthurs paragalaxias at Woods Lake and that the population in Arthurs Lake was healthy. The populations of saddled galaxias in Arthurs Lake and Woods Lake showed a reduction in the proportion of adult and juvenile cohorts respectively. The reason for the reductions was not determined. It was also confirmed that populations of the Swan galaxias across its natural and translocated range continues to decline, placing the survival of this species under increasing threat. The golden galaxias continues to do well in lakes Sorell and Crescent.

In the commercial fisheries area, the IFS contributed to the development of the *Draft Finfish Farming Environmental Regulation Bill 2017*. This legislation will transfer the licensing of the environmental performance of freshwater hatcheries to the Environment Protection Authority. The *Inland Fisheries Act 1995* will continue to regulate the operation of freshwater hatcheries under a separate licence. The Bill is expected to be tabled early in the 2017-18 year.

The catch from the commercial eel fishery was 53 320 tons this year, up slightly from 52 594 tons in 2015-16. During the year, we continued the review of the conditions of commercial eel-fishing licences. The first suite of changes came into effect in 2016-17, with further changes expected to apply in 2017-18. The live fish export permit issued by the Federal Government under Environment Protection and Biodiversity Conservation sustainability guidelines was renegotiated until 2026.

Angling licences increased by 1.7 per cent this year, in part due to the improved flow and lake level conditions. The poor performance of the Arthurs Lake fishery is thought to have continued to influence sectors of the market, however, particularly anglers from Victoria who were down by 6 per cent.

A total of 625 recreational whitebait licences were issued this year, down from 827 last year. The reduced participation was due to extensive flooding and high flows that made whitebait fishing very difficult in the Derwent and Huon rivers and limited in NW rivers.

The Fisheries Compliance Team was very effective again this year, checking 4 185 angling licences and 101 whitebait licences. The team issued infringement notices and conditional and formal cautions for 124 offences.

The IFS ended the year with an operating deficit of \$1 67 562 before gains or losses on non-financial assets or revaluation adjustments. The comprehensive result after these adjustments was a gain of \$23 627.

Inland Fisheries Advisory Council (IFAC) Report 2016-17

Member	Representation and role
Michele Moseley	Chairperson
Alex Schaap	Ministerial appointment
Frank Neasey	Ministerial appointment
Simone Hackett	Tourism related to inland fisheries
Gary France	Freshwater angling associations
Shaun Finlayson	Freshwater commercial fisheries
Dr Christine Mucha	Ministerial appointment
Dr Liza Fallon	Conservation interests
John Diggle	Director of Inland Fisheries

Table 2: Membership of the Inland Fisheries Advisory Council on 30 June 2017

IFAC provides a forum for consultation on policy matters, a sounding board for the Director of Inland Fisheries and, importantly, fulfils a legislated role to provide advice to the Minister for Primary Industries and Water.

IFAC held five meetings during the year at the IFS's office in New Norfolk, meeting with staff and listening to presentations on various subjects. Members were well represented at the workshop *Managing Ethical Risks on a Board* run by the Integrity Commission Tasmania. IFAC members attended the Department of Environment's *Energy State of the Environment (SoE) Report 2016-17* roadshow and Trout Weekend 2017. IFAC also made a submission to the Tasmanian Energy Taskforce.

Minister Rockliff attended the November IFAC meeting. He heard a presentation about the findings of feasibility studies into the Government's policy commitment to develop a southern fishery and a report on the progress of other southern recreational fisheries initiatives. The Minister and IFAC took the opportunity to discuss the Government's priorities for the recreational inland fishery:

- Promoting and increasing the value of the inland fishery to the Tasmanian community and economy
- Maintaining and promoting the sustainable management of Tasmania's freshwater resources.
- Maintaining a vibrant recreational fishery.
- Increasing recreational angling participation for local, interstate and international anglers and junior anglers.
- Improving angler's access to recreational fisheries.
- Development and promotion of premium recreational trout fisheries.
- Successful completion of the Carp Management Program.
- Development of commercial fisheries including eels and freshwater hatcheries.
- Continuous improvement in corporate governance, risk management, succession planning, human resources, health and safety and strategic planning of the Inland Fisheries Service.
- Ongoing financial sustainability of the Inland Fisheries Service including revenue generation, service delivery and public sector financial management requirements.

- Comprehensive consultation with a wide range of stakeholders to the Inland Fisheries Service and encourage collaboration and strategic partnerships to achieve best outcomes.

Members of Council, supported by Anthony Wright, continued efforts to re-establish the Fisheries Habitat Improvement Fund. The Fund appears on track to be operational again during 2017-18.

Legislation

No new or amended legislation was enacted during the 2016-17 financial year.

The IFS was consulted and actively contributed to the development of two new Bills.

The Tasmanian Government released a *Draft Biosecurity Bill 2017* for public comment in April 2017. Under this Bill the elements of Tasmania's biosecurity system will be brought together in a single piece of framework legislation. It provides an effective and strong system to support the management of biosecurity in Tasmania. Regulatory burden will be reduced by replacing seven acts with a single piece of law that allows for modern approaches to the management of all biosecurity threats. The *Inland Fisheries Act 1995* will not be replaced but specific provisions relating to the management of biosecurity risk will be amended such as importing, and dealing in, fish.

The Government also prepared the *Draft Finfish Farming Environmental Regulation Bill 2017* which proposes a new Environmental Licence under Tasmania's *Environmental Management and Pollution Control Act 1994* (EMPCA). This framework will provide the Director, EPA with a clear, independent statutory role for managing the ongoing environmental regulation of the State's finfish farming industry. Under the Bill the environmental regulation of all large fish farms will transfer to the EPA under a separate licence. The environmental provisions regulated by the EPA will be removed from fish farm licences under the *Inland Fisheries Act 1995*.

Priority I: Managing the performance of fisheries to meet the needs of anglers

Tasmanian Inland Recreational Fishery Management Plan 2018 – 28

We released the *Tasmanian Inland Recreational Fishery Management Plan 2008 – 2018* during August 2008. We are now drafting the *Tasmanian Inland Recreational Fishery Management Plan 2018 – 28* (2018-28 Plan).

The 2018-28 Plan will be a guiding document for the IFS in managing the recreational trout fishery. It will outline measures to support the sustainability of fisheries and encourage participation. The 2018-28 Plan will also seek to balance the needs for individual fishery management while looking to group like fisheries and simplify regulations.

An *Issues Paper: Proposals for the Tasmanian Inland Recreational Fishery Management Plan 2018 – 28* was released for public comment between 24 May and 16 June 2016. This paper outlined proposed changes and the rationale behind them. There were 11 submissions received from unaffiliated anglers as well as representations from clubs and associations.

The next stage of writing the 2018-28 Plan commenced in June. The Draft 2018-28 Plan will be released for a two month public consultation period in October 2017. The 2018-28 Plan is due to be implemented for the start of the 2018-19 angling season.

Clarence Lagoon brook trout survey 2017

During April and May 2017 we undertook two surveys at Clarence Lagoon to examine the number and the length range of brook trout. Clarence Lagoon was last stocked in 2012 and this survey would determine if natural recruitment was enough to guarantee an ongoing viable fishery.

Over the two surveys, we used box traps, fyke nets, trammel nets and electrofishing. Box traps caught 29 fish with one fish captured in a trammel net. No brook trout were captured in fyke nets or by electrofishing.

Over three nights, 76 box trap sets captured 29 brook trout, or 0.4 fish per trap. This catch rate is very low and reflects the low number of trout in the lagoon. Interestingly, there were signs of successful spawning, with 30 per cent of the fish between 300-400 mm (see Table 3). However, there were no fish less than 300 mm, indicating a probable lack of successful spawning over the last two years. The majority of brook trout were in the 400-500 mm length range and most likely associated with the last stocking event in September 2012. Most fish were around 1.5 kg with a few larger fish in the 2-3 kg range.

The lagoon will receive a small number of additional brook trout over the coming season subject to the availability of stock.

Length range (mm)	Percentage (n=30)
0 – 100 mm	0
100 – 200 mm	0
200 – 300 mm	0
300 – 400 mm	30
400 – 500 mm	57
500 – 600 mm	13

Table 3: Percentage of brook trout in each length range

Penstock Lagoon fishery performance assessment

During July 2016, we surveyed the Penstock Lagoon trout fishery. The purpose of the survey was to:

- estimate the size of the brown trout population;
- examine the catch effort for brown and rainbow trout;
- assess the abundance and growth of adult brown trout that were released in June 2014; and
- assess the population structure of both brown and rainbow trout.

In preparation for the assessment, we marked the adipose fins of 3 850 adult brown trout so they could be identified before releasing them into Penstock Lagoon. Over three days, we set 120 box traps and did some limited electrofishing. This resulted in a catch of 593 trout. Of this total, box traps captured 547 trout while electrofishing accounted for 46. Of the 547 trout captured in box traps, 417 were brown trout and 130 rainbow trout.

Of the 417 brown trout captured in box traps during the survey, 109 (26 per cent) had adipose fin marks. This enabled us to estimate the brown trout population at around 14 000 (+/- 2 300). Analysis of the lengths and weights for brown trout showed some very interesting information. Adult brown trout stocked in 2014 had grown on average from approximately 580 g to 1 300 g when recaptured in 2016 (124 per cent increase). Previously stocked triploid brown trout were minimal in the catch and their growth was the same as diploid brown trout. Adult brown trout stocked into the lagoon displayed good survival and contributed to a more consistent catch rate for anglers over the past three seasons. The average weight for brown trout measured was 1 106 grams and average length was 465 mm (see Table 4).

Species	Measurement	Average	Minimum	Maximum
Brown Trout (231)	Length (mm)	465	350	586
	Weight (g)	1 106	840	2 100
Rainbow trout (70)	Length (mm)	393	315	510
	Weight (g)	776	390	1 700

Table 4: Length, weight and condition factor for brown and rainbow trout captured in box traps

Rainbow trout represented 24 per cent of the catch. The average weight was 776 g with the average length being 393 mm (see Table 4). These results are slightly lower than expected due to the stocking of young rainbow trout in November 2015 influencing this result. This group of rainbow trout was stocked at an average weight of 138 g and by July 2016 had reached approximately 569 g.

The outlook for Penstock Lagoon is very positive, with adult brown trout transfers showing good returns for anglers in respect of growth, consistent catch rate and survival into future seasons. The rainbow trout population is also healthy with moderate catch rates and good growth. *The Fisheries Performance Assessment, Technical Report for Penstock Lagoon – July 2016*, is available on our website.

Arthurs Lake fishery performance assessment

In September 2016, we did a pilot survey of the Arthurs Lake trout fishery to:

- examine the strengths and weaknesses of doing a large-scale tagging study that would provide a meaningful population estimate of brown trout in Arthurs Lake;
- examine the length characteristic of the brown trout population; and
- establish a meaningful measure of catch effort for trout in Arthurs Lake.

Before the survey, we tagged 1 351 brown trout collected from the spawning run at Arthurs Lake. This enabled us to do a small-scale recapture survey to examine the requirements for estimating the population size. The results suggested that, if we were going to get a robust estimate of the population size, approximately 12 000-15 000 trout would need to be tagged, with a total recapture of at least 1 000 fish.

In the course of the three-day survey, we set 240 box traps, resulting in the capture of 277 brown trout. This equates to an average catch effort of 1.15 brown trout per trap. Of the 277 trout captured, just three (1.1 per cent), were tagged. One of the positive signs from the survey was the presence of brown trout from a range of lengths (see Figure 5) with many fish over 400 mm.

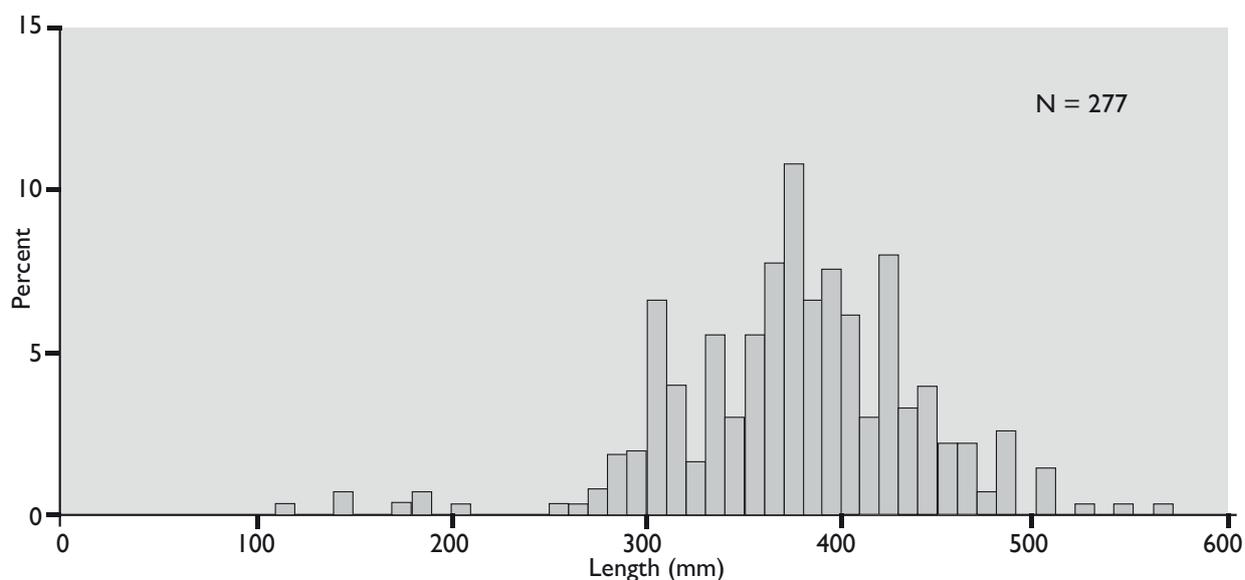


Figure 5: Length frequency for brown trout Arthurs Lake, September 2016

The average weight for fish measured was 616 grams at an average length of 376 mm (see Table 6). The long-term outlook for the fishery is positive with good recruitment, growth and survival occurring. *The Fisheries Performance Assessment, Technical Report for Arthurs Lake – September 2016*, is available on our website.

Arthurs Lake fishery performance through time

Over the past five years, we have done two in-lake surveys (2013 & 2016), monitored the spawning run each year and tracked anglers’ catch rates and the total harvest of brown trout through the Angler Postal Survey.

Indications are that the size of fish is improving. A comparison of the survey results from 2013 and 2016, together with monitoring from this year’s spawning run, suggests the lake is now holding a greater proportion of larger fish.

Back in 2013, just 10 per cent of the fish were 400 mm or greater. In 2016, 34 per cent were 400 mm or greater. The 2017 spawning run indicates just over 50 per cent of the fish are now 400 mm or greater. Figure 5 shows how the trout population is changing, and while the 2017 information is from the spawning run only, it shows a real improvement.

Species	Measurement	Average	Minimum	Maximum
Brown Trout (231)	Length (mm)	376	110	567
	Weight (g)	616	10	1 690

Table 6: Summary length/weight data for Arthurs Lake brown trout survey, September 2016

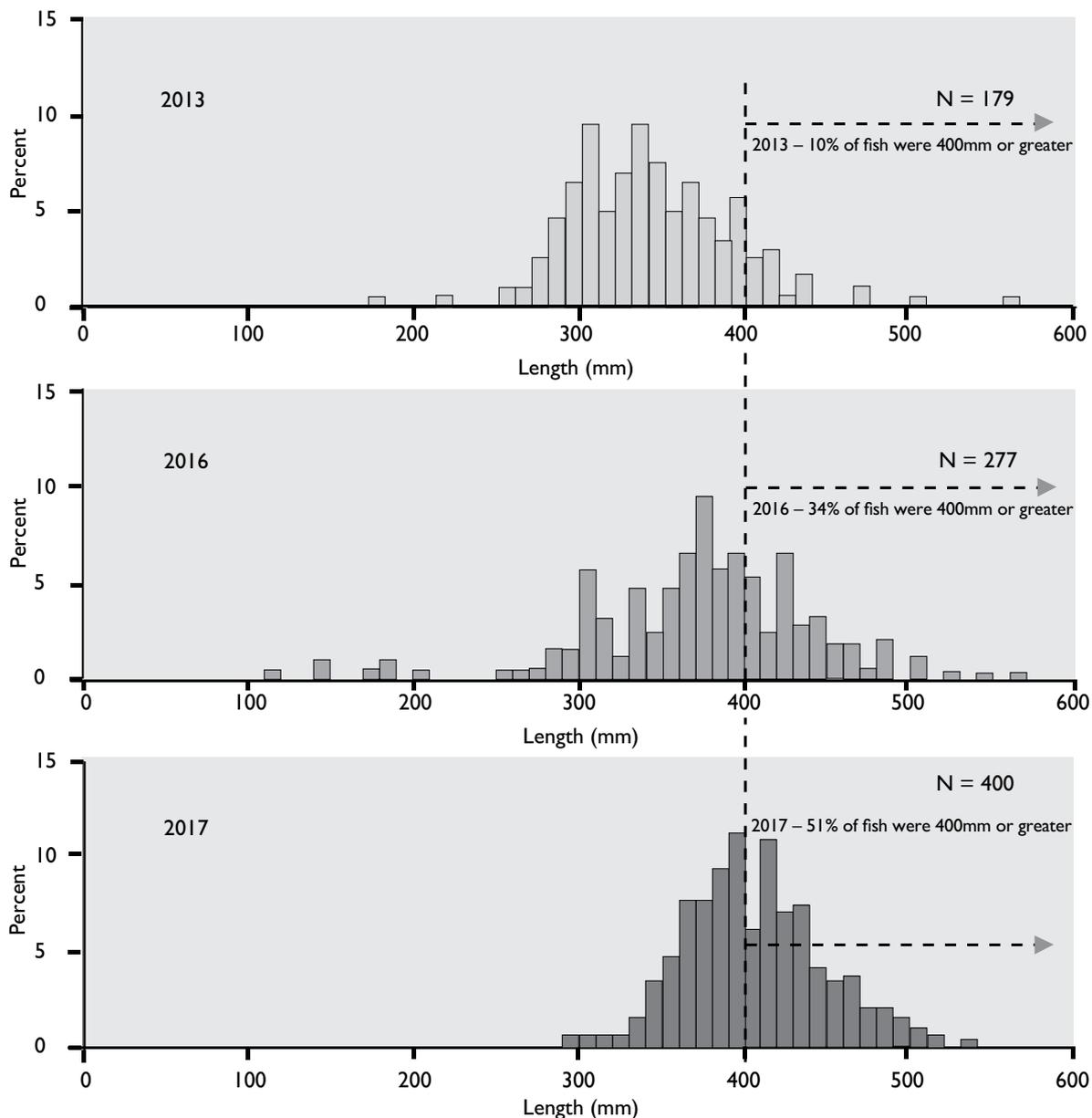


Figure 7: Comparison of length data for brown trout in Arthurs Lake 2013-17

Statewide river electrofishing surveys

An electrofishing survey of a selection of Tasmania's rivers was conducted during February and March 2017 in preparation for the World Fly Fishing Championship 2019. This survey followed on from the surveys in 2013, 2014, 2015 and 2016 conducted to assess recovery from the depletion of river brown trout populations around the State in 2012 and 2013.

Findings of the 2017 survey were adversely affected by environmental conditions and were inconclusive. Statewide river surveys will be undertaken again in 2017-18.

Preparation for fishery performance assessments 2017-18

We stocked Lake Leake with 2 000 adult brown trout that were marked with adipose fin clips in preparation for a survey to estimate the population size and assess the fishery. This survey is scheduled for July 2017.

We also individually tagged 500 adult brown trout collected from the River Derwent (Lake King William) spawning trap and released them into Shannon Lagoon. This action will allow us to estimate the trout population size, structure and growth rates in Shannon Lagoon. This survey is scheduled for September 2017.

Central Highlands spawning runs

Fish trap flood damage and repairs

The winter rain in June 2016 flooded many of the highland fish traps at the peak of the brown trout spawning run.

The high water flows damaged the traps at Hydro and Scotch Bobs creeks (Arthurs Lake). The damage to the creek bed at the Hydro Creek trap was so bad that we are considering other options for catching spawning trout here. We have found a suitable site closer to the lake and plan to build a new trap there in 2017-18.

The floods filled the Scotch Bobs Creek trap with silt and damaged some of its screens. We strengthened the levee and repaired the stream bank with an excavator. This trap was back in operation for the 2017 spawning run.

The Sandbanks Creek trap (yingina/Great Lake) survived the flood unscathed, as did the Tumbledown Creek trap (Arthurs Lake). We improved the Tumbledown Creek trap levees to provide greater protection from high flows.

On the River Derwent (Lake King William), high water flows breached the levee at the newly built trap. The lake subsequently back-flooded the trap, making it inoperable for the 2016 spawning run. Repairs were done while the river flow and lake were low over summer, and the trap was ready for the 2017 spawning run.

The flood badly damaged the fish trap at Mountain Creek (Lake Sorell). The creek bed was severely eroded, levees were washed out and the creek changed its course. No work has been done to quantify the amount or cost of works to rehabilitate the creek and trap, which remains inoperable.

The spawning runs

The 2016 brown trout spawning run was disrupted by the June floods and extended through to 1 July. Fish salvages conducted as water levels dropped immediately below the Little Pine Lagoon Dam (Little Pine River) and Grandpas Creek, yingina/Great Lake have been included in the transfer for the 2016 spawning run as shown in Table 8.

Trap	Number transferred	Number released above trap
Liawenee Canal	6 163	0
Sandbanks Creek	3 812	0
Tumbledown Creek	485	0
Scotch Bobs Creek	0	0
Hydro Creek	0	0
Mountain Creek	0	0
River Derwent	0	0
Little Pine River salvage	100	n/a
Grandpas Creek salvage	360	n/a
Total	10 920	0

Table 8: The 2016 adult brown trout transfers which occurred from 1 April to 1 July inclusive (the spawning run)

The 2017 spawning run transfers began on 3 April and were ongoing at 30 June. Good rains in May resulted in a good run into the Liawenee Canal trap, which produced the highest yield of all traps. In June, dry conditions limited the number of fish entering the Sandbanks (yingina/Great Lake), Tumbledown, Scotch Bobs creeks (Arthurs Lake) and River Derwent (Lake King William) traps. The run in the River Derwent trap only began in mid-June with steady numbers of fish entering the trap over a prolonged period. It is anticipated this trap will continue to yield fish through into August 2017. The behaviour of fish at this site will require a different approach to the other traps to maximise the catch. Table 9 shows the number of adult brown trout transfers occurring from Central Highland traps between 3 April and 30 June 2017.

The final figures for the 2017 spawning run will be reported in the Inland Fisheries Service Annual Report 2017-18.

Trap	Number transferred	Number released above trap
Liawenee Canal	11 509	0
Sandbanks Creek	2 060	0
Tumbledown Creek	3 005	3 362
Scotch Bobs Creek	326	186
Hydro Creek	0	0
Mountain Creek	0	0
River Derwent	641	0
Total	17 541	3 548

Table 9: The 2017 adult brown trout transfers which occurred from 3 April to 30 June inclusive (the spawning run)

As in previous years, samples of fish from each trap were measured for length and weight. The size of the run in Liawenee Canal enabled an early and late sample to be taken. The River Derwent had, on average, the smallest fish with the Liawenee Canal the largest. The largest change was recorded from the Arthurs Lake traps with the average increasing by 39 per cent since 2016. A summary of spawning run monitoring results can be found in Table 10

Spawning run	Number measured	Weight range (g)	Average weight (g)	Length range (mm)	Average length (mm)
Liawenee Canal – 26 April	200	370 - 1 800	999	305 - 545	439
Liawenee Canal – 20 May	87	340 - 1 730	965	310 - 551	433
Sandbanks Creek – 22 May	200	360 - 1 470	876	303 - 500	416
Tumbledown Creek – 23 May	200	290 - 1 410	745	295 - 510	403
Scotch Bobs Creek – 25 May	200	290 - 1 630	790	290 - 530	405
River Derwent – 6 July	200	110 - 790	376	220 - 410	319

Table 10: Results of brown trout spawning run monitoring 2017

Trout hatchery and stocking

Hatchery production

During the 2017 autumn, we stripped 150 000 ova from wild brown trout trapped in Liawenee canal, yingina/Great Lake. Mountain Stream Fishery kindly supplied 15 000 brook trout ova and, once reared to fry stage, they will be stocked out into the brook trout fisheries on the west coast.

Ova and fish sales

During the year we sold:

- 35 000 eyed brown trout ova to South Australian Fly Fishing Association (SAFFA)
- 1 500 yearling rainbow trout to registered private fisheries
- 5 000 rainbow trout advanced fry to registered private fisheries
- 1 610 triploid rainbow trout to private farm dams
- 1 000 yearling brown trout to registered private fisheries
- 20 000 brown trout fry to registered private fisheries

Stocking of inland waters for public fishing

Each year, we stock the public fishery from the Salmon Ponds hatchery, fish donated by commercial fish farms and wild fish trapped from the highland spawning runs.

In 2016-17 we distributed 23 831 brown trout, 96 040 rainbow trout, 20 000 brook trout and 5 793 Atlantic salmon into public waters.

A summary of fish species and size details is displayed in Table 11.

Age/Size class	Brown trout	Rainbow trout	Brook trout	Atlantic salmon
Fry (1-5g)			20 000	
Fingerling (6-50g)	3 000	37 500		
Yearling (51-300g)	2 300	39 227		
Adult (300g +)	18 531	19 313		5 793
Total	23 831	96 040	20 000	5 793

Table 11: Fish number, species and size class stocked into the public fishery in between 1 July 2016 and 30 June 2017

We thank Petuna Aquaculture, Tassal Russell Falls, Huon Aquaculture Company, Snowy Range Fisheries, Mountain Stream Fisheries, SALTAS Wayatinah and Atkinson Aquaculture for their donations of fish during the year:

- Appendix 1 shows a detailed listing of public waters we stocked during 2016-17.
- Appendix 2 shows a detailed listing of private dams for junior angling development we stocked during 2016-17.
- Appendix 3 shows a detailed listing of private farm dams for public fishing we stocked during 2016-17.

Stocking of farm dams for private fishing

We manage the stocking of farm dams for private fishing (with triploid rainbow trout only) by permit. Commercial hatcheries supply the rainbow trout.

During 2016-17, we approved the stocking of 10 275 rainbow trout into 31 private farm dams.

Whitebait

The 2016 whitebait season opened on 1 October and closed on 11 November with 625 whitebait licences sold, down 24 per cent on 2015.

There were unfavourable weather conditions throughout the majority of the season, which included heavy rain that caused widespread flooding, along with cool water resulting from snow melt.

In accordance with Schedule 1 of the *Seasons and Waters Order 1996*, rivers open for the taking of whitebait for the 2016 season were:

- Duck River
- Great Forester River
- Henty River
- Huon River
- Inglis River
- Mersey River
- Montagu River
- Pieman River
- River Derwent
- River Forth
- Rubicon River (except 50 m above and below the water gauging weir)
- kanamaluka/Tamar River (including the Trevallyn Tailrace).

Angler Postal Survey

We run the annual Angler Postal Survey (APS) to collect data on the recreational fishery. At the end of the season, we post a written questionnaire to a representative sample of licence holders. We collate the results and make calculations to estimate the catch rate and total harvest for each species and angler effort, as well as the number of anglers fishing particular waters.

In 2016-17, 5 000 questionnaire forms were posted and the response rate was 17 per cent, 2 per cent less than the previous year. The ranking of the most popular fisheries in 2016-17 is displayed in Table 12. It shows the estimated number of anglers who fished at each location, along with the estimated total catch rate for all species combined (brown trout, rainbow trout, brook trout and Atlantic salmon).

There is no change to the top five lakes and lagoons from last year. yingina/Great Lake remains the State's most popular fishery ahead of Arthurs Lake.

The catch rate at Arthurs Lake has dropped by 0.20 fish per day, while the yingina/Great Lake catch rate has increased by 0.56.

The River Derwent and the Mersey River are the top two most fished rivers respectively; North Esk River has moved back into the top ten most fished rivers, displacing the Macquarie River.

Ranking	Lake	Catch rate* (fish per angler per day)	Angler numbers
1	yingina/Great Lake	1.57	6 736
2	Arthurs Lake	0.75	4 428
3	Woods Lake	1.92	3 617
4	Penstock Lagoon	1.82	3 586
5	Bronte Lagoon	1.48	2 806
6	Little Pine Lagoon	0.61	2 446
7	Tooms Lake	1.38	2 370
8	Four Springs Lake	1.53	2 152
9	Bradys Lake	0.51	1 465
10	Craigbourne Dam	0.33	1 465
11	Lake Leake	0.99	1 153
12	Lake King William	3.66	1 122
13	Lake Echo	2.98	1 029
14	Lake Augusta	1.93	935
15	Brushy Lagoon	1.16	904

Ranking	River	Catch rate* (fish per angler per day)	Angler numbers
1	River Derwent	0.84	2 401
2	Mersey River	1.20	2 339
3	South Esk River	1.34	2 098
4	Meander River	0.88	1 652
5	Tyenna River	2.58	1 341
6	Huon River	0.59	1 122
7	River Leven	1.01	966
8	Brumbys Creek	0.82	904
9	North Esk River	1.40	810
10	St Patricks River	2.38	717

Table 12: Ranking of fisheries based on popularity from the 2016-17 Angler Postal Survey

* Catch rate = all fish species combined as fish per angler per day

The fisheries with the highest catch rates (fish per angler per day) for the 2016-17 season across all the waters are:

- Liffey River (3.78)
- Lake King William (3.66)
- Lake Echo (2.98)
- Tyenna River (2.58)
- Laughing Jack Lagoon (2.41)
- St Patricks River (2.38)
- Lake Rowallan (2.22)
- Lake Ada (2.17)
- Meadowbank Lake (2.15)
- Lake Burbury (2.08).

The APS results for 2016-17 compared to the four previous seasons are shown in Appendix 4.

Anglers Access Program

The Anglers Access Program addresses the needs of anglers by:

- developing, upgrading and maintaining infrastructure;
- improving access arrangements to inland waters; and
- providing information to anglers.

Through licence agreements, memorandums of understanding (MoUs), funding applications and cooperative arrangements we foster key relationships with:

- angling clubs and associations
- landowners
- primary producers
- water managers
- governments
- corporations
- non-government organisations.

Through these arrangements, the Anglers Access Program actively contributes to riparian management.

The IFS installs and maintains signage, fencing, gates, parking, stock grids and fence stiles to facilitate access and minimise disruption to landowners.

During the 2016-17 year, the IFS and Anglers Alliance Tasmania completed the South Esk River Anglers Access Project. A Tasmanian Community Fund grant funded this project with in-kind support from the IFS. The project provides new facilities and access arrangements across 40 km of private and public land between Hadspen and Upper Esk. The project involves 18 private landowners, 33 locations throughout the catchment, and over 30 fence stiles and other infrastructure.

The South Esk River offers some great fishing near Launceston as well as further afield at Avoca, Fingal, Mathinna and Upper Esk. Canoe access points at Hadspen, Perth and Clarendon provide additional scope for the growing number of anglers with suitable boats to access an extra 20 km of river.

The South Esk is the 10th major river to benefit from an Anglers Access Program project in Tasmania. As well as this project, two landowners received Riverbank Erosion Grants for work in the Kanamaluka/Tamar Estuary and Esk Rivers catchments, which will further improve water quality.

Severe flooding in the majority of Tasmania's river catchments in June and July 2016 caused significant damage to Anglers Access infrastructure. The floods displaced and damaged infrastructure on the Huon, Tyenna, Leven, Mersey, Meander, Macquarie, Lake, North Esk and South Esk rivers and Brumbys Creek. Inspection, making safe and repairing infrastructure was a major focus of the Anglers Access Program and was completed in June 2017.

During the year, the Program trialled the use of a Data Collector App developed by DPIPW to capture, record and manage Anglers Access Program infrastructure throughout the State. The trial was a success and the Data Collector App will be the basis for future infrastructure management.

The IFS produces and distributes Anglers Access Program brochures. We distribute the brochures through major tackle stores, licence agents and the Tasmanian Visitor Information Network, both in Tasmania and interstate, as well as via the IFS and AAT websites and the Infish app. A new brochure for the South Esk River was published in June 2017.

Boating infrastructure improvements and developments during 2016-17 included the construction of a flexmat boat ramp next to the new timber landing at Penstock Lagoon, funded by the MAST Recreational Boating Fund. The IFS repaired erosion on the rock break wall at the Woods Lake boat ramp.

Road maintenance projects undertaken include repairs to drainage, grading and potholing of Woods Lake Road and grading of Large Bay Road at Lake Echo. We also conducted much needed maintenance to the Clarence Lagoon vehicle track. We cleared vegetation from both sides of the track and improved drainage to ensure continued access for anglers to the southern side of the TWWHA.

The IFS collaborated with the Meander Valley Council to apply for funding from the Community Infrastructure Fund to construct an accessible angling platform at Four Springs Lake. The application was successful, and the platform will be constructed in 2017-18. The IFS completed vegetation clearing on the dam wall and car park at Four Springs Lake and routinely flushed the riparian valve.

The IFS and Forico applied to complete a land transfer at Four Springs Lake to transfer the dam wall and surrounding riparian area to The Crown. This will enable the IFS to manage the infrastructure for future generations of recreational users. It is anticipated that the transfer will take up to two years to complete.

Fisheries compliance

Compliance statistics from 1/7/16 to 30/6/17

- 4 185 angling licences inspected.
- 101 whitebait licences inspected.
- Nine whitebait nets seized.
- 24 freshwater crayfish nets and 4 baited lines seized.
- Two graball nets seized.
- 57 prosecution offences listed for eight defendants in the Magistrates Court.
- Three further defendants are to appear for plea, hearing and sentencing on seven charges.
- 117 Infringement, Conditional and Formal Cautions issued for 124 offences.
- \$31 736 in court fines and special penalties.
- \$20 718 in infringement notice fines.
- \$52 454 in fines from all sources.
- One convicted whitebait offender served with "Notice of Disqualification" from holding a recreational whitebait licence for five years until 2021.
- One defendant sentenced to 21 days' imprisonment wholly suspended on the condition that the defendant commit no offences punishable by imprisonment for two years.
- As of 1 July 2016, nine notices of disqualification were current, preventing offenders from holding a recreational whitebait licence during the 2016 whitebait season.

Three full-time and eight part-time Officers authorised under the *Inland Fisheries Act 1995* (the Act) delivered fisheries compliance for the year. This includes enforcement activities, investigations and prosecutions, as well as educational and public relations activities.

Compliance objectives:

- To maximise compliance with Tasmanian inland fisheries legislation.
- To contribute to achieving the objectives of inland fisheries management plans.
- To promote freshwater fishing.
- To educate anglers about responsible fishing.

Fisheries Officers enforce a wide range of regulations under the Act, and conduct angler creel surveys to help with fisheries assessments. Operations are guided by the Compliance Operational Plan 2016-17 that identifies key dates including the opening of the brown trout season, long weekends and public holidays.

We work closely with other State agencies such as Tasmania Police and the Parks and Wildlife Service (PWS) to patrol remote areas and to detect, and respond to, illegal activity.

Following up intelligence leads was critical to the success of joint operations during the year. With Tasmania Police, we carried out operations to enforce whitebait regulations on waters in the North West, successfully laying charges for inland fisheries and other offences. The cooperation benefited all the enforcement agencies involved, and the operations led to the conviction of five defendants for 49 whitebait and related offences, with fines of \$28 616.

Analysis of fisheries offences showed the waters in the State with the poorest compliance record were Brumbys Creek, Craighourne Dam, Four Springs Lake, River Derwent, Mersey River and Tooms Lake. All had more than seven infringement notices issued in 2016-17. These waters will receive special attention in the Compliance Operational Plan 2017-18.

Table 13 below details the offences prosecuted in the Magistrates Court during 2016-17.

Of particular note:

- Two defendants appeared in the Burnie Magistrates Court charged with 43 whitebait-related offences. They were fined \$22 660, with one defendant sentenced to 21 days imprisonment wholly suspended on the condition that the defendant commit no offences punishable by imprisonment for two years.
- An offender in possession of freshwater crayfish was successfully prosecuted.
- Two defendants were convicted of six offences against Fisheries Officers.

Prosecution offences (Magistrates Court)	Number
Possess or use net other than landing net or seine net at inland waters	17
Take whitebait without a whitebait licence	13
Fail to comply with Ministerial order under the <i>Inland Fisheries Act 1995</i> relating to the taking of whitebait	11
Possess whitebait without a whitebait licence	4
Abuse Officer	2
Mislead Officer	2
Threaten Officer	2
Possessing assembled rod, reel and line at any inland waters without licence	1
Possess freshwater crayfish	1
Possess product of protected wildlife without authority	1
Take excess whitebait	1
Take fish from inland waters by means other than rod and line	1
Take protected wildlife without authority	1
Total	57

Table 13: List of offences prosecuted in the Magistrates Court 2016-17

Compliance operations detected and dealt with 181 offences during the 2016-17 angling season:

- 147 committed under the *Inland Fisheries Act 1995*; and
- 34 committed under the *Marine and Safety Authority Act 1997*, *Wildlife (General) regulations 2010* and *Litter Act 2007*.

Fisheries Officers checked 4 185 anglers, and 98.5 per cent of them were found to be compliant with the requirement to hold a current fishing licence. In spite of this low non-compliance figure, fishing and being in possession of an assembled rod and line without an angling licence accounted for 50 per cent of all infringement notice offences.

Boating anglers failing to wear a Personal Floatation Device (PFD) continues to be a serious problem, with 36 infringement notices issued for this offence, making it the second-most-common offence detected. Table 14 below outlines the infringement notice offences detected during 2016-17.

Offences	Infringement notice offence	Infringement notice offences endorsed as a Conditional Caution	Formal Caution offences	Total	Detection rate (total/ number of checks undertaken)
Taking acclimatised or indigenous fish without an angling licence	24	11		35	0.84%
Possessing assembled rod, reel and line without an angling licence	16	11		27	0.64%
Possess or use net other than landing net or seine net at inland waters	4			4	0.10%
Not complying with Ministerial order about taking fish – closed water	1	4		5	0.12%
Take fish from inland waters by means other than rod and line	2			2	0.05%
Using bottle, jar, can or similar object to indicate movement in the rod and line	2			2	0.05%
Using part of fish as bait to take fish in inland waters not subject to tidal movement	2			2	0.05%
Fishing with more rods and lines than endorsed on licence	2			2	0.05%
Taking fish with unattended set rod		1		1	0.02%
Deposit litter in a public place		1		1	0.02%
Use ground bait		1		1	0.02%
Using natural bait in specified waters		1		1	0.02%
Possess controlled fish			4	4	0.10%
Fail to wear PFD on vessel under 6 metres while underway	28	8		36	0.86%
Fail to store safety equipment in good order	1			1	0.02%
Total	82	38	4	124	2.96%

Table 14: Outline of the infringement notice offences detected during 2016-17

Priority 2: Meeting the environmental challenges of inland waters and fisheries

The IFS is responsible for the conservation and management of all native freshwater fish in inland waters. What we do includes:

- managing and conserving all freshwater native fish;
- eradicating and managing introduced freshwater pest fish;
- providing specialised scientific advice and services; and
- advocating for key environmental outcomes to ensure the health of our freshwater fishery.

Saddled galaxias

We monitored the saddled galaxias populations at Woods and Arthurs lakes during October 2016.

The catch per unit effort for the Arthurs Lake population was lower than 2015, falling from 5.3 fish per net to 2.6. There was a strong cohort of young fish in the 50-70 mm length range, indicating good recruitment from the 2015 spring spawning. Larger, older fish were fewer than expected. The reason for fewer adults is unclear.

At Woods Lake, the catch per unit effort dropped from 2.5 fish per net in 2015 to 2.0 fish per net in 2016. Younger fish were under-represented, indicating poor recruitment from the 2015 spawning. However, there was a good range of larger, older fish. The reason for there being fewer younger fish is unclear.

Arthurs paragalaxias

There were very positive signs for the Arthurs paragalaxias populations at both Arthurs and Woods lakes.

The Arthurs Lake population was healthy with significant numbers of juvenile fish present.

At Woods Lake, there were 22 individual fish caught for just one night's fyke netting as compared to 34 for two nights' fishing in 2015. This catch shows that the Arthurs paragalaxias is now naturally recruiting in Woods Lake and confirms that the translocation program has been a success and is no longer required.

Shannon and Great Lake paragalaxias

During May 2017, we undertook a native fish monitoring survey in Shannon Lagoon. The survey showed good numbers of the Shannon paragalaxias but lower numbers of the Great Lake paragalaxias. This result is comparable with past surveys for these species.

In June 2017, we surveyed native fish in Penstock Lagoon. The survey showed the Shannon paragalaxias population was healthy. We captured good numbers of fish with a high proportion of young fish present. This shows good recruitment over the last year. The adult fish sampled were close to spawning. Just one Great Lake paragalaxias was captured but this is not unusual. This species occurs in good numbers in Yingina/Great Lake but is uncommon in Penstock Lagoon.

The spotted galaxias was also found in the survey.

Golden galaxias

During March 2017, we conducted the annual golden galaxias survey. Based on the results, the golden galaxias populations in lakes Crescent and Sorell are good, with strong recruitment evident during 2014-17. Longer, older fish were under-represented in the catch this year in both lakes, especially Lake Crescent, but the reason for this is unclear. The population will be monitored again in 2018.

Clarence galaxias

During April 2017, we monitored Clarence galaxias in Clarence Lagoon. Catch rates for the species were high, with 139 Clarence galaxias captured over two nights. Of this total, 78 per cent were juvenile fish in the 40-60 mm length range, indicating strong recruitment (see Figure 15). A survey of the trout population during the same period did not show the presence of any fish species other than low numbers of brook trout.

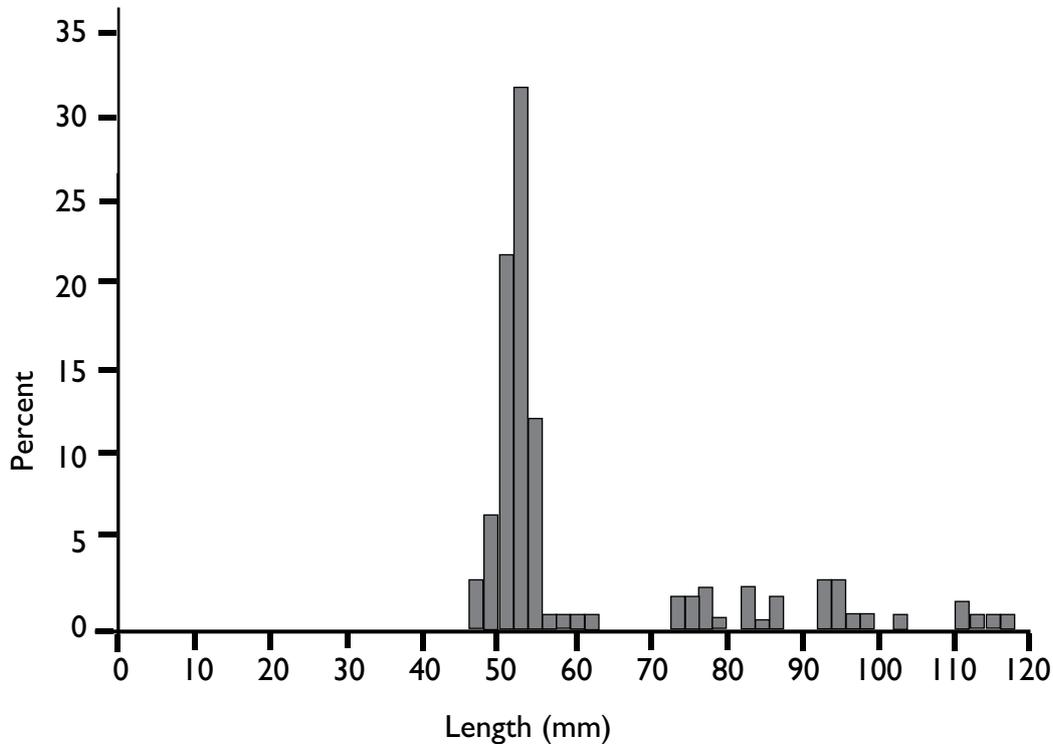


Figure 15: Length distribution of the Clarence galaxias from Clarence Lagoon

Swan galaxias

During November - December 2016 we conducted a native fish monitoring survey of Swan galaxias across several locations. The survey provided varied results.

In Joes Creek, which has not been monitored since the extreme drought conditions of 2006-07, Swan galaxias were found in small numbers.

In the Cygnet River, we found no Swan galaxias, as has been the case for recent years, but the invading climbing galaxias were abundant.

We found no Swan galaxias at Lost Falls Creek, St Pauls River, Brodribb Creek, Parramores Creek or Snaky Creek.

In Tater Garden Creek, we observed a good number of juvenile fish in the mid-section. No galaxias were present in the upper or lower reaches but we did find several brown trout in the lower section.

Only Dukes River contained a robust population of Swan galaxias.

Scientific and technical advice

We provided input to projects conducted by Forestry Tasmania, Tasmanian Irrigation and Hydro Tasmania, giving advice about environmental issues. We were involved in the State's farm dam development assessment process, reviewing a number of reports. We also provided specialist support to the Threatened Species Section of DPI/PWE and the Forest Practices Authority on a range of threatened fish issues.

We conducted a survey to determine the presence of pest fish in the Floods Creek catchment for Tasmanian Irrigation. None were found.

Eastern Gambusia Program

During March 2017, we undertook a survey to examine the current distribution of eastern gambusia in the kanamaluka/Tamar River estuary. The results suggest this introduced species has not spread outside its known range since discovery in 1990. The universities of Tasmania and Adelaide continue to study and examine options for the control and eradication of eastern gambusia with the Trojan Y genetic biological control method.

Redfin perch range expansion

Following surveys of the Parramatta Creek catchment and lower sections of the Mersey River during 2016-17, we found no evidence to confirm instream recruitment of redfin perch in the Mersey River. Consequently, we decided to attempt to eradicate the source population of redfin perch in the uppermost farm dam at the head of Parramatta Creek. In May 2017, we drained and treated the dam with the fish-specific poison rotenone. Early signs were very positive, with large numbers of redfin perch killed. Follow-up surveys during 2017-18 will confirm the status of the population. We will consider further eradication activities for two dams further downstream on Parramatta Creek in 2017-18.

Early in 2017, we received a report of redfin perch in the mid sections of Pipers River. A survey conducted during March confirmed their presence at low to moderate densities in a 17 km section between Lalla and Baxters roads. Several length cohorts were present, indicating likely breeding in the river itself. We determined that redfin perch are established in the river system and that eradication is not feasible.

A small number of redfin perch were discovered in the display ponds at the Salmon Ponds during annual cleaning. It appears they were transferred by the pump that supplies the Ponds with water from the River Derwent. We improved the screening of the pump intake to stop the transfer of redfin perch to the Salmon Ponds.

We also conducted an electrofishing survey of the Plenty River during autumn 2017 to determine if redfin perch had established a population. We found no redfin perch.

Cherax destructor

Following a report of a possible incursion of the noxious mainland yabby *Cherax destructor* in early 2017, we surveyed a water body located on the southern side of Poatina Road at grid reference GDA 94 MGA 55 E 485568; N 5347922 (locally known as Lake Lynch) in the Central Highlands. This survey confirmed their presence in large numbers, with several length cohorts present. Further surveys suggested the species had not established downstream or in the neighbouring water body, locally known as Lake Duncan. During March 2017, Lake Lynch was treated with the fish poison rotenone. Early indications suggest the treatment was successful. Follow-up surveys to confirm this are planned for 2017-18.

Carp Management Program

Lake	Total 2016-17	Adult / Juvenile	Total 1995 to present
Sorell	439	439 / 0	41 345
Crescent	0	0	7 797

Table 16: Carp captures from lakes Sorell and Crescent for the 2016-17 season

In 2016-17, 439 carp were captured from Lake Sorell, down from 756 in 2015-16. This follows the trend of declining carp captures as the population is steadily reduced (Figure 17).

The 2016-17 year provided big challenges for the Carp Management Program. Lake Sorell filled quickly after good winter rain, stimulating the carp to move. The lake hit full supply at the end of

September and continued to rise in early October, peaking at 160 mm above full supply level. The rapidly rising water level filled the marshes that combined with the warm temperatures over the spring months, triggered the carp population to move inshore for spawning. In response, we moved our fishing effort from the deep water into the shallow edges around the lake.

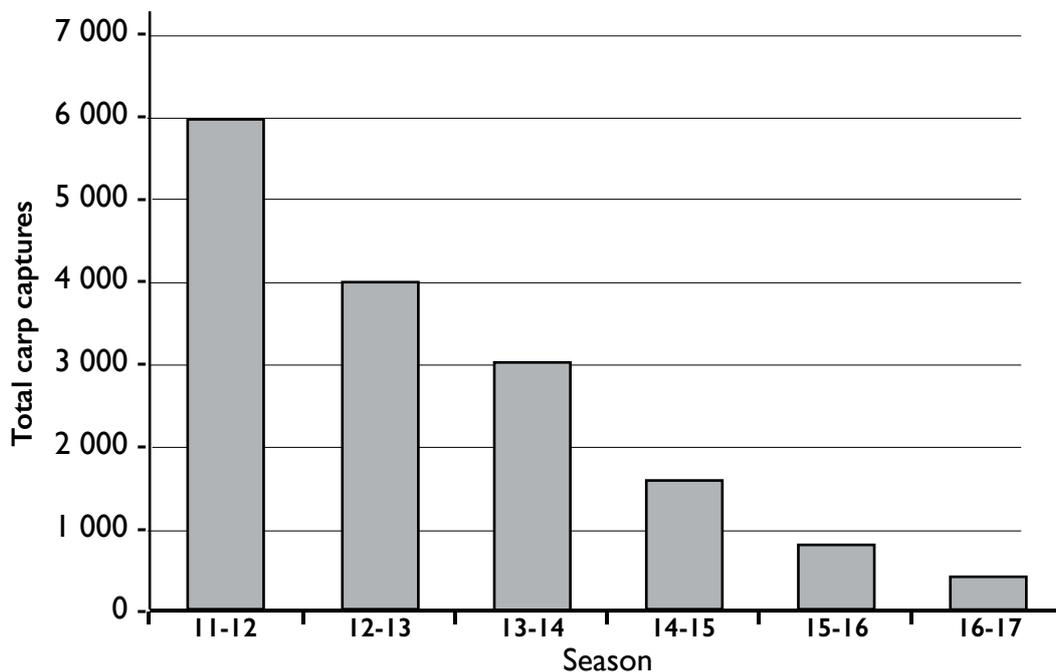


Figure 17: Total Carp captures 2011-12 to 2016-17

A range of fishing methods, targeting all sizes of carp, were used including: gillnets, small and double-winged fyke nets, traps stitched into barrier nets, box traps, boat electro-fishers, and backpack electro-fishers.

We set 10 km of gillnet behind the barrier nets as an extra precaution, to prevent carp from accessing preferred spawning habitat. This protected more than double the length of barrier than in previous seasons. It allowed staff to pinpoint the location of breaches, and undertake targeted electrofishing to remove invading carp not caught in the gillnets.

We set additional gillnets across and within key drainage areas in the marshes behind the outer barrier and gillnet. Many of these were trammel gillnets, which are less size selective and more efficient than regular gillnets.

The most carp caught in a single day was 41 on 26 December that coincided with high temperatures. This capture included 24 carp across three traps in the barrier net at Silver Plains Marsh. The capture of carp in traps in strategic locations throughout the marsh areas was significant and contrasted with the previous year when we caught most carp in deeper areas of the lake.

The targeting of transmitter fish was still an important strategy this season, with several significant carp captures occurring as a result. Of note was the capture of a 2.93 kg female carp from a trammel net, which we set around a transmitter fish detected on a shallow, rocky shore on the southern end of St Georges Island. This fish contained 460 grams of eggs (with a gonadosomatic index (GSI) of 16 per cent), and was the biggest carp removed from Lake Sorell over the past 6 years. This removal is of particular importance due to the carp's advanced gonad size and spawning potential.

Through the year, we captured only adult carp. We ran monthly surveys from November to March to detect eggs or juvenile carp, but we found no evidence of spawning or recruitment.

Analysis of the capture data this year indicates the adult carp population of Lake Sorell is struggling in both size and maturity. The poor health of the population is compounded by over 50 per cent of the male population being sterile due to a "jelly-like" gonad condition, up from 33 per cent last year.

Raihan Mahmud, a PhD student at the Institute for Marine and Antarctic Studies (IMAS), is investigating the jelly-like gonad condition (JGC) in carp. The focus of the project is on determining the cause of JGC in Lake Sorell carp. The hope is the study will assist in the development of a genetic carp control method. The Carp Management Program will use the sterile JGC carp as radio-trackers, eliminating the risk of tracker fish spawning.

The Program publishes a separate annual report available from the IFS website.

Elver and lamprey restocking

We catch and stock migrating elver and lampreys from two Hydro Tasmania catchments:

1. Meadowbank Dam in the River Derwent
2. Trevallyn Tailrace in the kanamaluka/River Tamar

We do this under the Elver and Lamprey Restocking Agreement 2016-17 between Hydro Tasmania and the IFS. This agreement, now in its ninth year, requires us to provide Hydro Tasmania with a summary of performance against the restocking plan.

In 2016-17, we caught 165 kg of lamprey in the Meadowbank Dam trap and released them into Lake Meadowbank. We trapped 1 161 kg of elver from the Meadowbank Dam trap, and harvested a further 267 kg of elver at the Trevallyn tailrace. We stocked a number of public waters with elver from the two sites, as shown in Table 18.

Water body	Kg stocked	Eels per kg	Number of eels stocked	Elver source: T - Trevallyn M - Meadowbank
Lake Burbury	55	909	49 995	T
Lake Burbury	50	196	9 800	M
Lake Meadowbank	27	909	25 543	T
Lake Meadowbank	251	196	49 196	M
Lake Rowallan	50	196	9 803	M
Lake Pieman	150	196	29 411	M
South Esk River	100	909	90 900	T
South Esk River	100	196	19 600	M
Plenty River	19	196	3 725	M

Table 18: Public waters stocked with elver 2016-17

Commercial freshwater fishing (eel) licence (CFFL) holders who elected to receive an industry support allocation of free elver for restocking received a maximum of 50 kg per licence per year. An exemption permit was issued to each CFFL holder to allow the possession, transport and release of juvenile eels into approved waters within their licence catchment.

- Tasmanian Eel Exporters who requested elver for restocking received 350 kg across seven licences.
- CFFL 11 King Island who requested elver for restocking received 100 kg, taking their 2017-18 allocation of 50 kg in advance.

The public waters stocked by CFFL holders with elver is presented in Table 19. The details of farm dams stocked is not presented.

Water body	Kg stocked	Eels per kg	Number of eels stocked	Elver source: T - Trevallyn M - Meadowbank	CFFL #
Bells Lagoon	20	864	17 280	M	1
Bob Lagoon	14	931	13 034	T	11
Bob Lagoon	10	428	4 280	M	11
Brumbys Creek	20	489	9 780	M	9
Brushy Lagoon	25	864	21 600	M	21
Cask Lagoon	6	836	5 061	T	11
Cask Lagoon	10	428	4 280	M	11
Four Springs Lake	25	864	21 600	M	21
Lake Barrington	25	807	20 175	M	24
Lake Belmont (Swansea)	10	489	4 890	M	22
Lake Echo	25	807	20 175	M	22
Lake Flanagan	75	931	69 825	T	11
Lake Flanagan	20	428	8 560	M	11
Lake Gairdner	12	489	5 868	M	24
Lake Kara	20	864	17 280	M	24
Lake Leake	25	807	20 175	M	1
Lake Llewellyn	13	864	11 232	M/T	26
Lake River (below Woods Lake)	30	483	14 490	M	9
Lake Tiberius	35	483	16 905	M	22
Meander River	10	489	4 890	M	21
Pear Shape Lagoon	5	836	4 180	T	11
Pear Shape Lagoon	10	428	4 280	M	11
Pipers Lagoon	10	864	8 640	M	27
Rebecca Lagoon	10	864	8 640	M/T	26
Tooms Lake	25	807	20 175	M	1

Table 19: Public waters stocked by Commercial Freshwater Fishing Licence holders with elver 2016-17

Priority 3: Manage and support our commercial fisheries to be efficient and sustainable

Fish farms

This year the Government is preparing the Draft *Finfish Farming Environmental Regulation Bill 2017*, which proposes a new Environmental Licence under Tasmania's *Environmental Management and Pollution Control Act 1994* (EMPCA). This framework will provide the Director, EPA with a clear, independent statutory role for managing the ongoing environmental regulation of the State's finfish farming industry. Under the Bill, the environmental regulation of all large fish farms will be removed from fish farm licences (until now regulated by the *Inland Fisheries Act 1995*) and transferred to the EPA under a separate licence. The *Inland Fisheries Act 1995* will continue to regulate the operation of freshwater hatcheries by licence. The Bill is expected to be tabled early in the 2017-18 year.

One fish farm licence application was issued during the year, for a Commercial Scale 1 (full recirculated water) eel on-growing facility at Bagdad.

One fish farm licence application remains under consideration.

Eighteen salmonid fish farms, six ornamental aquarium operations and one eel fish farm were licensed at year end.

Private fisheries

Private fisheries provide recreational fishing opportunities without being subject to angling licence provisions and angling regulations. At year end, there were 17 private fisheries registered with the IFS, three fewer than the previous year.

Fish dealers

The IFS regulates the import of freshwater live fish by registering Fish Dealers and issuing Exemption Permits for specific purposes.

We provide a Permissible Imports List to registered fish dealers to inform them of species permitted for import and trade.

Species may gain approval for import only if:

- they are approved under the national listing by the Department of Agriculture, Fisheries and Forestry Management through their Ornamental Fish Management Strategy; and
- they do not pose an invasive or disease risk to Tasmania.

During the year, 32 fish dealers were registered. This was a decrease of four from the previous year.

Commercial freshwater fishing licences

All 12 existing commercial eel fishing licences were renewed during the year; however, of these only ten licences were actively fished.

The industry caught and held a total of 53 320 kg of wild eels, which was similar to the previous year's total held catch of 52 594 kg.

Priority 4: Building and improving strategic partnerships

The IFS continued to work according to its Corporate Plan 2012 -17, a key component of which is to maintain and improve relationships with all stakeholders and industry participants.

We maintained Memorandums of Understanding with our key stakeholders:

- Hydro Tasmania
- Tourism Tasmania
- Tasmanian Irrigation
- Anglers Alliance Tasmania
- Births Deaths and Marriages
- Client Update Services, Service Tasmania
- Forico Pty Limited
- Southern Midlands Council
- New Plymouth District Council, New Zealand.

IFS remains a member of 26Ten, and a non-voting member of the Trout Guides and Lodges Tasmania Inc.

As the Corporate Plan 2012-17 draws to a close with the end of this financial year, a new Corporate Plan 2017-22 addressing current risks, challenges and opportunities has been developed in consultation with staff and the Inland Fisheries Advisory Council.

Some elements of the Corporate Plan 2012-17 remain relevant including securing the financial viability of the IFS, increasing participation in the recreational fishery and developing the organisation.

The new Corporate Plan 2017-22 increases the IFS focus on biosecurity, particularly invasive fish species such as redfin perch and the completion of the Carp Management Program. The Plan recognises the opportunities to promote Tasmania presented by the World Fly Fishing Championship 2019. Consideration is also given to the challenges presented by the increasingly variable climatic conditions that Tasmania has experienced in recent years.

The new corporate plan will be reflected in the presentation of the IFS Annual Report 2017-18.

Marketing, communication and promotions

We use a marketing plan to give us direction in promoting our recreational freshwater fishery, and this year we focused on five main messages:

1. Escape to the great Tasmanian outdoors, unwind, unplug and come home completely relaxed.
2. Explore some lesser known fisheries this season and be surprised. Consider a guide to improve your chances of success.
3. Go fishing with your kids and grandkids and pass on the tradition whilst creating some experiences that will be remembered for a lifetime.
4. We are focused on ensuring our fisheries remain sustainable and offer the best wild brown trout fishing experiences in the world.
5. The wet conditions have rejuvenated fisheries across the State and this season will be good with the outlook for the next three years also good.

World Fly Fishing Championship 2019

Australia has been chosen to host the 39th World Fly Fishing Championship in 2019 (WFFC2019) with Tasmania as the competition venue. The event will provide an international focus on Tasmania

and its renowned wild brown trout fishery. It is also expected to lead to an increased awareness of the State's spectacular pristine environment, rich cultural heritage and world class food and wine.

Teams from over 30 countries are expected to compete, bringing an estimated 800 anglers and support crew to stay in Launceston for the event that will be held between 30 November and 7 December 2019.

The IFS supported the successful bid for this prestigious event. The World Fly Fishing Championship was last held in Tasmania in 1988. As then, the IFS will play an important role to make sure the event is as successful as possible in promoting Tasmania. We are working closely with the Fly Fish Australia organising committee, Tourism Tasmania and Anglers Alliance Tasmania.

We are further supporting the event through representation on the organising committee, infrastructure development, regulation, fishery preparation and website development.

The World Fly Fishing Championship is organised by the governing body, Fips Mouche (Fédération Internationale de Peche Sportive Mouche, or in English the International Sport Flyfishing Federation) based in Europe. Fly Fish Australia is a member of Fips Mouche and will run the WFFC 19.

Events

Trout Weekend 2017 was a huge success. Held over the weekend of Saturday 20 and Sunday 21 May, the festivities were not dampened by the heavy rain or wind on the Saturday. All this did was push visitors to the undercover exhibits. The rain also made the trout run even stronger. The display sheds were a hive of activity as old friends and new came together to talk trout and fishing.

On the Sunday, the wind died right down and the warm sun encouraged everyone outside. The kids' fishing ponds were as popular as ever and again well supported by the Fishcare volunteer team.

Over 2 000 people came along to enjoy the activities and see the brown trout on their spawning run. The trout turned up in force in the Liawenee Canal, all in time for a great weekend.

We conducted the first Tasmanian Trout Fishing Photo Competition calling to anglers for their best Tasmanian trout fishing photos. We offered cash and gear prizes in both adult and junior categories. Photos needed to be taken in Tasmania and be trout related but they didn't have to contain a fish: perhaps a favourite fishing spot, artfully placed gear or a group of family and friends fishing together. Entry was free and we accepted up to six images with a maximum image size of 5 MB each.

The images were displayed and the winner announced at the Trout Weekend 2017.

Congratulations goes to the junior winner, Sabyr Harris, with his photo, *Four Springs Lake*. First prize in the adult category went to Steven Ooi for his photo, *Western Lakes*. The adult runner-up was David Green with his photo, *Tyenna River*.

We would like to thank everyone who entered the Tasmanian Trout Fishing Photo Competition. We received over 150 entries and it was a very hard job to select the winners. Congratulations really goes to all of you who entered. Thanks for sharing your inland fishing experiences with us.

Other events supported by the IFS this year included the stocking of junior angling dams for:

- New Norfolk Licensed Angler Association
- Devonport Anglers Club
- Bushy Park Junior Anglers
- Young Anglers Development Incorporated
- North Motton Rearing Unit
- Westbury Angling Club
- Anglers Alliance Tasmania Junior Anglers Day at four venues across the State.

We also supported:

- Central Highlands Bushfest
- Lake Burbury Fishing Competition
- North Western Fisheries Association's Ladies Day – Hiscutt Park
- Cressy Trout Expo.

We attended club events during the year, including:

July 2016

- STLAA Dinner and AGM
- NNLAA dinner and trophy night
- Longford Fishing Club (Cressy) dinner and trophy night
- TGALT dinner and AGM
- Tasmanian Fly Tyers Club
- Bridgewater Anglers Association AGM and dinner

August 2016

- Ulverstone Anglers Club dinner and trophy night
- Westbury Fishing Club dinner and presentation night

October 2016

- AAT Statewide Junior Angling Day

November 2016

- Tasmanian Fly Fishers Club general meeting
- Talk Wild Trout conference (Victoria)

December 2016

- Break O'Day Sports Angling Club general meeting
- North West Fly Fishers Association Christmas BBQ

January 2017

- Bronte Fly Fishing School

February 2017

- National Irrigators Council
- Tackle World National Conference (Salmon Ponds)
- Devonport Fly Fishers Club meeting
- Bridgewater Anglers Club meeting

May 2017

- Launceston Fly Fishers
- Regional Boating Fund meeting, Devonport
- Regional Boating Fund meeting, Launceston

June 2017

- Glenorchy Anglers Club
- Southern Tasmanian Licensed Anglers Association annual dinner
- Longford Fishing Club annual dinner
- Latrobe Rotary Club meeting.

Work experience

We give opportunity for students to do on-the-job training, creating a positive attitude towards work. We help students make informed decisions about their future education and career choices.

Over the 2016-17 year, we had students from St Virgil's College, the Australian Maritime College, the Institute for Marine and Antarctic Studies, Rosny College, Charles Sturt University and The Friends' School come and spend time with us.

Students come to work with us because they get practical knowledge of different parts of fisheries management. They are able to collect different species of fish, handle fish, collect data, and do general field work.

Most of the students' time is working with the Carp Management Program team. The work in this area is very diverse. The students get to be involved in tracking tagged transmitter carp, setting gill nets and traps, and collecting biological information from any carp caught. They also help out on mark-and-recapture tagging studies if we are doing any when they visit.

Other opportunities include learning about spawning behaviour of brown trout, how to tag fish correctly and how to strip fish for their eggs. Many of the skills can apply to marine (sea) as well as freshwater fisheries.

Publications

Every year we produce and distribute our essential pocket guide, the Tasmanian Inland Fishing Code. We give this free with every angling licence. The code has all the latest regulations, plus more. The 2016-17 code was sponsored by:

- Anaconda
- Hydro Tasmania
- Kentish Council
- LIST map
- Marine and Safety Tasmania
- Nekon Pty Ltd – the lessee of the tourist operations at the Salmon Ponds
- Tamar Marine.

We kept up the news reports on our website www.ifs.tas.gov.au during the year. We talked to anglers and stakeholders via email or mail. We also contributed to fishing magazines and news in the regional press, plus advertising and editorial for the trout fishing features at the start of the 2016-17 season. We create a report and present it at each Anglers Alliance Tasmania meeting, which we then post on our website. Some specific publications were:

- Carp Management Program Annual Report 2015-16
- Carp Management Program Quarterly Report, January to March 2017
- Carp Management Program Quarterly Report, October to December 2016
- Carp Management Program Quarterly Report, July to September 2016
- Fisheries Performance Assessment Technical Report Arthurs Lake, August 2016
- Fisheries Performance Assessment, Technical Report for Penstock Lagoon, July 2016
- Inland Fisheries Service Annual Report 2015-16
- Report for Anglers Alliance Tasmania, February 2017
- Report for Anglers Alliance Tasmania, May 2017

- Report for Anglers Alliance Tasmania, August 2016
- Report for Anglers Alliance Tasmania, November 2016
- South Esk River Anglers Access brochure, June 2017
- Tasmanian Inland Fishing Code 2017-18
- Western Lakes Anglers Access Brochure Ed5, February 2017

Third party publications with IFS support:

Journal Publications:

- Norazmi-Lokman N.H., Purser, G.J. and Patil, J.G. (2016) Gravid Spot Predicts Developmental Progress and Reproductive Output in a Livebearing Fish, *Gambusia holbrooki*. PLoS ONE 11(1): e0147711. doi:10.1371/journal.pone.0147711.

Theses:

- Adair, B. (2015) Chemo-attraction in common carp *Cyprinus carpio* (Linnaeus, 1758): what mediates attraction and can synthetic GnRH analogues (Ovaplant®) enhance the attraction of conspecifics? Thesis submitted in fulfilment of the requirements for the degree of Bachelor of Science (Hons). University of Tasmania.
- Tran, N. (2016) Masculinization of *Gambusia holbrooki* using 17 α -Methyltestosterone. Thesis submitted in fulfilment of the requirements for the degree of Master of Applied Science. University of Tasmania.
- Norazmi-Lokman, N.H. (2016) Hormonal Feminization and associated reproductive impacts in the eastern mosquitofish *Gambusia holbrooki*. Thesis submitted in fulfilment of the requirements for the degree of Doctor of Philosophy. University of Tasmania.

Presentations and Conference Abstracts:

- J Patil (guest speaker). Trojan Y genetic control of *Gambusia holbrooki*: rationale, progress and challenges. National Volunteer Week celebrations. Tamar Island Wetland Reserve, Launceston.
- Mahmud R., Purser J.G and Patil J.G. (2016). Characterisation and aetiology of Jelly-like gonad condition (JGC) in the common carp, *Cyprinus carpio* (L). ASFB-OCS Joint Conference, 4-7 September 2016. Hobart. Abstract 180. (<http://asneclipse.asnevents.com.au/assets/ASFB-Conference/Program/Abstract-book.pdf>)
- Norazmi-Lokman, N.H, Purser J.G and Patil, J.G. (2016). Gravid spot: A surrogate for predicting progress of embryonic development and reproductive output in a live bearing fish (*Gambusia holbrooki*). ASFB-OCS Joint Conference, 4-7 September 2016. Hobart. Abstract 41 (<http://asneclipse.asnevents.com.au/assets/ASFB-Conference/Program/Abstract-book.pdf>)
- Patil, J.G., Cui, P., Norazmi-Lokman N.H., Kwan T,N., Diggle, J., Grutzner F. and Purser J.G. (2017). Trojan Y Genetic Control of *Gambusia holbrooki*: rationale, progress and challenges. In: Proceedings of the 17th Australasian Vertebrate Pest Conference, Canberra. Invasive Animals Cooperative Research Centre, Canberra. Buckmaster, T (ed).

Priority 5: Maintaining a high standard of individual achievement and wellbeing

While DPIPWE provides human resource administration, the IFS is responsible for staff performance, wellbeing and safety. The IFS complies with all DPIPWE human resource policies.

We completed performance management reviews for all staff during the year.

The IFS supports most requests for work-related training. Administration staff attended courses on archiving, disposals and correct record management offered by the Tasmanian Training Consortium.

Senior staff attended the DPIPWE Senior Managers Forums and attended components of DPIPWE's leadership program as required.

Refresher first-aid courses were completed in the year, and Donna Barber continues as the first aid officer for the New Norfolk site.

The IFS encourages staff to break from constant sitting during the day and promotes lunchtime walking. There is also a fully equipped gymnasium on site together with a number of instructional DVDs that address exercise methods and fitness issues.

The IFS again supported flu vaccinations for any staff member who wished to take up the offer, and these were done at the local pharmacy or the staff member's preferred GP.

Workplace inspections are carried out regularly, and we promptly identify matters to be attended to.

The IFS is aware that all staff must hold the necessary skills and qualifications to undertake their work safely and competently. The IFS is committed to continuing staff training and development and providing a safe working environment.

We encouraged all staff to attend the general staff meetings that were held monthly through the year. We addressed WHS issues at each meeting along with key activities and program updates.

Priority 6: Improving the organisation and securing its financial future

Finance and administration

The year concluded with a net operating deficit of \$167 562 and a comprehensive surplus result of \$23 627. The operating result was not in line with budget expectations and arose from additional expenditure associated with flood damage incurred in the previous year and the need for the IFS to provide a greater level of direct funding to the Carp Management Program. In addition, the IFS had not been able to achieve the sales of elver and ova as it had in the previous financial year. The comprehensive surplus resulted from the profit on the sale of motor vehicles and the revaluation of property assets in line with accounting requirements.

The uptake of five-season licences continued. A further 223 five-season licences were sold equalling \$68 511 in revenue received during the year. This is compared to \$70 332 in five-season licence revenue for 2015-16. As at 30 June 2017 a total 2 135 five-season licences have been issued. As a result the IFS is holding a total of \$220 990 in five-season licence revenue that is applicable to future year's income.

Interest rates on term deposits have fallen to their lowest rate since active cash flow management began. The average rate at 30 June 2017 was 2.66 per cent. Cash holdings decreased during the year with the investment in fixed assets, and there was a reduction in interest income of \$12 935 compared to the previous year. In contrast, income from investment properties and other leases increased from \$464 451 in 2015-16 to \$515 289 in 2016-17, highlighting the benefits of a diversified investment portfolio. The increase of rental income by \$50 839 compared to the previous year more than offset the interest income decrease.

The IFS uses corporate credit cards for operational purchases where appropriate and subject to departmental policies and guidelines. At 30 June 2017, a total of 16 cards were issued to staff with a combined card facility of \$62 500.

The IFS has focused on effective communications and maintaining current technology. At 30 June 2017 the IFS maintained 14 telephone land lines, 13 mobile phones, three data packs, four iPads, one test phone for Filemaker Pro, two air cards and five data packs of which two were for the Penstock Lagoon and Liawenee fish trap remote cameras.

Asset management

The IFS recorded a surplus of \$13 730 on eight vehicles, that it disposed of during the year. We had maintained a full service history of the vehicles, which was important for achieving a good sale price. The IFS monitors fuel usage and other operating costs as well as vehicle purchase and sale price to minimise the costs of owning its fleet. A total of 11 vehicles were in the fleet consisting of one Toyota Prado 4x4, two Toyota Landcruiser 4x4 Flat Trays, one Holden Colorado 4x4 Dual Cab ute and seven Ford Ranger 4x4 Dual Cab utes. This is a reduction of one vehicle on the previous year. The vehicle fleet had a combined purchase cost of \$459 449 and a closing book value of \$355 816 after depreciation.

The IFS has a fleet of seven vessels ranging from small punt-style boats to aluminium catamaran-style work boats. The IFS's boat fleet has an original cost of \$230 259 and a closing book value of \$72 029 after depreciation. One vessel surplus to the Carp Management Program will be sold in the coming financial year.

The IFS continued to maintain the grounds and display fish at the Salmon Ponds, and to manage and maintain the museum and its collections. We leased the grounds and restaurant area to Nekon Pty Ltd in 2003 to operate as a tourist facility on a 10-year lease with a further three 10-year options. Nekon exercised its second option to extend the lease for a further 10 years in October 2013.

The floods in the Plenty River in June 2016 exacerbated existing erosion damage near the house originally used as the caretaker's accommodation. We engaged consultants Macquarie Franklin to provide advice on works required to stabilise the river bank and protect the assets at the site. Their report projected that expenditure in the vicinity of \$250 000 would be required to repair the site and prevent further damage. The IFS expended some \$22 000 to improve river flow and rehabilitate the area around the disabled fishing platforms. This work was undertaken by Jenkins Hire Pty Ltd and significantly improved the amenity of the area. The IFS is seeking funding opportunities to complete the works required.

The IFS obtained final Certificates of Completion for plumbing and building works for the bus depot leased to O'Driscoll Coaches Pty Ltd who took occupancy in January 2016. After some additional improvements to the office accommodation, the final cost of the project at year end was \$998 493, below the estimated \$1.1 million and this amount was capitalised as an investment property in the year.

Grants, contributions and contractors

The grant from the State Government to the IFS in the form of an Administered Payment via the Department of Primary Industries, Parks, Water and Environment was \$1 123 000.

The IFS received funding of \$275 000 from the Australian Government for the Carp Management Program. This funding was additional to the \$400 000 allocated from the Administered Payment. A total of \$751 649 was expended on the Carp Management Program for the year, and the shortfall was met from IFS reserves.

The IFS continued to contribute financially to various organisations and projects in 2016-17, for example \$22 000 to Anglers Alliance Tasmania as the peak inland recreational fishing body to help with its administrative costs.

As in previous years, the IFS engaged a number of local contractors to provide services including cleaning, building maintenance, electrical and plumbing. We also engaged contractors to provide security, field, fire, grounds and air-conditioning maintenance. We use Tasmanian contractors for all trades services.

Angling licences – marketing, sales and promotions

The IFS managed the renewal of recreational fishing licences through a direct mail-out and by email to full-season licence holders. We sold new licences through private agents, Service Tasmania and online.

The IFS mailed out 15 735 renewal forms and sent 5 000 emails to 2015-16 full season licence holders, and 9,886 were renewed during the year. Almost 65 per cent of emails were opened on the day of issue.

Compared to the previous year, Table 20 shows a decline in renewals. This can partially be attributed to the 1 912 five-season licences carried forward since 2013-14.

Licence distribution and payment

Payment method	2016-17	2015-16	2014-15	2013-14	2012-13
Service Tasmania	3 360	3 867	4 202	4 508	4 880
Electronic (total)	5 766	5 936	5 861	7 129	7 012
Private agents	681	653	971	900	1 193
IFS	79	61	88	57	46
Total	9 886	10 517	11 122	12 594	13 131

Table 20: Anglers' payment preferences for renewals over the past five years

The total number of new licences, including short-term licences, sold this year was 14 397, giving a total of 24 283 angling licences sold for the year. In addition, we sold 625 whitebait licences.

Table 21 shows how anglers have preferred to pay for new licences over the past five years. The majority of new licences (44 per cent), were transacted on the internet, followed by agents (41.6 per cent) and Service Tasmania at (21 per cent). The number of licences sold online again rose this year, by (26 per cent) compared to the previous year; this was the single greatest increase in any year and is now the predominant selling and payment method.

Payment method	2016-17	2015-16	2014-15	2013-14	2012-13
Service Tasmania	3 018	3 020	3 480	3 346	3 676
Private agents	5 984	5 302	5 848	6 390	8 010
Internet	6 330	5 020	4 991	4 731	3 824
IFS	65	52	63	44	20
Total	14 397	13 394	14 382	14 551	15 530

Table 21: Comparison of angler preference for new licence payment methods over the past five years

Licence structure and fees

Licence fees increased in accordance with the Government Fee Unit (to reflect CPI) that was rounded down to the nearest 50 cents. The cost of a junior licence was kept the same for the tenth consecutive year. A comparison of the price for the various licence types over the past five years is shown in Table 22.

Licence type	2016-17	2015-16	2014-15	2013-14	2012-13
Adult licence	\$74.50	\$73.50	\$72.50	\$71.50	\$70.50
Junior licence	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Pensioner licence	\$41.00	\$40.50	\$39.50	\$39.00	\$38.50
Senior licence	\$59.50	\$58.50	\$57.50	\$56.50	\$56.50
28 day licence	\$59.50	\$58.50	\$57.50	\$56.50	\$56.00
7 day licence	\$38.00	\$37.50	\$37.00	\$36.50	\$36.00
24 hour*/48 hour licence	\$22.90	\$22.50	\$22.00	*\$21.50	*\$21.50
extra rod – adult	\$15.30	\$15.00	\$14.80	\$14.50	\$14.40
extra rod – other	\$7.60	\$7.50	\$7.40	\$7.30	\$7.20
Adult licence 5 season	\$355.00	\$351.00	\$344.00	\$339.00	n/a
Senior licence 5 season	\$281.00	\$277.00	\$272.00	\$268.00	n/a
Pensioner licence 5 season	\$194.00	\$191.00	\$187.00	\$185.00	n/a

Table 22: Tasmanian angling licence structure and fees for the past five years

Trend in angling licences

The total number of licences held including five-season licences was 26 195. This was an increase of 1.7 per cent compared with 25 778 licences in 2015-16. Improved water levels through the season are thought to be the main reason for increased participation. The total revenue from angling licence sales was \$1 461 730 and, adjusted to exclude the impact of five-season licences, was \$1 516 927.

This represents an increase of less than 1 per cent compared with the adjusted total in 2015-16 of \$1 506 441. A breakdown of licences held per category this year compared with previous years is shown in Table 23.

Licence type	2016-17	2015-16	2014-15	2013-14	2012-13
Adult licence	11 389	11 364	11 786	12 143	13 331
Junior licence	1 045	1 046	1 020	1 191	1 317
Pensioner licence	6 388	6 413	6 617	6 510	6 630
Senior licence	1 584	1 510	1 472	1 469	1 401
28 day licence	964	986	958	958	947
7 day licence	2 102	2 060	2 284	2 243	2 356
24 hour*/48 hour licence	2 723	2 399	2 542	*2 591	*2 679
Total	26 195	25 778	26 706	27 105	28 661

Table 23: Number of angling licences held per licence category over the past five years

Angler origin

Sales to interstate anglers this year were down on the previous year by 96, a decrease of 1.8 per cent. International licence sales were up, with an increase of 41 licences compared to the previous year, an increase of 16 per cent. Licences to Tasmanian anglers increased by 492, that is a 2.4 per cent increase for the year.

The breakdown of angler origin by licence type is shown in Table 24, below:

Licence type	Tasmanian	Interstate	International	Total
Adult licence	9 831	542	21	10 394
Junior licence	938	106	1	1 045
Pensioner licence	5 049	482	3	5 532
Senior licence	976	324	1	1 301
Adult licence 5 season	863	134	0	997
Pensioner licence 5 season	810	46	0	856
Senior licence 5 season	212	69	0	281
28 day licence	100	820	44	964
7 day licence	315	1 695	92	2 102
48 hour licence	1 564	1 023	136	2 723
Total	20 658	5 239	298	26 195

Table 24. Number of licences issued to Tasmanian, interstate and overseas anglers in 2016-17

A breakdown of the origin of international anglers this year compared with the previous four years is shown in Table 25. It shows that the top five countries for the most visiting anglers last year were:

- USA
- United Kingdom
- New Zealand
- Singapore
- Canada

Country	2016-17	2015-16	2014-15	2013-14	2012-13
Canada	16	18	15	10	16
France	11	2	12	16	5
Germany	14	17	13	13	17
Hong Kong	14	1	5	6	9
Ireland	1	0	1	2	0
Japan	12	10	8	17	13
Netherlands	3	3	4	2	1
New Zealand	27	25	25	10	26
Singapore	19	16	2	8	11
South Africa	2	3	15	2	4
Switzerland	4	7	3	4	12
United Kingdom	48	47	47	30	17
USA	106	73	73	62	52
Other	21	35	50	37	34
Total	298	257	273	219	217

Table 25: Number of angling licences issued per country over the past five years

The distribution of Australian anglers showed a small decline in mainland angler participation and an increase in participation by Tasmanian anglers (Table 26). It is pleasing to see the number of international anglers increasing to the highest level over the last five years and is reflective of Tasmania's tourism growth.

Angler origin	2016-17	2015-16	2014-15	2013-14	2012-13
Tasmania	20 658	20 166	20 915	21 478	22 791
Victoria	2 303	2 447	2 562	2 556	2 633
New South Wales	1 263	1 222	1 269	1 185	1 316
Queensland	836	812	793	803	808
South Australia	259	322	319	283	289
Western Australia	332	354	366	370	402
Australian Capital Territory	170	127	138	160	142
Northern Territory	76	71	71	51	63
International	298	257	273	219	217
Total	26 195	25 778	26 706	27 105	28 661

Table 26: Number of licences held by Tasmanian, interstate and overseas anglers in the past five years

Whitebait licence

The 2016 whitebait season opened on 1 October and closed on 11 November 2016. We sold 625 whitebait licences for the six-week season compared to 827 in the previous year. The cost of a whitebait licence was \$30.50 compared to \$30.00 in the previous year. Total revenue from whitebait licences was \$19 063 compared to \$24 810 in 2015-16. This represents a decrease of 24.5 per cent in participation compared to the previous year.

Appendix I. Stocking of public waters in 2016-17

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Big Waterhouse Lake	May-17		500			Yearling	Huon Aquaculture
Blackmans Lagoon	Apr-17		2 200			Fingerling	Mt. Stream Fisheries
Blackmans Lagoon	May-17		500			Yearling	Huon Aquaculture
Blackmans Lagoon	Jul-16	235				Adult	Tumbledown Creek
Blackmans Lagoon	Oct-16	1 000				Yearling	Salmon Ponds
Bradys Lake	Jun-17	205				Adult	River Derwent
Bradys Lake	Jun-17	436				Adult	River Derwent
Bruisers Lagoon	May-17	70				Adult	Tumbledown Creek
Brushy Lagoon	Apr-17				240	Adult	Petuna Aquaculture
Brushy Lagoon	Jun-17		900			Adult	Huon Aquaculture
Brushy Lagoon	Jun-17				200	Adult	Petuna Aquaculture
Brushy Lagoon	Jul-16				400	Adult	SALTAS Wayatina
Brushy Lagoon	Nov-16				150	Adult	Petuna Aquaculture
Brushy Lagoon	Nov-16				150	Adult	Petuna Aquaculture
Brushy Lagoon	Nov-16				150	Adult	Snowy Range Fisheries
Camerons Lagoon	Jun-17	60				Adult	Liawenee Canal
Carters Lake	May-17	200				Adult	Liawenee Canal
Craigbourne Dam	Apr-17				120	Adult	Petuna Aquaculture
Craigbourne Dam	Jun-17				340	Adult	Petuna Aquaculture
Craigbourne Dam	Jun-16				60	Adult	Huon Aquaculture
Craigbourne Dam	Nov-16				150	Adult	Petuna Aquaculture
Craigbourne Dam	Nov-16				143	Adult	Snowy Range Fisheries
Curries River Reservoir	Apr-17		2 200			Fingerling	Mt. Stream Fisheries
Curries River Reservoir	May-17		450			Yearling	Huon Aquaculture
Curries River Reservoir	Jun-17		350			Yearling	Huon Aquaculture
Curries River Reservoir	Jun-17		300			Yearling	Huon Aquaculture
Dee Lagoon	Jun-17		3 000			Yearling	Huon Aquaculture
Dee Lagoon	Dec-16		10 000			Fingerling	Huon Aquaculture
Four Springs Lake	Feb-17		4 538			Yearling	Mt. Stream Fisheries
Four Springs Lake	May-17	1 500				Adult	Liawenee Canal
Four Springs Lake	May-17	400				Adult	Liawenee Canal
Four Springs Lake	May-17	1 300				Adult	Liawenee Canal

Key Size: Fry = 0.1-5 grams, fingerlings = 6-50 grams, yearling = 51-300 grams, adult = >300 grams

Appendix I (continued). Stocking of public waters in 2016-17

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Four Springs Lake	May-17	550				Adult	Liawenee Canal
Four Springs Lake	May-17	460				Adult	Sandbanks Creek
Four Springs Lake	May-17	630				Adult	Sandbanks Creek
Four Springs Lake	May-17	400				Adult	Sandbanks Creek
Four Springs Lake	May-17	1 000				Adult	Tumbledown Creek
Four Springs Lake	Jun-17	300				Adult	Liawenee Canal
Four Springs Lake	Dec-16		1 200			Adult	Springfield Fisheries
Lake Barrington	Jan-17		9 100			Fingerling	Mt. Stream Fisheries
Lake Botsford	May-17	100				Adult	Liawenee Canal
Lake Crescent	Apr-17	1 400				Adult	Liawenee Canal
Lake Crescent	Apr-17	570				Adult	Sandbanks Creek
Lake Crescent	May-17	255				Adult	Liawenee Canal
Lake Crescent	May-17	150				Adult	Liawenee Canal
Lake Crescent	May-17	152				Adult	Scotch Bobs Creek
Lake Crescent	May-17	180				Adult	Tumbledown Creek
Lake Crescent	Jun-17		3 000			Adult	Scotch Bobs Creek
Lake Crescent	Jun-17	150				Adult	Liawenee Canal
Lake Crescent	Jun-17	24				Adult	Scotch Bobs Creek
Lake Crescent	Jun-17	125				Adult	Tumbledown Creek
Lake Crescent	Jun-17	110				Adult	Tumbledown Creek
Lake Crescent	Jul-16	250				Adult	Tumbledown Creek
Lake Dulverton	Jun-17		450			Adult	Huon Aquaculture
Lake Dulverton	Jun-17		110			Adult	Liawenee Fishout pond
Lake Dulverton	Oct-16	85				Adult	Little Pine Lagoon salvage
Lake Dulverton	Nov-16		110			Adult	Snowy Range Fisheries
Lake Dulverton	Dec-16		78			Adult	Petuna Aquaculture
Lake Duncan	May-17	70				Adult	Liawenee Canal
Lake Kara	Aug-16				300	Adult	SALTAS Wayatina
Lake Kara	Nov-16				150	Adult	Petuna Aquaculture
Lake Leake	Jan-17		8 000			Fingerling	Salmon Ponds
Lake Leake	May-17	1 000				Adult	Liawenee Canal
Lake Leake	May-17	1 000				Adult	Liawenee Canal
Lake Leake	Jun-17		3 000			Yearling	Huon Aquaculture

Key Size: Fry = 0.1-5 grams, fingerlings = 6-50 grams, yearling = 51-300 grams, adult = >300 grams

Appendix I (continued). Stocking of public waters in 2016-17

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Lake Leake	Dec-16		10 000			Fingerling	Huon Aquaculture
Lake Paget	May-17	50				Adult	Liawenee Canal
Lake Plimsoll	Oct-16			20 000		Fry	Petuna Aquaculture
Lake Waverley	Oct-16				150	Adult	SALTAS Wayatina
Little Waterhouse Lake	Jun-17		250			Yearling	Huon Aquaculture
Meadowbank Lake	Jan-17				1 200	Adult	Tassal Russell Falls
Penstock Lagoon	Apr-17	502				Adult	Liawenee Canal
Penstock Lagoon	Apr-17	543				Adult	Liawenee Canal
Penstock Lagoon	Apr-17	108				Adult	Liawenee Canal
Penstock Lagoon	Apr-17	150				Adult	Liawenee Canal
Penstock Lagoon	Apr-17	640				Adult	Liawenee Canal
Penstock Lagoon	May-17	515				Adult	Liawenee Canal
Penstock Lagoon	May-17	150				Adult	Scotch Bobs Creek
Penstock Lagoon	May-17	180				Adult	Tumbledown Creek
Penstock Lagoon	Jun-17		3 000			Yearling	Huon Aquaculture
Penstock Lagoon	Jun-17	120				Adult	Liawenee Canal
Penstock Lagoon	Jun-17	70				Adult	Liawenee Canal
Penstock Lagoon	Jun-17	206				Adult	Liawenee Canal
Penstock Lagoon	Jun-17	70				Adult	Liawenee Canal
Penstock Lagoon	Jun-17	140				Adult	Tumbledown Creek
Pet Reservoir	Jan-17		2 500			Fingerling	Huon Aquaculture
Pet Reservoir	Apr-17		2 200			Fingerling	Mt. Stream Fisheries
Pet Reservoir	Jun-17		2 500			Yearling	Huon Aquaculture
Pioneer Lake	May-17		450			Yearling	Huon Aquaculture
Pioneer Lake	Oct-16				100	Adult	Salmon Ponds
Pioneer Lake	Oct-16		50			Adult	Salmon Ponds
Pioneer Lake	Oct-16				100	Adult	SALTAS Wayatinah
Rocky Lagoon	May-17	100				Adult	Liawenee Canal
Rossarden Dam	Jun-17		400			Adult	Huon Aquaculture
South Riana Dam	May-17	3 000				Fingerling	Salmon Ponds
South Riana Dam	Nov-16	1 300				Fingerling	Liawenee Canal
Tooms Lake	Feb-17		4 372			Yearling	Mt. Stream Fisheries
Tooms Lake	Jun-17		3 000			Yearling	Huon Aquaculture

Key Size: Fry = 0.1-5 grams, fingerlings = 6-50 grams, yearling = 51-300 grams, adult = >300 grams

Appendix 1 (continued). Stocking of public waters in 2016-17

Water	Date	Brown	Rainbow	Brook	Salmon	Size	Origin
Tooms Lake	Jun-17	1 200				Adult	Tumbledown Creek
Tooms Lake	Jul-16	60				Adult	Liawenee Canal
Tooms Lake	Jul-16	360				Adult	Tods Corner salvage
Tooms Lake	Dec-16		15 000			Fingerling	Huon Aquaculture

Key Size: Fry = 0.1-5 grams, fingerlings = 6-50 grams, yearling = 51-300 grams, adult = >300 grams

Appendix 2. Stocking of private dams for junior angling development in 2016-17

Name	Area	Date	Rainbow trout	Atlantic salmon	Size	Origin
Bushy Park Estate Dam	Bushy Park	Oct-16		100	Adult	Salmon Ponds
Bushy Park Estate Dam	Bushy Park	Nov-16		30	Adult	Salmon Ponds
Frombergs Dam	Ulverstone	Jul-16		150	Adult	SALTAS
Frombergs Dam	Ulverstone	Oct-16		100	Adult	Salmon Ponds
Frombergs Dam	Ulverstone	Jan-17		400	Adult	Salmon Ponds
Frombergs Dam	Ulverstone	Oct-16	100		Adult	Atkinson Aquaculture
Hagley Farm School Dam	Hagley	Feb-17	100		Yearling	Mountain Stream Fishery
Hiscutt Park Dam	Penguin	Dec-16		90	Adult	Salmon Ponds
Hiscutt Park Dam	Penguin	Dec-16	5		Adult	Salmon Ponds
Longford Junior Pond	Longford	Jun-16	350		Yearling	Huon Aquaculture
Mitchelson's Dam	Westbury	Feb-17	800		Yearling	Mountain Stream Fishery
Taylors Dam	Latrobe	Jul-16		250	Adult	SALTAS
Taylors Dam	Latrobe	Oct-16		100	Adult	Salmon Ponds
Taylors Dam	Latrobe	Jan-17		400	Adult	Salmon Ponds
Taylors Dam	Latrobe	Jun-17		70	Adult	Liawenee Fishout Pond
Taylors Dam	Latrobe	Oct-16	100		Adult	Atkinson Aquaculture
Taylors Dam	Latrobe	Jun-17	60		Adult	Liawenee Fishout Pond

Key Size: Fry = 0.1-5 grams, fingerlings = 6-50 grams, yearling = 51-300 grams, adult = >300 grams

Appendix 3. Stocking of private dams for public fishing from 2014-17

Dam name/ landholder	Address	Date	Brown trout	Rainbow trout	Size
Knapman	473 West Ridgley Road, West Ridgley	Jul-15	750		Fry
Knapman	473 West Ridgley Road, West Ridgley	Dec-16	750		Fry
Lamberts Dam	Native Plains Road, Railton	Dec-14	5 000		Fry
Lamberts Dam	Native Plains Road, Railton	Jun-17		450	Adult
McKenna	129 West Ridge Road, Penguin	Dec-16	500		Fry
Radcliff	716 Camena Road, West Pine	Jul-15	1 200		Fry
Radcliff	716 Camena Road, West Pine	Dec-16	1 200		Fry
Rockliff	164 East Sassafrass Road, Sassafrass	Jul-15	250		Fry
Rockliff	164 East Sassafrass Road, Sassafrass	Dec-16	250		Fry
Rostrevor Reservoir	Tasman Highway (A3), Triabunna	Sep-14	5 000		Fry
Rostrevor Reservoir	Tasman Highway (A3), Triabunna	Oct-15	10 000		Fry
Rostrevor Reservoir	Tasman Highway (A3) Triabunna	Nov-15		2 500	Fingerlings
Shephard	74 Natone Road, Stowport	Jul-15	950		Fry
Shephard	74 Natone Road, Stowport	Dec 16	950		Fry
Skirving	91 Skirvings Rd., (Greens Creek Rd.,)	Dec-14	1 500		Fry
Skirving	91 Skirvings Rd., (Greens Creek Rd.,)	Dec-16	1 500		Fry
Wigg	908 Pine Road, Riana	Dec-14	1 000		Fry
Wigg	908 Pine Road, Riana	Dec-16	1 000		Fry

Key Size: Fry = 0.1-5 grams, fingerlings = 6-50 grams, yearling = 51-300 grams, adult = >300 grams

Appendix 4. Results for Angler Postal Survey 2012-13 to 2016-17 (Lakes)

Ranking	Season 2016-2017	Catch rate*	Total anglers	Season 2015-2016	Catch rate*	Total anglers	Season 2014-2015	Catch rate*	Total anglers	Season 2013-2014	Catch rate*	Total anglers	Season 2012-2013	Catch rate*	Total anglers
Lakes															
1	yingina/ Great Lake	1.57	6 736	yingina/ Great Lake	1.01	6 211	yingina/ Great Lake	1.23	6 969	yingina/ Great Lake	1.37	7 780	yingina/ Great Lake	1.22	8 553
2	Arthurs Lake	1.75	4 428	Arthurs Lake	0.95	5 639	Arthurs Lake	1.24	6 684	Arthurs Lake	1.54	7 267	Arthurs Lake	1.71	7 551
3	Woods Lake	1.92	3 617	Woods Lake	1.79	3 868	Woods Lake	1.71	3 516	Woods Lake	2.26	3 505	Woods Lake	2.22	3 853
4	Penstock Lagoon	1.82	3 586	Penstock Lagoon	1.70	3 323	Bronte Lagoon	0.86	2 534	Bronte Lagoon	1.23	2 507	Bronte Lagoon	1.63	2 663
5	Bronte Lagoon	1.48	2 806	Bronte Lagoon	0.99	2 942	Bradys Lake	0.65	2 059	Little Pine Lagoon	1.65	2 137	Craigbourne Dam	0.80	2 318
6	Little Pine Lagoon	0.62	2 446	Four Springs Lake	1.41	2 670	Penstock Lagoon	1.63	2 027	Four Springs Lake	0.85	2 108	Little Pine Lagoon	1.43	2 161
7	Tooms Lake	1.38	2 370	Little Pine Lagoon	0.95	2 452	Little Pine Lagoon	1.62	1 995	Bradys Lake	0.48	1 880	Four Springs Lake	0.97	2 099
8	Four Springs Lake	1.53	2 152	Bradys Lake	0.52	1 879	Craigbourne Dam	0.65	1 742	Penstock Lagoon	1.15	1 795	Penstock Lagoon	1.39	2 067
9	Bradys Lake	0.51	1 465	Craigbourne Dam	1.11	1 716	Tooms Lake	1.58	1 615	Lake Augusta	1.72	1 652	Brushy Lagoon	0.96	1 848
10	Craigbourne Dam	0.33	1 465	Tooms Lake	1.47	1 580	Lake Leake	0.91	1 583	Lake Leake	1.50	1 624	Bradys Lake	0.89	1 817
11	Lake Leake	0.99	1 153	Brushy Lagoon	1.09	1 307	Four Springs Lake	1.06	1 362	Lake Echo	1.34	1 378	Lake Echo	1.34	1 378
12	Lake King William	3.66	1 122	Lake Burbury	2.02	1 089	Brushy Lagoon	0.55	1 298	Craigbourne Dam	1.15	1 396	Tooms Lake	1.28	1 190
13	Lake Echo	2.98	1 029	Huntsman Lake	2.60	1 062	Meadowbank Lake	0.78	1 140	Brushy Lagoon	0.76	1 368	Lake Augusta	2.84	1 159
14	Lake Augusta	1.93	935	Lake Binney	0.76	1 008	Lake Augusta	1.78	1 108	Lake Burbury	1.51	1 310	Lake Barrington	0.49	1 159
15	Brushy Lagoon	1.16	904	Meadowbank Lake	0.47	899	Lake Binney	0.56	1 045	Tooms Lake	1.39	1 310	Lake King William	3.61	1 159

*Catch rate = all fish species combined as fish per angler per day

Appendix 4. Results for Angler Postal Survey 2012-13 to 2016-17 (Rivers)

Ranking	Season 2016-2017	Total anglers	Catch rate*	Season 2015-2016	Total anglers	Catch rate*	Season 2014-2015	Total anglers	Catch rate*	Season 2013-2014	Total anglers	Catch rate*	Season 2012-2013	Total anglers	Catch rate*	Total anglers
Rivers																
1	River Derwent	2 401	0.84	River Derwent	2 536	0.48	River Derwent	2 597	0.58	Mersey River	2 365	1.33	River Derwent	2 631	0.73	
2	Mersey River	2 339	1.20	Mersey River	2 291	0.87	Mersey River	2 375	0.89	River Derwent	2 337	0.66	Mersey River	2 412	1.16	
3	South Esk River	2 089	1.34	Brumbys Creek	2 072	0.75	South Esk River	2 280	1.45	Brumbys Creek	2 051	0.69	Brumbys Creek	2 067	0.54	
4	Meander River	1 652	0.88	South Esk River	1 963	1.02	Brumbys Creek	1 837	0.4	Meander River	2 023	0.75	South Esk River	1 879	0.73	
5	Tyenna River	1 341	2.58	Meander River	1 581	1.32	Meander River	1 583	1.01	South Esk River	1 539	1.12	Tyenna River	1 817	1.65	
6	Huon River	1 122	0.59	Tyenna River	1 418	1.48	Tyenna River	1 520	3.89	Macquarie River	1 453	1.15	Meander River	1 566	1.41	
7	River Leven	966	1.01	Huon River	1 254	0.32	Macquarie River	1 330	0.4	Tyenna River	1 111	1.95	Macquarie River	1 441	0.40	
8	Brumbys Creek	904	0.82	River Leven	1 090	0.57	Huon River	1 298	0.38	Huon River	1 025	0.67	River Leven	1 065	1.07	
9	North Esk River	810	1.40	Macquarie River	981	1.07	North Esk River	887	0.73	North Esk River	826	1.25	Huon River	971	0.61	
10	St Patricks River	717	2.38	St Patricks River	681	1.16	River Leven	855	0.98	St Patricks River	826	2.90	North Esk River	751	0.68	

*Catch rate = all fish species combined as fish per angler per day

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INLAND FISHERIES SERVICE

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2017

	Notes	2017 Budget \$	2017 Actual \$	2016 Actual \$
Revenue and other income from transactions				
Angling and Other Licence Fees	3	1,700,000	1,575,826	1,590,745
Grants	4	1,410,000	1,398,000	1,398,000
External Grants and Reimbursements		124,000	80,582	77,982
Interest Revenue	2.1(a)	110,000	62,894	75,829
Other Revenue	5	614,000	579,313	719,228
Total revenue and other income from transactions		3,958,000	3,696,615	3,861,784
Expenses from transactions				
Employee Benefits	2.1(b), 6	2,089,000	1,957,735	1,997,465
Operating Costs	2.1(c), 7	1,534,000	1,657,802	1,551,489
Depreciation Expenses	9	262,000	248,640	271,947
Total expenses from transactions		3,885,000	3,864,177	3,820,901
Net result from transactions (net operating balance)		73,000	(167,562)	40,883
Other economic flows included in net result				
Net gain (loss) on Sale of Non-Financial Assets	8	-	13,730	6,921
Net Result		83,000	(153,832)	47,804
Other comprehensive income				
Net gain on revaluation of Land and Buildings	2.1(d)	10,000	177,459	-
Comprehensive Result		83,000	23,627	47,804

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes to the accounts. Budget information refers to original estimates and has not been subject to audit. Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

INLAND FISHERIES SERVICE

STATEMENT OF FINANCIAL POSITION

As at 30 June 2017

	Notes	2017 Budget \$	2017 Actual \$	2016 Actual \$
Financial assets				
Cash at Bank	2.2(e), 16(b)	2,722,000	1,548,696	1,557,210
Trade and Other Receivables	2.2 (f), 17	174,000	88,239	106,655
Total financial assets		2,896,000	1,636,935	1,663,865
Non-financial assets				
Property, Plant and Equipment	2.2(g), 9	3,906,000	4,179,235	5,148,090
Investment Property	2.2(h), 10	2,435,000	3,433,492	2,435,000
Total non-financial assets		6,341,000	7,612,727	7,583,090
Total Assets		9,237,000	9,249,662	9,246,955
Liabilities				
Payables	18	133,000	115,813	158,923
Employee Benefits	15	555,000	608,690	586,500
Total Liabilities		688,000	724,503	745,423
Net Assets		8,549,000	8,525,159	8,501,532
Equity				
Reserves	12	2,274,000	2,235,465	2,058,006
Accumulated Funds	13	3,075,000	3,089,840	3,243,672
Contributed Capital	14	3,200,000	3,199,854	3,199,854
Total Equity		8,549,000	8,525,159	8,501,532

This Statement of Financial Position should be read in conjunction with the accompanying notes to the accounts.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

INLAND FISHERIES SERVICE

STATEMENT OF CASH FLOWS

for the year ended 30 June 2017

		2017 Budget \$	2017 Actual \$	2016 Actual \$
Cash Flows From Operating Activities				
Receipts from Customers	2.3(i)	2,437,500	2,246,236	2,388,080
GST Received	2.3(i)	60,000	184,445	97,189
Payments to Suppliers and Employees		(3,623,000)	(3,636,457)	(3,371,238)
GST Paid	2.3(i)	(100,000)	(176,544)	(260,074)
Receipts from Government		1,123,000	1,123,000	1,123,000
Receipts from External Projects		287,500	275,000	275,000
Interest Received		110,000	62,894	88,409
<i>Net cash provided by operating activities</i>	16 (a)	295,000	78,574	340,366
Cash Flows From Investing Activities				
Payments for Plant, Equipment and Vessels		(200,000)	(284,082)	(157,996)
Payments for Buildings		-	(23,797)	(1,109,505)
Proceeds from disposal of plant and equipment	2.3(i), 8	80,000	220,791	59,473
<i>Net cash provided by (used) in investing activities</i>		(120,000)	(87,088)	(1,208,028)
Net increase (decrease) in cash held		175,000	(8,514)	(867,662)
Cash at the beginning of the reporting period		2,547,000	1,557,210	2,424,872
Cash at the End of the Reporting Period	16 (b)	2,722,000	1,548,696	1,557,210

This Statement of Cash Flows should be read in conjunction with the accompanying notes to the accounts. Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

INLAND FISHERIES SERVICE

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2017

		Contributed Equity	Reserves	Accumulated Funds	Total Equity
	Notes	\$	\$	\$	\$
Balance as at 1 July 2016		3,199,854	2,058,006	3,243,672	8,501,532
Total comprehensive result	13		177,459	(153,832)	23,627
Balance as at 30 June 2017		3,199,854	2,235,465	3,089,840	8,525,159

		Contributed Equity	Reserves	Accumulated Funds	Total Equity
	Notes	\$	\$	\$	\$
Balance as at 1 July 2015		3,199,854	2,058,006	3,195,868	8,453,728
Total comprehensive result	13			47,804	47,804
Balance as at 30 June 2016		3,199,854	2,058,006	3,243,672	8,501,532

The Statement of Changes in Equity should be read in conjunction with the accompanying notes to the accounts.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

The Inland Fisheries Service (IFS) is established under the *Inland Fisheries Act 1995* with the Inland Fisheries Service being used as a business name. The Director of Inland Fisheries, a body corporate under the Act, has the power to execute contracts of all types, to acquire and sell property and to invest.

Note 1 Summary of Accounting Policies

The following summary explains the significant accounting policies that have been adopted in the preparation of the financial statements.

(a) Basis of Accounting

The financial statements are a general purpose financial report and have been prepared in accordance with:

Australian Accounting Standards issued by the Australian Accounting Standards Board and Interpretations; and voluntary adoption of the majority of Treasurers Instructions issued under the provisions of the *Financial Management and Audit Act 1990* and the *Inland Fisheries Act 1995*. The resulting partial compliance has no financial impact.

Australian Accounting Standards include Australian Equivalents to International Financial Reporting Standards (IFRS). Compliance with IFRS may not result in compliance with International Financial Reporting Standards (IFRS), as IFRS includes requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The IFS is considered to be not-for-profit and has adopted some accounting policies under AASB's that do not comply with IFRS.

The Financial Statements have been prepared as a going concern on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year.

The Financial Statements are presented in Australian dollars.

(b) Changes in Accounting Policies

(i) Impact of new and revised Accounting Standards

In the current year, the IFS has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities – The objective of this Standard is to make amendments to AASB 124 *Related Party Disclosures* to extend the scope of that Standard to include not-for-profit public sector entities. This Standard applies to annual reporting periods beginning on or after 1 July 2016. The impact is increased disclosure in relation to related parties. There is no financial impact.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

2015 10 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 – The objective of this Standard is to make amendments to AASB 10 *Consolidated Financial Statements* and AASB 128 *Investments in Associates and Joint Ventures* as a consequence of the issuance of International Financial Reporting Standard *Effective date of Amendment to IFRS 10 and IAS 28* by the International Accounting Standards Board in December 2015. This Standard applies to annual reporting periods beginning on or after 1 January 2016. The impact is a revised application date. There is no financial impact.

(ii) Impact of new and revised Accounting Standards yet to be applied

The following applicable Standards have been issued by the AASB and are yet to be applied:

AASB 9 Financial Instruments and *2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)* – the objective of these Standards is to establish principles for the financial reporting of financial assets and financial liabilities that will present relevant information to users of financial statements for their assessment of the amounts, timing, uncertainty of an entity's future cash flows, and to make amendments to various accounting standards as a consequence of the issuance of AASB 9. These standards apply to annual reporting periods beginning on or after 1 January 2018. The main impacts of these standards are that they will change the requirements for the classification, measurement, impairment and disclosures associated with the IFS's financial assets. AASB 9 will introduce different criteria for whether financial assets can be measured at amortised cost or fair value. There is no financial impact.

AASB 15 Revenue from Contracts with Customers – The objective of this Standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing, an uncertainty of revenue and cash flows arising from a contract with a customer. In accordance with *2016-7 Amendments to Australian Accounting Standards – Effective Date of AAS 15*, this Standard applies to annual reporting periods beginning on or after 1 January 2019. Where an entity applies the Standard to an earlier annual reporting period, it shall disclose that fact. The IFS has not yet determined the potential effect of the revised Standard on the IFS's Financial Statements.

2014-5 Amendments to Australian Accounting Standards arising from AASB 15 – The objective of this Standard is to make amendments to Australian Accounting Standards and Interpretations arising from the issuance of AASB 15 *Revenue from Contracts with Customers*. This Standard applies when AASB 15 is applied, except that the amendments to AASB 9 (December 2009) and AASB 9 (December 2010) apply to annual reporting periods beginning on or after 1 January 2018. This Standard shall be applied when AASB 15 is applied. The IFS has not yet determined the potential effect of the revised Standard on the IFS's Financial Statements.

2016-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107 – The objective of this Standard is to amend AASB 107 *Statement of Cash Flows* to require entities preparing statements in accordance with Tier I reporting requirements to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

changes. This Standard applies to annual periods beginning on or after 1 January 2017. The impact is increased disclosure in relation to cash flows and non-cash changes.

2016-3 Amendments to Australian Accounting – Clarifications to AASB 15 – The objective of this Standard is to clarify the requirements on identifying performance obligations, principal versus agent considerations and the timing of recognising revenue from granting a licence. This Standard applies to annual periods beginning on or after 1 January 2018. The impact is enhanced disclosure in relation to revenue. There is no financial impact.

AASB 16 Leases – The objective of this Standard is to introduce a single lessee accounting model and require a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. This Standard applies to annual reporting periods beginning on or after 1 January 2019. The impact is enhanced disclosure in relation to leases. There is no financial impact.

2016-4 Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities – The objective of this Standard is to amend AASB 136 *Impairment of Assets* to remove references to depreciated replacement cost as a measure of value in use for not-for-profit entities and to clarify that the recoverable amount of primarily non-cash-generating assets of not-for-profit entities which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 does not apply to such assets that are regularly revalued to fair value under the revaluation model in AASB 116 and AASB 138, and AASB 136 applies to such assets accounted for under the cost model in AASB 116 and AASB 138. This Standard applies to annual reporting periods beginning on or after 1 January 2017. The impact is enhanced disclosure in relation to non-cash-generating specialised assets of not-for-profit entities. There is no financial impact.

AASB 1058 Income of Not-for-Profit Entities – The objective of this Standard is to establish principles for not-for-profit entities that apply to transactions where the consideration to acquire an asset is significantly less than fair value principally to enable a not-for-profit entity to further its objectives, and the receipt of volunteer services. The Standard applies to annual reporting periods beginning on or after 1 January 2019. The impact is enhanced disclosure in relation to income of not-for-profit entities. There is no financial impact.

(iii) Changes in Accounting Policy

There have been no changes to accounting policies from the previous financial year.

(c) Revenues

Revenue is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be reliably measured. Revenue is recognised at fair value of the consideration received net of the amount of goods and services tax (GST) payable to the Australian Taxation Office.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

Angling and other licence fees are recognised on receipt as cash sales.

Revenue is recognised when the IFS obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the IFS and the amount of the contribution can be measured reliably. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured and are valued at their fair value at the date of transfer.

Rental income is invoiced monthly in advance and recorded as revenue when invoiced.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed as a current liability. The note also discloses the amount of unused grant or contribution from prior years that was expended on IFS operations during the current year.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at balance date and conditions include a requirement to refund unused contributions. Revenue is then recognised as the various performance obligations under an agreement are fulfilled.

Interest on funds invested is recognised as it accrues using the effective interest rate method.

Other revenue is primarily the recovery of costs incurred and is recognised when an increase in future economic benefits relating to an asset or a decrease of a liability has arisen that can be reliably measured.

(d) Expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Employee benefits includes entitlements to wages and salaries, annual leave, long service leave, superannuation and any other post-employment benefits.

Operating costs include all other expenses other than personnel expense and depreciation that are incurred in undertaking the activities of the IFS.

All applicable items of property, plant and equipment having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land, being an asset with unlimited useful life, is not depreciated.

(e) Other economic flows included in net result

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

Gain/(loss) on sale of non-financial assets.

Gains or losses from the sale of Non-financial assets are recognised when control of the assets has passed to the buyer.

(i) Impairment – Financial assets

Financial assets are assessed at each reporting date to determine whether there is any objective evidence that there are any financial assets that are impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset.

An impairment loss, in respect of a financial asset measured at amortised cost, is calculated as the difference between its carrying amount, and the present value of the estimated future cash flows discounted at the original effective interest rate.

All impairment losses are recognised in the Statement of Comprehensive Income.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost and available-for-sale financial assets that are debt securities, the reversal is recognised in profit or loss. For available-for-sale financial assets that are equity securities, the reversal is recognised directly in equity.

(ii) Impairment – Non-financial assets

All non-financial assets are assessed to determine whether any impairment exists. Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

The IFS's assets are not used for the purpose of generating cash flows; therefore value in use is based on depreciated replacement cost where the asset would be replaced if deprived of it. All impairment losses are recognised in Statement of Comprehensive Income.

In respect of other assets, impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

(iii) Other gains/(losses) from other economic flows

Other gains/(losses) from other economic flows includes gains or losses from reclassifications of amounts from reserves and/or accumulated surplus to net result, and from the revaluation of the present values of the long service leave liability due to changes in the bond interest rate.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

(vi) Assets

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the IFS and the asset has a cost or value that can be reliably measured.

(a) Cash

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

(b) Non-Current Assets

Acquisition, Recognition and Valuation

Non-current assets are initially recorded at their cost of acquisition and re-valued in accordance with the following accounting policy.

The asset capitalisation threshold adopted by the IFS is \$10,000, and have a useful life in excess of two years. Assets valued at less than \$10,000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which represent a value greater than \$10,000). Assets are grouped on the basis of having similar nature or function in the operations of the IFS.

Assets Valued at Fair Value – Land and Buildings

Freehold and vested land and buildings are initially brought to account at cost. They are then valued with sufficient regularity in accordance with the municipal valuation cycle developed by the Valuer-General. Valuations become effective as at 1 July in the year prior to the valuation being issued. Valuations are indexed in years between the valuation cycles based on indices published by the Valuer-General to ensure they reflect fair value at balance date. This year the indices for the municipalities in which the IFS owns properties were declared at 1 therefore valuations were not adjusted in the year. The valuations were performed on the basis of 'current market value in existing use' and uses the market comparable approach that reflects transaction prices for similar properties. The significant level 2 input is price per square metre.

The next revaluation of land and buildings will occur during the 2017-18 financial year in line with the accounting policy disclosed in this note.

Motor Vehicles, Vessels, Plant and Equipment

Motor vehicles, vessels and plant and equipment are carried at cost.

Disposal of Assets

Any gain or loss on the disposal of assets is determined as the difference between the carrying value of the asset, at the time of disposal, and the proceeds from the disposal. It is included in the financial results in the year of disposal.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

Impairment of assets

At each reporting date, the IFS assesses whether there is any indication that an asset may be impaired. Where an indicator of impairment exists, the IFS makes a formal estimate of recoverable amount. Where the carrying amount of an asset exceeds its recoverable amount the asset is considered impaired and is written down to its recoverable amount.

Depreciation

Items of property, plant and equipment (excluding freehold land) are depreciated over their economically useful lives. The straight-line method is used, except for vessels, which have been depreciated on the diminishing value basis. Assets are depreciated from their date of acquisition and where they have been revalued, depreciation is charged on the adjusted amount. Depreciation rates are reviewed annually. If necessary, they are adjusted to reflect the most recent assessments of the useful lives of the respective assets with regard to such factors as asset usage, the rates of the technical and commercial obsolescence and the most recent assessment of net amounts expected to be recovered on their disposal.

Major depreciation periods are:

Buildings	40 Years
Plant and Equipment	10 Years to 25 Years
Vehicles	8 Years
Vessels	10 Years

(c) Investment properties

Investment properties were measured initially at cost. These properties were revalued by the Valuer General as at 30 June 2015 on a fair value basis. Investment properties are derecognised when either they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal. The O'Driscoll Coaches bus depot has been valued at cost as the expenses associated with its construction were capitalised in the year.

(d) Comparative Figures

Comparative figures, where necessary, have been reclassified to comply with the presentation adopted in the financial report.

(e) Trade and Other Receivables

Receivables are carried at amortised cost, less any impairment losses.

(f) Trade and Other Payables

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the IFS. Trade accounts are normally settled within 30 days. Payables are disclosed net of GST.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

(g) Employee Entitlements Excluding Superannuation

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits including on costs.

(h) Employer superannuation contributions

Contributions to defined benefit and other complying superannuation schemes are charged as an expense as the contribution becomes payable. The IFS does not recognise a liability for the accruing defined superannuation benefits. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance. During the year the amount of contributions paid to defined benefit schemes was \$85,721 (2015-2016, \$95,398), and the amount paid to accumulation schemes was \$117,543 (2015-2016, \$120,213).

The IFS has complied with the *Public Sector Superannuation Reform Act 1999*.

(i) Economic Dependence

The IFS's is dependent upon the ongoing receipt of grant funding via the Department of Primary Industries, Parks, Water and Environment. This administered payment amounted to \$1,123,000 and represented 30% of total revenue. These funds are used to undertake community service obligations in respect of the control of pest fish, the conservation and monitoring of native freshwater fish populations and environment.

(j) Rounding

All amounts in the financial statements have been rounded to the nearest dollar, unless otherwise stated.

Where the result of expressing amounts to the nearest dollar would result in an amount of zero, the financial statement will contain a note expressing the amount to the nearest whole dollar.

(k) Taxation

The IFS is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable from or payable to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recovered from, or paid to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2017

(l) Leases

Operating lease payments are recognised as an expense in the Statement of Comprehensive Income on a straight line basis over the lease term.

(m) Judgements and Assumptions

In the application of Australian Accounting Standards, the IFS is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

Significant judgement made by IFS that has a significant effect on the financial statements relate to:

Employee entitlements, which are disclosed in notes 1(g) and 15.

Property, plant and equipment in notes 1(b) and 9.

Investment properties in notes 1(c) and 10.

IFS has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

Note 2.1 Statement of Comprehensive Income

Statement of Comprehensive Income variances are considered material where the variance exceeds the greater of 10 per cent of budget estimate and \$75,000.

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Interest	(a)	110	63	(47)	(43)
Employee Benefits	(b)	2,107	1,955	152	8
Operating Costs	(c)	1,534	1,658	(124)	(8)
Net Gain on revaluation of land & buildings	(d)	10	177	167	6

- (a) Reduction in interest rates on investments greater than predicted
- (b) The number of staff exits and the time taken to replace office holders
- (c) Contract staff were used to fill vacancies short term
- (d) Results of changes in valuations not predicted

Note 2.2 Statement of Financial Position

Budget estimates for the 2016-17 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2016-17. As a result, the actual variance from the original budget will be impacted by the difference between the estimated and actual opening balances for 2016-17. The following variance analysis therefore includes major movements between the 30 June 2016 and 30 June 2017 actual balances.

	Note	Budget \$'000	2017 Actual \$'000	2016 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash at bank	(e)	2,722	1,549	1,557	(1,173)	(8)
Receivables	(f)	174	88	107	(86)	(19)
Property Plant and Equipment	(g)	3,906	4,179	5,148	273	(969)
Investment Property	(h)	2,435	3,433	2,435	998	998

- (e) Cash investment in New Norfolk bus depot not included in budget forward estimates
- (f) Sales of fish and associated products not effected during the year resulting in reduced debtor amounts
- (g) Changes in valuations resulted in changes in book values and the transfer from PP&E to Investment Property
- (h) New Norfolk bus depot completed and bought to account at cost not included in forward estimates

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017,
continued.

Note 2.3 Statement of Cash Flows

Statement of Cash Flows variances are considered material where the variance exceed the greater of 10 per cent of budget estimate and \$75,000.

		Budget	Actual	Variance	Variance
	Note	\$'000	\$'000	\$'000	%
Receipts from Customers	(i)	2,438	2,236	(202)	(9)
GST Received	(j)	60	112	52	87
GST Paid	(k)	100	177	(77)	(77)
Proceeds from the disposal of P&E	(l)	80	221	141	57

- (i) Reduction in sales of fish and associated products
- (j) Budget estimate error in deriving budget amount
- (k) Budget estimate error in deriving budget amount
- (l) Increased number of vehicles became due for replacement

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

		2017	2016
Note 3	Angling and Other Licence Revenue	\$	\$
	Angling Licences	1,461,730	1,467,276
	Other Licences	94,728	103,492
	Permits and Registrations	19,368	19,977
		1,575,826	1,590,745
<p>In 2013-2014 the IFS introduced a five-season licence. The IFS recognises the total proceeds of these licences in the year of receipt. A total of \$68,511 was received in the year for five-season licences of this amount \$54,809 is applicable to future years. The IFS is holding a total of \$220,990 of revenue applicable to future years.</p>			
Note 4	Grants		
	Government Contribution	1,123,000	1,123,000
	Other Grants	275,000	275,000
		1,398,000	1,398,000
Note 5	Other Revenue		
	Rents	198,735	266,179
	Investment property rental	316,554	198,272
	General Sales & Miscellaneous Revenue	55,618	242,527
	Fines	8,406	12,250
		579,313	719,228
Note 6	Employee Benefits		
	Salaries	1,456,784	1,483,681
	Superannuation	209,084	217,906
	Leave	236,052	228,686
	Other	55,815	67,192
		1,957,735	1,997,465

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

	2017	2016
	\$	\$
Note 7 Operating Costs		
Advertising Promotions	19,377	21,233
Audit Fees	19,385	18,780
Conferences & Training	9,625	4,080
Contract Services	375,356	207,885
Contractors/Consultants	28,803	21,508
Equipment Maintenance/Hire	51,738	50,766
General Insurance	50,740	35,978
Grants & Contributions	107,177	131,293
Motor Vehicle Expenses	63,728	73,465
Office Related Expenses	114,360	115,927
Operating Expenses	218,329	272,183
Printing / Publications	57,217	66,302
Protective Clothing	27,724	18,398
Rates and Property Costs	350,917	362,471
Travel Expenses	127,690	101,907
Vessel Costs	35,636	49,313
	1,657,802	1,551,489
 Note 8 Gains / (Losses) on Disposal of Assets		
Proceeds From the Disposal of Plant & Equipment	220,791	59,473
 Written Down Value of Disposed Assets	(207,061)	(52,552)
Total Gain/(Loss) on Disposal	13,730	6,921

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

Note 9 (a) Property, Plant and Equipment	2017	2016
	\$	\$
Land at Fair Value *	783,000	593,000
	783,000	593,000
Buildings at Fair Value*	3,205,547	3,590,173
Less Accumulated Depreciation	486,774	768,493
	2,718,773	2,821,680
Motor Vehicles at Cost	459,449	485,695
Less Accumulated Depreciation	103,633	131,593
	355,816	354,102
Equipment at Cost	1,215,470	1,215,470
Less Accumulated Depreciation	978,129	900,555
	237,341	314,915
Vessels at Cost	230,259	230,259
Less Accumulated Depreciation	158,230	140,562
	72,029	89,697
Work in Progress at cost	12,276	974,696
	12,276	974,696
Total property, plant and equipment	4,179,235	5,148,090

*Statutory valuations by the Valuer General are derived from the analysis of market sales for different classes of properties and locality.

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2017	Land Level 2 (vacant land in active markets)		Buildings Level 2 (general office buildings)		Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
	\$'000	\$'000	\$'000	\$'000					
Balance 1 July	593	2,821	354	315	90	975	5,148		
Additions	-	-	272	-	-	12	284		
Disposals	-	-	(207)	-	-	-	(207)		
Depreciation Expense	-	(90)	(63)	(78)	(18)	-	(249)		
Revaluation									
increments(decrements)	190	(12)	-	-	-	(975)	178		
Transfers									
Carrying Amount 30 June	783	2,719	356	237	72	12	4,179		

2016	Land	Buildings	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
Balance 1 July	593	2,699	394	368	50	101	4,205
Additions	-	216	74	45	57	919	1,311
Disposals	-	-	(52)	-	-	-	(52)
Depreciation Expense	-	(94)	(62)	(98)	(17)	-	(271)
Transfers between classes	-	-	-	-	-	(45)	-
Carrying Amount 30 June	593	2,821	354	315	90	975	5,148

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

	2017	2016
	\$	\$
Note 10 Investment Property		
(a) Carrying amount		
At valuation	2,435,000	2,435,000
Additions, at cost	998,493	-
Total	3,433,493	2,435,000

Fair Value Measurement of Investment Properties

Investment properties consist of a food outlet at Western Junction, a property in West Hobart that operates as a kitchen and restaurant, and a property in Moonah that operates as a retail outlet.

The valuations were performed on an "in use" basis assuming that the properties will continue to be occupied for their existing purposes and are not surplus to the Inland Fisheries Service needs. The valuer assessed the values having regard to the existing leases, market rates for similar accommodation in the area and considering the location and quality of the accommodation currently on each site. The capitalisation method was used for these properties. The net market income was then divided by the percentage return required by prospective purchasers, determined from market transactions, to arrive at the Fair Value. The valuations were undertaken in 2014-15. During the year a bus depot was completed on vacant land at 17 Back River Road New Norfolk at a total cost of \$998,493. The depot has been leased to O'Driscoll Coaches Pty Ltd.

(b) Reconciliation of movements (including fair value levels)

	2017 Level 2	2017 Total	2016 Total
	\$'000	\$000	\$'000
Carrying amount at 1 July	2,435	2,435	2,435
New purchases	23	23	-
Capitalised expenditure	975	975	-
Disposals and assets classified as held for sale	-	-	-
Net additions through restructuring	-	-	-
Net gains(losses) from fair value adjustments	-	-	-
Net transfers free of charge	-	-	-
Carrying amount at 30 June	3,433	3,433	2,435

(c) Amounts recognised in profit and loss for investment property

	2017	2016
	\$'000	\$'000
Rental income	317	198
Net gain (loss) from fair value adjustment	-	-
Direct operating expenses from property that generated rental income	(3)	(79)
Direct operating expenses from property that did not generate rental income	-	-
Total	314	119

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

(d) Leasing arrangements

The investment properties are leased to tenants under long term operating leases with rentals payable monthly. Minimum lease payments are non-cancellable operating leases of investment properties not recognised in the financial statements receivable as follows.

	2017	2016
	\$	\$
One Year or less	301,292	199,607
From one to five years	948,514	663,821
More than five years	241,302	25,677
Total	<u>1,491,108</u>	<u>889,105</u>

(e) Contractual obligations

At year end there were no executed contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements. The IFS entered into a contract with O'Driscoll Coaches Pty Ltd to construct and lease a bus depot on vacant land owned by the IFS at the rear of 17 Back River Road New Norfolk in 2015-16. The building was occupied in January 2016 and has now been transferred to the Investment Property asset account at cost at year end as all invoices for works were finalised and final building and plumbing certificates of completion issued.

Note 11	Auditor's Remuneration	2017	2016
	The total of fees paid or due and payable for the financial year:	\$	\$
	Fees for Audit	19,385	18,780
		<u>19,385</u>	<u>18,780</u>
Note 12	Reserves		
	Asset Revaluation Reserve-Land	970,395	780,395
	Asset Revaluation Reserve-Buildings	1,265,070	1,277,611
		<u>2,235,465</u>	<u>2,058,006</u>
	Movements during the year:		
	Balance at the beginning of period	2,058,006	2,058,006
	Net change in valuations	177,459	-
	Balance at the end of period	<u>2,235,465</u>	<u>2,058,006</u>
Note 13	Accumulated Funds		
	Opening Balance	3,243,672	3,195,868
	Net Surplus for the year.	(153,832)	47,804
	Closing Balance	<u>3,089,840</u>	<u>3,243,672</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

	2017	2016
	\$	\$
Note 14 Contributed Capital		
Contributed capital represents the initial net amount of Assets and Liabilities when the IFS commenced reporting on an accrual basis from the commencement of the 2000-01 financial year:		
Balance as at 1 July	3,199,854	3,199,854
Balance as at 30 June	3,199,854	3,199,854
 Note 15 (a) Employee Entitlements		
Current		
Annual Leave	205,746	203,487
Long Service Leave	288,931	288,245
Accrued Salaries	14,887	7,756
	509,564	499,488
Non-Current		
Long Service Leave	99,126	87,012
	99,126	87,012
Total	608,690	586,500
 Settled within 12 months	258,550	251,135
Settled in more than 12 months	350,140	335,365
	608,690	586,500

(b) Related party transactions

There are no material related party transactions with Key Management Personnel (KMP) including Cabinet Ministers, or their Close Family Members (CFM) or entities that are controlled or jointly controlled by KMP or CFM in 2017 (2016 \$0).

(c) Remuneration of key management personnel

	Salary	Superannuation	Other Benefits
	\$'000	\$'000	\$'000
2017 Key Management Personnel			
John Diggle, Director of Inland Fisheries appointed 14 October 2012	160	21	28
 2016			
John Diggle, Director of Inland Fisheries appointed 14 October 2012	155	21	28

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017 continued.

	2017	2016
	\$	\$
Note 16 (a) Reconciliation of Net Cash Used in Operating Activities to Surplus / (Deficit)		
Net Surplus	(153,832)	47,804
Non-cash adjustments		
Net (gain) loss on sale of non-financial assets	(13,730)	(6,921)
Depreciation	248,640	271,947
Change in Assets/Liabilities		
Increase (decrease) in employee entitlements	22,190	(18,796)
Increase (decrease) in accounts payable	(43,110)	34,121
(Increase) decrease in receivables	18,416	12,211
Net cash gained (used) in operating activities	78,574	340,366
For the purposes of the Statement of Cash Flows, cash includes cash on hand and at the bank. Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to items in the statement of financial position as follows:		
(b) Cash at Bank		
Working accounts	189,410	66,143
Short term deposits	1,359,286	1,491,007
	1,548,696	1,557,150
(c) Corporate Credit Card		
Facility Available	62,500	70,500
Less Used/Committed	(4,746)	(6,854)
Balance unused	57,754	63,646
Note 17 Trade and Other Receivables		
Sundry Debtors	83,411	93,926
Net GST Receivable	4,828	12,729
	88,239	106,655
Note 18 Trade and Other Payables Current		
Trade Creditors	115,813	158,923
	115,813	158,923

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

Note 19 Events subsequent to Balance date

The Director of Inland Fisheries is not aware of any matter or circumstance since the end of the financial year that has significant effect, or may significantly affect, the operations of the IFS, the results of those operations, or the state of affairs of the IFS in subsequent financial years.

Note 20 Financial Instruments

20.1 Risk Exposures

(a) Risk Management Policies

The IFS has exposure to the following risks from its use of financial instruments:

- a. credit risk;
- b. liquidity risk; and
- c. market risk.

The Director has overall responsibility for the establishment and oversight of the Inland Fisheries Service's risk management framework. Risk management policies are established to identify and analyse risks faced by the Service, to set appropriate limits and controls, and to monitor risks and adherence to limits.

Risk Exposure	Measurement method
Credit Risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

(b) Credit risk exposures

Credit risk is the financial loss to the IFS if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Receivables are valued at amortised cost. Cash on hand is valued at face value. The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the IFS's maximum exposure to credit risk without taking into account of any collateral or other security: The following tables analyse financial assets that are past due but not impaired.

Analysis of financial assets that are past due at 30 June 2017 but not impaired

	Past due 30 days	Past due 60 days	Past Due 90 days	Total
Current	\$	\$	\$	\$
Trade & Other Receivables	61,568		26,671	88,239

Analysis of financial assets that are past due at 30 June 2016 but not impaired

	Past due 30 days	Past due 60 days	Past due 90 days	Total
Current	\$	\$	\$	\$
Trade & Other Receivables	95,696	4,400	6,559	106,655

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

(c) Liquidity Risk

Liquidity risk is the risk that the IFS will not be able to meet its financial obligations as they fall due. The IFS's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

The following tables detail undiscounted cash flows payable by the IFS by contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position.

2017	Maturity analysis for financial liabilities						
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	Undiscounted Total
Financial Liabilities	\$	\$	\$	\$	\$	\$	\$
Trade & Other Payables	115,813		-	-	-	-	115,813
Total	115,813	0	0	0	0	0	115,813

2016	Maturity analysis for financial liabilities						
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	Undiscounted Total
Financial Liabilities	\$	\$	\$	\$	\$	\$	\$
Trade & Other Payables	158,923	-	-	-	-	-	158,923
Total	158,923	0	0	0	0	0	158,923

(d) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the IFS is exposed to is interest rate risk.

At the reporting date, the interest rate profile of the IFS's interest bearing financial instruments was:

	2017	2016
	\$,000	\$,000
Variable rate instruments		
Financial assets	1,637	1,664
Financial liabilities	(116)	(159)
Total	1,521	1,505

Changes in variable rates of 100 basis points at reporting date would have the following effect on the IFS's profit or loss and equity:

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

Sensitivity analysis of Services exposure to possible changes in interest rates

	Income Statement		Equity	
	100 basis points	100 basis points	100 basis points	100 basis points
	increase	decrease	increase	decrease
30 June 2017	\$'000	\$'000	\$'000	\$'000
Cash	15	(15)	15	(15)
Net sensitivity	15	(15)	15	(15)
30 June 2016	\$'000	\$'000	\$'000	\$'000
Cash	16	(16)	16	(16)
Net sensitivity	16	(16)	16	(16)

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2016.

Categories of financial assets and liabilities

	2017	2016
	\$'000	\$'000
Financial assets		
Cash and Receivables on initial recognition.	1,637	1,664
Total	1,637	1,664
Financial liabilities		
Financial liabilities measured at amortised cost	(116)	(159)
Total	(116)	(159)

Net fair values of financial assets and liabilities	2017	2017	2016
	Total carrying amount	Net fair value	Total carrying amount
	\$'000	\$'000	\$'000
Financial Assets			
Cash at bank	1,549	1,549	1,557
Receivables	88	88	107
Total financial assets	1,637	1,637	1,664
Financial liabilities (recognised)			
Trade Creditors	116	116	159
Total financial liabilities (recognised)	116	116	159

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2017, continued.

Financial assets

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

Financial liabilities

The net fair values for trade creditors are approximated by their carrying amounts.

Note 21 Commitments and Contingencies

Schedule of Commitments	2017	2016
	\$	\$
By Type		
Lease commitments		
Operating leases (i)	30,326	56,936

There were no capital commitments at year end.

(i) The operating leases are in relation to a photocopier and five Yamaha outboard motors.

By Maturity	2017	2016
	\$	\$
Operating lease commitments		
One year or less	18,220	26,609
From one to five years	12,106	30,327
More than five years	-	-
Total operating lease commitments	30,326	56,936



Inland Fisheries Service

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8 August 2017

Certification of Financial Statements

The accompanying Financial Statement of the Inland Fisheries Service are in agreement with the relevant accounts and records and have been prepared in compliance with:

- Australian Accounting Standards
- Treasurers Instructions issued under the provisions of the *Financial Management and Audit Act 1990*
- *Inland Fisheries Act 1995*

I believe that, in all material respects, the financial statements present a view which is consistent with my understanding of the Inland Fisheries Service's financial position as at 30 June 2017 and the results of its operations and its cash flows for the year ended.

At the date of signing this representation, I am not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.

The completed Financial Statements Preparation and Submission Checklist has been submitted.

Signed in accordance with a resolution of the Director of Inland Fisheries:

A handwritten signature in black ink, appearing to read "John Diggle".

John Diggle
Director of Inland Fisheries

A handwritten signature in black ink, appearing to read "Tony Wright".

Tony Wright
Manager Finance & Business

Independent Auditor's Report

To the Members of Parliament

Inland Fisheries Service

Report on the Audit of the Financial Statements

Opinion

I have audited the financial report of Inland Fisheries Service (the Service), which comprises the statement of financial position as at 30 June 2017 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and the statement of compliance by the director.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, the financial position of the Service as at 30 June 2017 and of its financial performance and its cash flows for the year then ended
- (b) is in accordance with *Inland Fisheries Act 1995* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector:
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My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information in the Service's financial statements.

Responsibilities of the Director for the Financial Report

The director is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Inland Fisheries Act 1995* and for such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the director is responsible for assessing the Service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Service is to be dissolved by an Act of Parliament, or the director intends to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Service's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Service's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based

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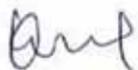
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on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Service to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the director regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Minyan Qiu
Acting Group Leader Financial Audit
Delegate of the Auditor-General

Tasmanian Audit Office

25 August 2017
Hobart

...3 of 3

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