

Inland Fisheries Service

Annual Report

2018-2019





Inland Fisheries Service staff member Brett Mawbey stocking Carter Lakes.



The Hon Guy Barnett 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 42 of the **Financial Management Act 2016**, I am pleased to submit the 2018-19 Annual Report of the Inland Fisheries Service for presentation to Parliament.

Yours sincerely

A handwritten signature in black ink, appearing to read "John Diggle". The signature is fluid and cursive, with the first letter of each word being significantly larger and more prominent.

John Diggle
Director of Inland Fisheries

24 September 2019

Minister's Message

As a keen recreational angler, I was delighted to be appointed as Minister Responsible for Inland Fisheries in late 2018 and look forward to continuing the work already underway in the coming months.



From a recreational trout fishery perspective, 2018-19 was a productive and at times challenging year. Seasonal rainfall in autumn and winter 2018 delivered good levels and flows in most lakes and rivers for the opening of brown trout waters on 4 August. Popular fisheries at Woods Lake, Little Pine, Penstock and Bronte lagoons fished well right through the season with a welcome improvement observed in the Arthurs Lake fishery.

Major bushfires in January impacted severely on the Central Highlands, South West and Huon regions disrupting fishing at the peak of the tourist season. Thankfully, there was no loss of life and damage was restricted to natural areas and a small number of buildings due to the hard work of emergency services.

Work continued in preparation for the World Fly Fishing Championship 2019. The Government along with corporate sponsors are supporting this event that will put Tasmania on the fly fishing world stage. Projects to build toilet facilities, prepare special regulations and extend angler access were undertaken through the year.

The Carp Management Program continued the eradication of carp from Lake Sorell and is now very close to success. Carp remain contained in this lake, the only known location of this invasive pest in Tasmania. With a population estimated at less than twenty fish, eradication has never been closer.

It is my priority and indeed a priority of this Government to grow our world-class inland fisheries as part of a broader strategy of taking recreational fishing and boating to the next level.

A range of initiatives are supporting participation and growth in Tasmania's trout fishery.

These include:

- Cheaper to go trout fishing - The Government is providing \$300 000 to freeze inland trout fishing licences at 2017-18 prices for four years. This initiative makes it cheaper to go trout fishing and funds the Inland Fisheries Service to offset the revenue shortfall.
- Anglers Alliance Tasmania - support – The Government is providing \$215 000 over four years commencing in 2018-19 to Anglers Alliance Tasmania, the peak group representing 26 000 trout anglers, to support its work to improve the trout fishery and support anglers.
- Marketing angling tourism – The Government provided \$30 000 in 2018-19 to work with Trout Guides and Lodges Tasmania and Anglers Alliance Tasmania to market and promote angling tourism including the Tasmanian Trout Expo and capitalising on the international profile the World Fly Fishing Championship 2019 will bring to Tasmania's trout fisheries.

- Anglers Access Program – The Government will provide \$200 000 over 2019-20 to 2021-22 to expand the Inland Fisheries Service's (IFS) Anglers Access Program across priority lakes and rivers in the North West, North East, and Derwent Catchments in partnership with Anglers Alliance Tasmania and local angling clubs.
- Upgrading Amenities at High Visitation Trout Waters – IFS worked with Anglers Alliance Tasmania to deliver the Government's initiative to upgrade amenities at high visitation trout waters. The Government provided \$300 000 that has enabled 10 toilets to be constructed ahead of the 2019-20 season.

As the Minister responsible for Inland Fisheries, I am delighted to present the activities of the Inland Fisheries Service for the 2018-19 financial year.

A handwritten signature in black ink, appearing to read 'Guy Barnett', with a stylized flourish at the end.

The Hon Guy Barnett MP
Minister for Primary Industries and Water

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About the Inland Fisheries Service (IFS)

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 worlds' best.
- Sustainable fish populations and fisheries.
- A responsive proactive organisation that is dynamic, receptive, financially sound and managed for excellence.

Our strategic goals

- Our reputation as a world-class recreational trout fishery is established and participation is increased.
- The fishery is managed sustainably.
- Tasmania is carp-free and Lake Sorell is open to recreational fishing.
- Environmental challenges are well understood and managed within our capacity.
- The IFS is respected and valued as a responsive, proactive, accessible and dynamic organisation.
- The IFS is financially sustainable.

Corporate Plan 2017-22

The IFS Corporate Plan 2017-22 guides our actions until 2022. It supports the IFS to be responsive to current challenges and opportunities within Tasmania's inland fisheries and proactive towards achieving our Vision and Mission.

Jurisdiction

Under the *Inland Fisheries Act 1995* (the Act), the Director of Inland Fisheries, (the Director), through the 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 State (marine) and inland 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 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.
- 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 an Agency for the purposes of the *Financial Management Act 2016*.

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 provides human resource administration, finance system and information technology support.

At 30 June 2019, the IFS had 19.08 paid full-time equivalents.

Organisational structure

- Director of Inland Fisheries John Diggle

Administration and Finance

- Manager (Finance and Business) Anthony Wright
- Administrative Officer (Licensing and Finance) Kellie Fahey
- Administrative Clerk Tania Hooper
Kristy Thompson
- Executive Assistant Jen Cramer

Fisheries Management

- Section Manager (Fisheries Management) Chris Wisniewski
- Manager (Compliance and Operations) Stephen Hepworth (until August 2018)
- Manager (Compliance) Steven Paterson (commenced April 2019)
- Fisheries Management Biologist Tim Farrell
- Senior Fisheries Management Officer Robert Freeman
- Project Manager (Anglers Access) Neil Morrow
- Manager (Hatchery and Stocking) Brett Mawbey

Annual Report – Highlights 2018-19

The recreational trout fishery performed well for the first half of the season, lake levels and river flows were good after the winter-spring inflow period. Woods and Four Springs lakes, lakes Leake and Crescent and Penstock, Bronte, Blackmans and Talbots lagoons fished well. Fishing from mid-January was disrupted by major bushfires in the Central Highlands, South West and Huon regions. In the Central Highlands roads were closed for several weeks limiting access to many popular fisheries and adversely affecting angling licence sales.

Fisheries performance assessments (FPAs) were undertaken for Shannon Lagoon, Woods Lake, Bronte Lagoon, South Riana Dam and the Pet Reservoir. The results for Woods Lake and Shannon and Bronte lagoons showed healthy trout populations in both fisheries. The results for the Pet Reservoir showed an unexpectedly low trout population, the population size and the condition of fish in South Riana Dam was also lower than expected.

Preparations for the 39th World Fly Fishing Championship 2019 (WFFC2019) remained a focus this year. Legislation was developed to close Woods Lake, Penstock Lagoon and Little Pine Lagoon to fishing from 2 to 6 December 2019 and the competition sections of the Mersey and Meander rivers from 24 November to 6 December 2019. The IFS continued financial and administrative support to the Fly Fish Australia Organising Committee, attending meetings, providing advice, and on ground assessments. An extension to the Meander River Anglers Access Project was progressed to improve the quality of fishing available for the championship and for public access in future years.

Implementation of the *Tasmanian Inland Recreational Fishery Management Plan 2018-28*, resulted in amendments to the *Inland Fisheries (Recreational Fishing) Regulations 2009* and the *Inland Fisheries (Seasons and Waters) Order 1996*. These regulatory changes commenced with the 2018-19 angling season, detail on pages 15-16.

For the period 10 April to 30 June, 22 170 wild adult brown trout had been transferred from Central Highlands spawning traps to fisheries across the state. The majority of transfers were from Liawenee Canal (yingina / Great Lake) and River Derwent (Lake King William). Due to low rainfall during the spawning period lower than expected numbers of fish were trapped at Sandbanks Creek (yingina / Great Lake), Tumbledown Creek, Scotch Bobs Creek and Hydro Creek (Arthurs Lake).

The Carp Management Program (CMP) remains on track to complete the eradication of carp from Lake Sorell after another year of successfully containing and targeting the remnant carp population. Thirty-nine carp were captured from Lake Sorell, down from 107 in 2017-18. There was no carp spawning or recruitment detected. It is estimated that fewer than 20 carp remain.

The incursion of redfin perch in the Mersey River catchment remained a focus this year. River electrofishing surveys and reports from anglers provided data that confirmed redfin perch are established and breeding in the Mersey River. It was determined that there was no possibility of eradication and no further work was undertaken on the populations in Parramatta Creek.

Surveys were undertaken during the year to monitor threatened freshwater fish populations. Results for the populations of saddled galaxias in Woods and Arthurs lakes found no individuals

in the October sampling of Woods Lake and lower than expected numbers from Arthurs Lake. Surveys of Swan galaxias populations confirmed extremely low numbers in several of the nine known locations monitored. Surveys and management strategies will be a focus in 2019-20 for both species.

The catch held from the commercial eel fishery was 32 595 tons this year, down from 45 337 tons in 2017-18.

The number of recreational angling licences held in 2018-19 was 24 802 down from 26 407 in 2017-18. The January bushfires and the first five-season renewal are considered major factors contributing to this result. This was the first year paper licences were not available from licence agents, however online facilities were available for most businesses that had been agents in the past.

The Fisheries Compliance team was very effective again this year, checking 3 467 angling licences and 186 whitebait licences. Six hundred and thirty four vessels were inspected in support of MAST legislation. Infringement notices and conditional and formal cautions were issued for 205 offences. Eleven defendants were convicted of 56 offences in the Magistrates Court and a further three defendants were listed for appearance on 37 charges.

Trout Weekend 2019 was successfully held over Saturday 18 and Sunday 19 May 2019. Over 3 000 patrons made their way to the Liawenee Field Station in the Central Highlands. The Minister responsible for Inland Fisheries, the Hon Guy Barnett MP, attended on the Saturday where he announced the winners of the Tasmanian Trout Fishing Photo Competition.

The Director of Inland Fisheries was exempted by *Financial Management Determination 2019* from areas of the *Financial Management Act 2016* that takes effect from 1 July 2019. The new act would have dramatically changed the operation and financial viability of the IFS.

The IFS ended the year with a net operating surplus of \$175 914 (before gains or losses on non-financial assets or revaluation adjustments) and a comprehensive result surplus of \$223 775.

Policy Commitments

To grow our world-class inland fisheries as part of this Government's broader strategy of taking recreational fishing and boating to the next level, and to support participation and growth in Tasmania's trout fishery, we have delivered the following policy commitments:

- Cheaper to go trout fishing – a freeze of trout fishing licences at 2017-18 prices until 2021-22. The Government is providing \$300 000 to the Inland Fisheries Service over four years to fully offset any lost revenue.
- Marketing angling tourism – work with Trout Guides and Lodges Tasmania, Tourism Tasmania, and Anglers Alliance Tasmania to deliver this Government's plan to market angling tourism. The Government provided \$30 000 in 2018-19 to promote the Tasmanian Trout Expo and capitalise on the international profile the WFFC2019 is bringing to Tasmania's trout fisheries.
- Anglers Alliance Tasmania (AAT) support – provide \$215 000 over four years to AAT, the peak group representing 26 000 trout anglers, to support its work to improve the trout fishery and to support anglers.

We are implementing the following policy commitments:

- Anglers Access Program – to work in partnership with AAT and local angling clubs to deliver this Government's commitment to expand the Anglers Access Program across priority lakes and rivers in the North West, North East, and Derwent Catchments. The Government is providing \$200 000 over three years from 2019-20.
- Upgrading Amenities at High Visitation Trout Waters – to work with AAT in delivering the Government's initiative to upgrade amenities at high visitation trout waters. The Government is providing \$300 000 over two years to build and upgrade facilities at popular trout fisheries including WFFC 2019 venues.

Inland Fisheries Advisory Council (IFAC) Report 2018-19

Representation and role	Member
Chairperson	Michele Moseley
Ministerial appointment	Alex Schaap
Ministerial appointment	Dr Christine Mucha
Ministerial appointment	Frank Neasey
Freshwater angling associations	Gary France
Director of Inland Fisheries	John Diggle
Conservation of freshwater ecosystems	Dr Liza Fallon
Commercial freshwater fisheries	Shaun Finlayson
Representing the north-western area	Sheryl Thompson
Representing tourism	Simone Hackett

Table 1. Membership of the Inland Fisheries Advisory Council on 30 June 2019.

IFAC provides advice to the Minister responsible for Inland Fisheries on matters related to Tasmania's inland fishery resources. It also provides a forum for consultation on policy matters and a sounding board for the Director.

IFAC held four meetings during the year at the IFS office in New Norfolk.

It received an update from Tasmanian Irrigation on the construction of the Pipeline to Prosperity (Tranche 3) schemes and the process and policy with regard to managing environmental issues.

Later in the year, Hydro Tasmania presented on the revised operation of the Poatina re-regulation weir and its impact on flow variability in Brumbys Creek.

Members attended Trout Weekend 2019, the Carp Management Program Workshop, the Hobart regional workshop for the development of the Tasmanian Wilderness World Heritage Area (TWWHA) Tourism Master Plan and met with DPIPWE staff to discuss the development of the Rural Water Use Strategy.

The IFS Risk Register continued to provide the context for many of IFAC's discussions.

Advice was provided to the Minister on a number of issues including water management with a focus on lake level management, river health, water management planning and the Ministerial Policy on managing water resources during extremely dry conditions.

Given the high level of angler interest, helicopter usage and development within the Western Lakes region of the TWWHA was considered and advice provided.

The Council was kept well briefed on preparations for the WFFC2019, progress with the Governments policy commitments relevant to the fishery and trends in licence sales.

Later in the year, the Council was fortunate to meet with the Hon Guy Barnett MP, Minister for Primary Industries and Water, and hear directly his enthusiasm for the portfolio, his priorities for the fishery and the Council. The Minister was able to talk to Council members and meet staff informally over lunch.

Legislation

World Fly Fishing Championship Order 2019

Regulation changes to support the WFFC 2019 were gazetted in June 2019.

The lake venues of Little Pine Lagoon, Penstock Lagoon and Woods Lake, will be closed to fishing for the duration of the event from midnight on Sunday 1 December to midnight on Friday 6 December 2019 inclusive.

The competition sections of the river venues will be closed to fishing, from midnight on Sunday 24 November to midnight on Friday 6 December 2019 inclusive.

- The Mersey River downstream of the Olivers Road Bridge (on the C 138) to Hoggs Bridge (on the C 153).
- The Meander River downstream from the Huntsman Lake dam to Barretts Bridge, Long Ridge Road (on the C 166).

Season extension for some rivers

An extended fishing season for Brumbys Creek, the Macquarie, Meander and South Esk rivers, will be trialed in 2019-20 through an amendment to the *Inland Fisheries (Seasons and Waters) Order*.

The following sections of rivers will open on 3 August 2019 and close on 31 May 2020:

- Brumbys Creek downstream from Weir 1 to the junction with the Macquarie River;
- Macquarie River downstream from its junction with Brumbys Creek to the South Esk River;
- Meander River downstream from Strath Bridge (on the C735) to the South Esk River; and
- South Esk River downstream from the Storeys Creek Road Bridge at Avoca, to Beams Hollow upstream of Lake Trevallyn, delineated by a straight line between grid reference E506358 N5406426 and E506467 N5406414.

This matter was actioned from the *Tasmanian Inland Recreational Fishery Management Plan 2018-28*. The trial will run over the next three seasons (2019–2022).

An update to Schedule 1 of the *Inland Fisheries (Controlled fish) Order 2015*

Schedule 1 of the *Inland Fisheries (Controlled Fish) Order 2015* lists Family/Genus/Species that are declared as controlled fish under Section 149 of the Act.

In 2006, the national strategy, *A Strategic Approach to the Management of Ornamental Fish in Australia* was approved by the Australian, State and Territory governments through the Natural Resource Management Ministerial Council. It contains a list of noxious ornamental aquarium fish species that the states and territories have agreed to control through legislation.

In 2016, a fourth tranche of noxious ornamental fish were agreed upon at a national level and Tasmania agreed to apply 62 additions to Schedule 1 of the *Inland Fisheries (Controlled Fish) Order 2015*, these additions have now been included into Schedule 1 through the *Inland Fisheries (Controlled Fish) Amendment Order 2019*.

Estuary Perch (*Percalates colonorum*) to be listed as a Protected fish

At their meeting of 28 November 2017, the IFAC identified a need to consider the protection of the extant population of estuary perch in the Arthur River. The need arises from the apparent intermittent recruitment, small population size, single location and fishing pressure putting the population at risk.

We have started the process to list estuary perch (*Percalates colonorum*) as a protected fish under Section 131 of the Act.

Re-make of the Recreational and General Regulations

Under the *Subordinate Legislation Act 1992*, the *Inland Fisheries (Recreational Fishing) Regulations 2009* and the *Inland Fisheries (General) Regulations 2009* (formerly commercial fishing regulations) will be automatically repealed on their 10th anniversary (9 December 2019). Consequently, during the first half of 2019, the IFS commenced the process to have these regulations remade and gazetted.

Initial consultation and review of the regulations is underway with a number of proposed amendments under consideration.

As at 30 June 2019, it is proposed to combine both sets of regulations into one document, the '*Inland Fisheries Regulations 2019*'.

A draft set of regulations is intended to be released for public comment in the second half of 2019.

Fisheries compliance

Overview

Two full-time and eight part-time Officers authorised under the Act delivered fisheries compliance for the year. This included enforcement activities, investigations and prosecutions, as well as education/awareness 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. The Compliance Operational Plan guides activities.

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

Fires throughout the State during the months of January and February 2019 saw a marked decrease in angler activity throughout Tasmania. This was chiefly due to travel warnings and road closures, combined with evacuations of key fishing locations during the period. This inertia continued through the months of March and April, with decreased numbers of anglers inspected during the Easter/ ANZAC Day break and weekend marking the closure of the brown trout waters.

Retirement – Stephen Hepworth

Stephen Hepworth, Manager of Compliance and Operations, retired on Wednesday 8 August 2018 following 49 years of state service, 18 of those with the IFS. Stephen became the compliance manager during 2010 and successfully transitioned the compliance group to a contemporary style of results focussed activity. To his credit, the Inland Fisheries Service enjoys an enviable reputation with law enforcement within Tasmania. We wish Stephen well in his retirement.

The Manager Compliance role previously held by Stephen, was advertised with interviews held in March. We are pleased to announce Steve Paterson, the Liawenee Fisheries Officer, was the successful applicant and commenced in the role on 18 April 2019. Steve has an extensive background in law enforcement, including fisheries compliance roles with Tasmania Police Marine Division and the Inland Fisheries Service. He has over 29 years' experience in enforcement, organisational development, training/mentoring and international law and justice development. We welcome him to the leadership team and look forward to his continued development of the compliance function to meet the challenges of the future.

Prosecution convictions

- Shayne Anthony LING of Edith Creek was convicted on 4/7/18 at the Smithton Magistrates Court of take excess whitebait. He was fishing on the Duck River when checked by Fisheries Officers and found to possess 3.1kg of whitebait, exceeding the 2kg per day limit. Mr. Ling was fined \$330 and incurred court costs of \$83.74.
- Codie BUTTON of Smithton appeared in the Burnie Magistrates Court on 19/7/18 on several charges relating to the illegal taking of whitebait. The offences took place last spring at the Welcome River in the far North-West. Mr Button was convicted of possessing a non-permitted net at an inland waterway, using a non-permitted net, taking whitebait without a whitebait licence, possessing whitebait without a whitebait licence and taking whitebait from a closed water. Mr. Button was fined \$2 445 and incurred court costs of \$83.74.
- Clinton John CUBIT of Devonport was convicted on 24/7/18 at the Devonport Magistrates Court of take whitebait without a licence, possess whitebait without a licence, use non-permitted net, possess non-permitted net and make a false or misleading statement to an Officer. He was fishing on the River Forth when located by police. Following detection, the police seized his boat. Mr. Cubit was fined \$2 503.16 and the boat ordered to be returned to its owner.
- Peter Morris SALTER of Montagu was convicted on 20/8/18 in the Burnie Magistrates Court of three counts of inducing another person to commit an offence under the Act. The charges relate to his part in transporting Brodie Lee POPOWSKI to the Montague River so he could illegally fish for whitebait. Mr. Salter was fined \$700 and court costs of \$83.74.
- Paul Charles BAKES of Hampshire was convicted on 20/8/18 in the Burnie Magistrates Court of six counts of take protected fish, nine counts of possess freshwater crayfish and one count of take trout without a licence. Information from the public resulted in a joint operation between Inland Fisheries Officers and Marine Police at Stanley. Mr Bakes admitted the offences and was charged. The complaint outlined the defendant illegally hunted, caught and ate the highly protected and threatened species from November 2013 to November 2017. The Defendant was fined \$8 550 and court costs of \$66.36.
- Timothy John TUTHILL of Turners Beach was convicted on 26/9/18 at the Devonport Magistrates Court of one count of possess whitebait without licence. Members of the public reported suspicious fishing activity on the River Forth. A search of Mr Tuthill's home found 33.58 kg of whitebait. This was a joint effort between Inland Fisheries Officers, Stanley Marine Police, Devonport Uniform Police and the PWS. Mr Tuthill was fined \$5 763.36, including special penalties and costs.
- Zane Tiger PANTON of Norwood was convicted on 4/2/19 in the Launceston Magistrates Court of take acclimatised fish without a licence, make false or misleading statement, fail to comply with a requirement of a fisheries officer and two counts of abuse a fisheries officer. The charges arose from a fisheries check at Brushy Lagoon and then a visit at the defendant's home between 3 May and 9 June 2018. Mr Panton pleaded guilty, was fined \$650 and ordered to pay \$83.74 in court costs.
- Nicholas John CLARKE of Cressy, Bradley Michael HINDS of Woolnorth and Scott Trevor VOCKE of Cressy were convicted on 4/2/19 in the Launceston Magistrates Court of take acclimatised fish without a licence, take fish by means other than a rod and line, use light to

facilitate the taking of fish, possess light for the purpose of facilitating the taking of fish, disturb spawning fish and failing to comply with a ministerial order relating to the taking of fish. The charges arose from Inland Fisheries Officers detecting the defendants at Sandbanks Creek, yingina / Great Lake on 16 June 2018. They pleaded guilty and were each fined \$600 and ordered to pay \$83.74 in court costs.

- Dylan Luke MCCULLAGH of Blessington was convicted on 16/4/19 in the Launceston Magistrates Court of use light to facilitate the taking of fish, possess light for the purpose of facilitating the taking of fish and disturb spawning fish. The charges arose from Inland Fisheries Officers detecting the defendant with CLARKE, HINDS and VOCKE at Sandbanks Creek, Great Lake on 16 June 2018. He pleaded guilty, was fined \$500 and ordered to pay \$3.16 in court costs.

Following up intelligence leads was critical to the success of joint operations during the year. With Tasmania Police and the PWS, we carried out operations to enforce whitebait regulations on waters in the North West, successfully laying charges for fisheries and non-fisheries offences. The cooperation benefited all enforcement agencies involved, and the operations led to the conviction of five defendants for 22 whitebait and related offences, with fines of \$11 992.74. Other successful joint investigations with Tasmania Police led to the conviction of a further six defendants for 34 protected fish and spawning fish related offences, with fines of \$11 901.32.

Three defendants remain before the Magistrates Court on 37 whitebait related charges, with outcomes expected during the 2019-20 reporting period.

Statistics from 1/7/18 to 30/6/19

- 3 467 angling licences inspected.
- 186 whitebait licences inspected.
- 8 whitebait nets, 11 opera house nets, 3 lobster traps and 2 cray rings seized.
- 8.5 kilograms of whitebait seized.
- 6 search warrants of residential premises.
- 634 vessels inspected under Marine and Safety legislation.
- 11 defendants convicted of 56 offences in the Magistrates Court.
- 3 further defendants listed for appearance in the Magistrates' Courts on 37 charges.
- Infringement and Conditional Cautions issued for 205 offences.
- \$23 894.06 in court fines.
- \$17 583.00 in infringement notice fines.
- 6 notices of disqualification are current, preventing offenders from holding a recreational whitebait licence.

Prosecution offences (Magistrates Court)	Number
Induce another person to commit an offence under the <i>Inland Fisheries Act 1995</i>	3
Take excess whitebait	1
Use net other than landing net or seine net at inland waters	1
Possess net other than landing net or seine net at inland waters	2
Take whitebait without a whitebait licence	2
Possess whitebait without a whitebait licence	3
Fail to comply with Ministerial order under the <i>Inland Fisheries Act 1995</i> relating to the taking of whitebait	1
In charge of motorboat without licence	1
Fail to carry minimum safety equipment on vessel	1
Breach of bail	1
Fail to comply with requirement of officer	1
Make false or misleading statement	2
Take protected fish	6
Possess freshwater crayfish	9
Abuse officer	2
Take acclimatised fish without a licence	5
Take fish by means other than a rod and line	3
Use light to facilitate the taking of fish	4
Possess light for the purpose of facilitating the taking of fish	1
Disturb spawning fish	4
Fail to comply with a ministerial order relating to the taking of fish	3
Total	56

Table 2. List of offences prosecuted in the Magistrates Court 2018-19

Compliance operations have detected and dealt with 205 offences during the 2018-19 angling season:

- 124 committed under the *Inland Fisheries Act 1995*; and
- 81 committed under the *Marine and Safety Authority Act 1997*.

Of the 3 467 angling licence inspections conducted, 96.42 per cent of these people found to be complying with Inland Fisheries rules.

Boating safety continues to be an area of concern, with 634 vessels checked this angling season. Out of these, 36 people (5.68 per cent of vessels checked) were found not wearing a PFD, whilst 23 vessels (3.63 per cent of vessels checked) were not carrying the minimum required safety equipment.

Strategic goal: The fishery is managed sustainably

Fishery performance assessments

During the period July 2018 to June 2019, five fishery performance assessments (FPAs) were completed; Shannon Lagoon, Woods Lake, Bronte Lagoon, South Riana Dam and the Pet Reservoir. A summary of these FPA results are shown below. Detailed individual reports are made available on the IFS website once complete.

Shannon Lagoon

During June 2017, we collected 503 wild brown trout from the River Derwent fish trap at Lake King William, then tagged, and transferred them into Shannon Lagoon. On 14-15 May 2019, we surveyed Shannon Lagoon to examine the condition and growth of these tagged fish.

Over one night of trapping, we captured 43 brown trout, seven of which were tagged (16 per cent). When released in 2017, these tagged fish weighed between 250-430 g. When recaptured during the 2019 survey, all but two of the seven fish weighed over 1 000 g. One fish had grown from 220 g to almost 1 400 g.

The average weight for the 36 non-tagged resident fish was 1 107 g. The largest fish captured weighed 2 100 g.

During an earlier FPA survey conducted in October 2017, tagged fish represented 24 percent of the catch, in 2019 they represented 16 percent. This demonstrates they are surviving well, growing and in good condition.

Tag No	Initial length (mm)	Recapture length (mm)	Initial weight (g)	Recapture weight (g)	% Change length	% Change weight
2 567	280	395	250	650	41	160
2 540	264	445	260	1 120	69	331
2 291	263	480	220	1 387	83	530
2 084	264	425	270	980	61	263
2 138	286	427	290	1 047	49	261
2 556	297	454	290	1 128	53	289
2 350	345	465	430	1 150	35	167
Average	286	442	287	1 066	56	286

Table 3. Shannon Lagoon, change in length and weight for tagged fish released 2017 and recaptured 2019.

Woods Lake

During 1-4 October 2018, we surveyed the brown trout population at Woods Lake to:

- establish a baseline catch effort for brown trout,
- assess the population structure for brown trout and
- examine the condition of all fish captured.

From 160 box trap sets, we captured 368 brown trout (2.3 fish per trap per night). The average weight for fish over the legal size limit of 300 mm was 804 g with an average length of 427 mm. The growth of fish was good across all lengths, with approximately 20 percent of fish measuring in excess of 500 mm.

There was evidence of recruitment across several years with multiple length classes present (see figure 2). In addition to this information, a survey of the galaxiid population during 28-29 November 2018, showed the occurrence of a strong cohort of young-of-the-year brown trout fry (30-50 mm length), indicating a further strong consecutive recruitment year during 2018.

The condition of fish was however, poor to fair across all length classes, indicating a degree of over population.

Grouping	Measurement	Mean	Minimum	Maximum
All brown trout (n=368)	Length (mm)	403	125	603
	Weight (g)	724	20	2 050
	Cond Factor (k)	0.98	0.68	1.62
Male (n=124)	Length (mm)	466	316	603
	Weight (g)	1 006	350	2 050
	Cond Factor (k)	0.96	0.72	1.62
Female (n=142)	Length (mm)	430	283	600
	Weight (g)	802	250	2 000
	Cond Factor (k)	0.97	0.68	1.43
Indeterminate (n=102)	Length (mm)	288	125	389
	Weight (g)	273	20	640
	Cond Factor (k)	1.03	0.77	1.48

Table 4. Woods Lake, length, weight and condition factor for brown trout separated by sex or indeterminate fish.

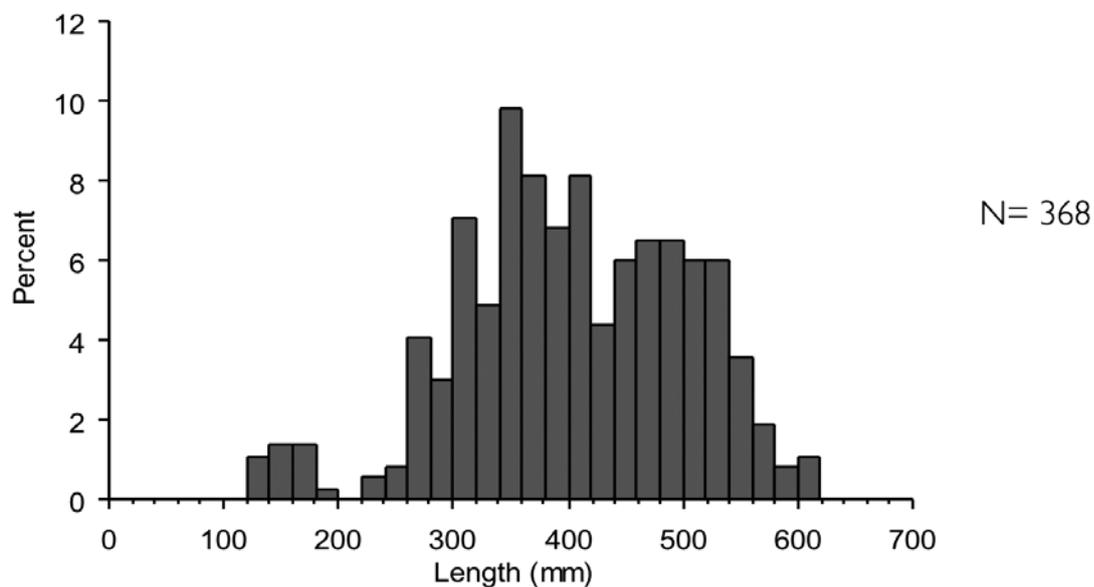


Figure 2. Woods Lake, length frequency for brown trout, October 2018.

Bronte Lagoon

During 17-19 September 2018, we completed a survey of the trout fishery at Bronte Lagoon to;

- establish a baseline catch effort for brown trout;
- assess the population structure for brown trout and;
- examine the condition of all fish captured.

We set 160 box traps across a range of habitats for a total capture of 292 trout, consisting of 281 brown trout, 10 rainbow trout and one brook trout. This equates to a catch effort of 1.76 brown trout per trap. The average weight for all brown trout was 573 g. Eighty-three percent of the brown trout captured were greater than the legal minimum size limit of 300 mm length and averaged 653 g (see table 5).

Grouping	Measurement	Mean	Minimum	Maximum
All brown trout (n=281)	Length (mm)	363	108	556
	Weight (g)	573	20	2 080
	Cond Factor (k)	1.10	0.68	1.77
Male (n=80)	Length (mm)	418	333	556
	Weight (g)	796	410	2 080
	Cond Factor (k)	1.06	0.79	1.61
Female (n=119)	Length (mm)	374	273	510
	Weight (g)	588	220	1 202
	Cond Factor (k)	1.09	0.88	1.46
Indeterminate (n=82)	Length (mm)	293	108	500
	Weight (g)	335	20	1 222
	Cond Factor (k)	1.14	0.68	1.77

Table 5. Bronte Lagoon, length, weight and condition factor for brown trout separated by sex or indeterminate fish.

The overall condition of brown trout was good, with 84 percent in the fair to excellent range with 16 percent being poor. This is typical of most lake fisheries within the State.

The length classes represented (see figure 3) indicate recruitment in 2017 (fish 100-200 mm) and years prior.

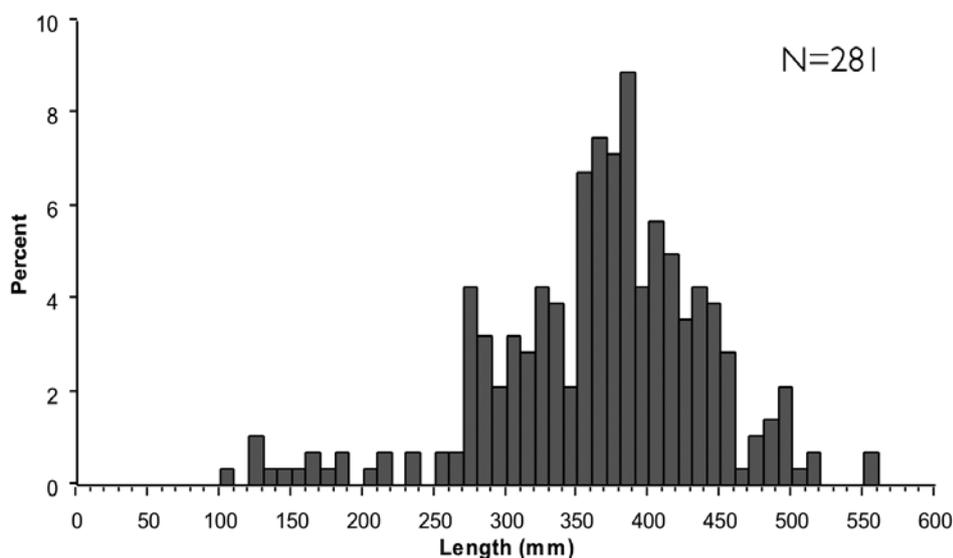


Figure 3. Bronte Lagoon, length frequency for brown trout, September 2018

Ten rainbow trout were captured representing 3.5 percent of the total catch. They measured between 250 – 300 mm in length, with an average weight of 274 g. All were in good to excellent condition.

South Riana Dam

During 23-25 July 2018, we carried out a survey of the brown trout population at South Riana Dam, NW Tasmania to;

- determine the catch per unit effort;
- understand the length structure of the brown trout population,
- establish the condition of fish;
- examine natural recruitment and stocking success and
- estimate the brown trout population size.

South Riana Dam was first filled in 2014, flooding an existing farm dam that contained a small number of brown trout. The dam was stocked with 35 000 fry (2015), 1 300 fingerlings (2016), 3 000 fingerlings and 35 000 fry (2017). In June 2018, in preparation for the fishery performance assessment, we released 400 adult brown trout averaging 850 g and adipose fin clipped to enable identification when recaptured.

Over two nights trapping, we captured 115 brown trout averaging 1 000 g, with ten percent of fish weighing between 1 500 – 2 500 g. Of the larger fish over 2 000 g, most were showing signs of old age and beginning to lose condition. However, fish under 500 mm were in good condition.

The recapture of two adipose fin clipped fish was very low and deemed unreliable for estimating the population size. This was possibly due to an insufficient number of marked fish. Using a comparative assessment of catch rates from other waters, the low 2.13 fish per trap suggests the dam is not over populated.

There were fish captured across a range of larger length classes, suggesting stocking is maintaining the fishery however, there was no evidence of the 2017 stockings represented in the catch. There is more work needed to understand this fishery.

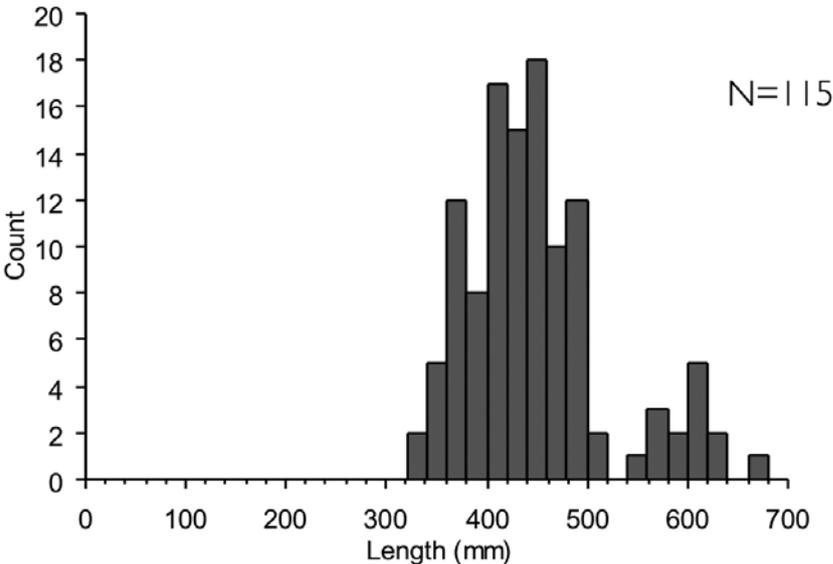


Figure 4. South Riana Dam, length frequency for brown trout, July 2018.

Pet Reservoir

During 23-25 July 2018, we carried out a survey of the brown trout population at Pet Reservoir, NW Tasmania to;

- determine the catch per unit effort;
- understand the length structure of the brown trout population;
- establish the condition of fish;
- examine natural recruitment and stocking success and
- estimate the brown trout population size.

In preparation for this survey, on 14 June 2018, 600 adult brown trout marked by an adipose fin clip (to enable identification when recaptured) were transferred from yingina / Great Lake into the reservoir. A six-week settling in period over the closed fishing season was allowed before the fishery performance assessment was undertaken.

Twenty-nine brown trout were captured from 46 box traps set over two nights. Of these, only three had an adipose fin clip (10.3 per cent). This result, in conjunction with a very low catch effort of 0.63 trout per trap, indicates the reservoir has very low numbers of brown trout. This is despite the inflowing Pet River having good spawning habitat and good trout stocks. The catch effort for rainbow trout was negligible, with just three fish captured at 0.07 fish per trap.

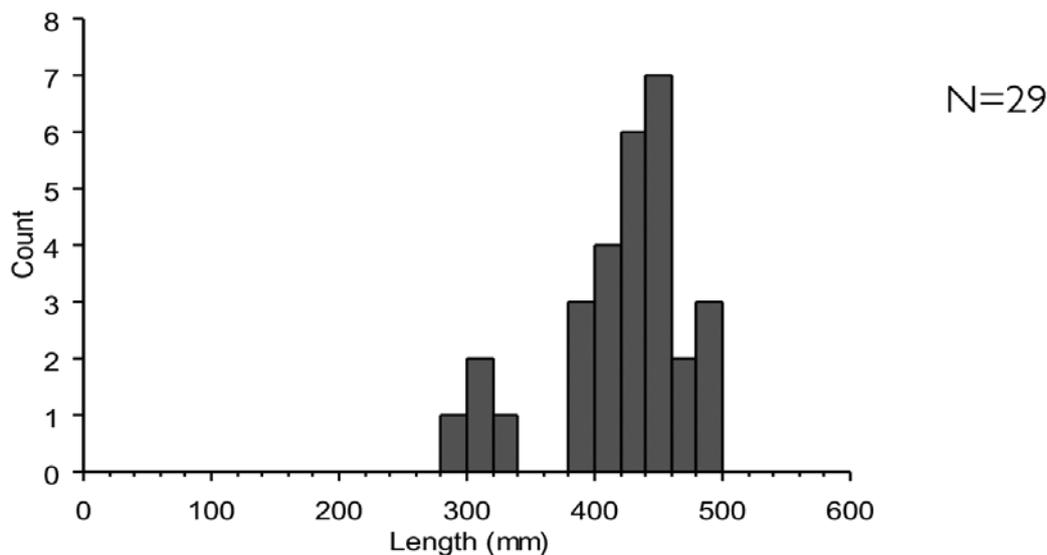


Figure 5. Pet Reservoir, length frequency for brown trout, July 2018.

Rivers

There were no river surveys undertaken to assess recreational fishery performance during 2018-19.

Fishery performance assessments 2019-20

The IFS has identified several priority lake fisheries for FPA's during the 2019-20 period. These fisheries are, the Bradys Chain of Lakes (Bradys Lake, Lake Binney and Tungatinah Lagoon), Curries River Reservoir and Blackmans Lagoon. The results of these surveys will help to determine the most appropriate method of managing these fisheries into the future.

Bradys Chain of lakes

Over May to June 2019, 7 048 brown trout were transferred from the River Derwent fish trap on Lake King William into the Bradys Chain of Lakes. This consisted of 3 548 individually tagged fish and 3 500 fin-clipped fish. These tagged and fin clipped fish will allow us to undertake a survey of the trout population within the Brady Chain of lakes before the opening of the 2019-20 fishing season and assess individual fish growth during future surveys.

Blackmans Lagoon

In May 2019, we released 500 adult brown trout into Blackmans Lagoon. All fish had their adipose fin clipped, averaged 850 g and were transferred from Liawenee Canal, yingina / Great Lake.

During mid-July 2019, we will undertake a survey to gain knowledge about the brown trout population at Blackmans Lagoon.

Curries River Reservoir

In May 2019, we released 1 175 adult brown trout into Curries River Reservoir. All fish had their adipose fin clipped, averaged 850 g and were transferred from Liawenee Canal, yingina / Great Lake.

During mid-August 2019, we will undertake a survey to gain knowledge about the brown trout population at Curries River Reservoir.

Trout hatchery, stocking and adult transfers

The Inland Fisheries Service operates seven fish traps at the following locations:

Arthurs Lake

- Hydro Creek
- Scotch Bobs Creek
- Tumbledown Creek

Lake Sorell

- Mountain Creek

yingina / Great Lake

- Liawenee Canal
- Sandbanks Creek

Lake King William

- River Derwent

2018 brown trout spawning run

The 2018 brown trout spawning run concluded at Arthurs Lake, Lake King William and yingina / Great Lake in July 2018. Transfers continued from the fish traps on yingina / Great Lake and the River Derwent trap (Lake King William) after 30 June 2018.

We made the last transfer of adult wild brown trout on 13 July 2018 from the Liawenee Canal yingina / Great Lake to Brushy Lagoon.

Trap	Number transferred	Number released above trap
Liawenee Canal	347	0
Sandbanks Creek	148	0
Tumbledown Creek	0	685
Scotch Bobs Creek	0	192
Hydro Creek	0	251
Mountain Creek	0	0
River Derwent	1 480	0
Total	1 975	1 128

Table 6. The number of wild adult brown trout transferred between 1 and 13 July 2018.

Trap	Number transferred	Number released above trap
Liawenee Canal	13 619	0
Sandbanks Creek	1 671	0
Tumbledown Creek	1 047	3 081
Scotch Bobs Creek	192	561
Hydro Creek	177	1 103
Mountain Creek	Not operational	0
River Derwent	9 102	0
Total	25 808	4 745

Table 7. The 2018 adult brown trout transfers that occurred from 1 April to 13 July inclusive (the spawning run).

2019 brown trout spawning run

The 2019 adult brown trout transfers commenced with the start of the spawning run on 10 April and were ongoing at 30 June.

Table 8 shows the number of adult brown trout transfers occurring from Central Highland traps between 10 April and 30 June 2019. The final figures for the 2019 spawning run will be reported in the Inland Fisheries Service Annual Report 2019–2020.

Trap	Number transferred	Number released above trap
Liawenee Canal	11 649	0
Sandbanks Creek	1 531	0
Tumbledown Creek	5	2 449
Scotch Bobs Creek	0	474
Hydro Creek	0	192
Mountain Creek	Not operational	0
River Derwent	8 985	0
Total	22 170	3 115

Table 8. The 2019 adult brown trout transfers that occurred from 10 April to 30 June inclusive (the spawning run)

As in previous years, we measured samples of fish from each trap for length and weight.

Hydro Creek had, on average, the smallest fish while the Liawenee Canal had the largest.

Spawning run	Number measured	Weight range (g)	Average weight (g)	Length range (mm)	Average length (mm)
Liawenee Canal 13 May	203	170-1 360	795	240-510	412
Sandbanks Creek 28 May	181	260-1 150	662	284-472	383
Tumbledown Creek 14 June	226	50-1 460	654	179-530	393
Scotch Bobs Creek 13 June	202	160-1 320	580	234-580	371
Hydro Creek 18 June	190	140-1 070	439	225-481	335
River Derwent 28 April, 7 May 14 May, 16 May	1 391	70-2 520	552	192-587	367

Table 9. Results of brown trout spawning run monitoring 2019

Hatchery production

In winter 2018, we stripped 235 000 ova from wild brown trout trapped in Liawenee Canal (yingina / Great Lake). The ova were incubated under controlled conditions at the New Norfolk hatchery. Once eyed, they were transferred to the Salmon Ponds for hatching and rearing. From these ova 73 250 brown trout fry averaging 1.0 gram were stocked into club dams and public waters during November 2018. This is a 31 per cent success rate.

In April 2019, we stripped 240 000 ova from wild brown trout trapped in Liawenee Canal (yingina / Great Lake). Half of these ova were incubated under controlled conditions at the New Norfolk hatchery and the other half were incubated at the Salmon Ponds. Once eyed, the ova incubated at the New Norfolk hatchery were transferred in to troughs at the Salmon Ponds.

We stripped a further 100 000 ova from wild brown trout trapped in Liawenee Canal (yingina / Great Lake) for sale to the South Australian Fly Fishers Association, see Table 12: Ova and fish sales between 1 July 2018 and 30 June 2019.

Stocking of inland waters for public fishing

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

In 2018-19, we stocked 97 395 brown trout, 27 508 rainbow trout, 2 600 brook trout and 91 Atlantic salmon.

Age/size class	Brown trout	Rainbow trout	Brook trout	Atlantic salmon
Fry (1-5 g)	73 250	308	0	0
Fingerlings (6-50 g)	0	0	2 600	0
Yearling (51-300 g)	0	0		0
Adult (>301g)	24 145	25 887	0	91
Total	97 395	26 195	2 600	91

Table 10. Fish numbers, species and size class stocked into the public fishery between 1 July and 30 June 2019

We thank Huon Aquaculture Company Pty. Ltd. and Mountain Stream Fisheries for the provision of fish during the year.

Stocking Table 19 (page 51-54), shows a detailed listing of public waters stocked during 2018-19.

Stocking of farm dams

Junior angling development

During the 2018-19 financial year, we stocked four individual dams on 6 occasions for junior angling development events.

Brown trout	Rainbow trout	Brook trout	Atlantic salmon
0	1 313	0	0

Table 11. Fish stocked in farm dams for junior angling development in 2018-19

Table 20 (page 55), shows a detailed listing of private dams for junior angling development stocked during 2018-19.

Angling club activities

During the 2018-19 financial year, we stocked a single dam with 5 000 brown trout fry in support of angling club activities.

Table 21 (page 55), shows a detailed listing of private dams for angling club activities stocked during 2018-19.

Exclusive (private) fishing

We manage the stocking of farm dams for exclusive (private) fishing with triploid rainbow trout by permit. Private hatcheries and the Inland Fisheries Service supply the rainbow trout.

We approved the stocking of 8 955 rainbow trout into 25 private farm dams.

Public fishing

During 2018-19 financial year, we approved seven dams and provided 19 750 brown trout fry for the stocking of farm dams open to public fishing. These dams are typically stocked every second year. Table 22 (page 55), shows a detailed listing of private dams for public fishing stocked during 2018-19.

Ova and fish sales

During the year, we sold:

Qty	Age/size class	Species	Recipient	Value \$
80 000	Eyed ova	Brown trout	South Australian Fly Fishers Association. (SAFFA)	4 400
20 000	Fry (1-5g)	Brown trout	Registered private fisheries	2 000
200	Adult (300g+)	Triploid rainbow trout	Registered private fisheries	1 800
500	Fingerlings (6-50g)	Triploid rainbow trout	Registered private fisheries	400
3 850	Fingerlings (6-50g)	Triploid rainbow trout	Private farm dams	3 000
50	Yearlings (51-300g)	Triploid rainbow trout	Private farm dams	250

Table 12. Ova and fish sales between 1 July 2018 and 30 June 2019

Commercial fisheries

Private fisheries

Registered private fisheries provide recreational fishing opportunities without being subject to angling licence provisions and angling regulations.

At 30 June 2019, there were 12 registered private fisheries, one less than 2017-18, continuing the trend in the decline in such fisheries.

Fish dealers

A person dealing in applicable freshwater fish must be a registered fish dealer under the Act. Dealing includes a person that:

- imports the fish for commercial purposes; or
- sells the fish; or
- processes or treats the fish for commercial purposes; or
- manufactures or obtains any substance from the fish for commercial purposes.

For fish dealers importing freshwater fish, we provide a Permissible Imports List of species allowed for import and trade.

For any fish that is not on the Permissible Imports List, approval may be considered if the application can demonstrate the species:

- is approved under the national listing through the Commonwealth Government Ornamental Fish Management Strategy; and
- does not pose an invasive or disease risk to Tasmania.

At 30 June 2019, there were 30 registered fish dealers.

Fish farms

A fish farm means any area on land or in inland waters used to farm, culture, hatch, rear, ranch, enhance or breed freshwater fish for commercial or research purposes.

The Act regulates the operation and biosecurity of freshwater fish farms by licence.

For freshwater hatcheries, the implementation of Fish Farm Management Guidelines and the redrafting of licence conditions has continued with an increased focus on the regulations.

This year we;

- granted three new fish farm licences, two for salmonid hatcheries and one for aquarium fish;
- granted a variation to one existing licence to allow salmonids in addition to eels; and
- allowed two licences to lapse at the end of the licence period for non-constructed salmonid hatcheries in consultation with the holder.

As of 30 June 2019, there were 25 fish farm licences issued as shown in Table 13

Species farmed	Number of fish farm licences	Number of fish farms operational
Eels/Salmonids	1	1
Salmonids	16	15
Freshwater Aquarium	7	7
Freshwater Aquarium/Salmonids	1	1

Table 13. Summary of Fish Farm Licences issued at 30 June 2019 and their status.

Commercial freshwater fishing licences

All 12 existing commercial freshwater fishing licences (eels) were renewed during the year; however, only 8 licences were actively fished.

The industry caught and held 32 595 kg of wild eels, down 28 per cent against the previous year's total held catch of 45 337 kg.

Exemption permits and angling exemptions

During 2018-19, we issued 40 permits exempting the holder from the requirement of an angling licence in support of educational and community awareness programs.

We issued 88 permits exempting the holder from various sections of the Act in support of education, scientific research, fisheries development, fishing technology development and fish stock depletion or enhancement.

Whitebait recreational fishery

The 2018 whitebait season opened on 1 October and closed on 11 November with 761 whitebait licences sold, compared to 850 in 2017.

In accordance with Schedule 1 of the *Inland Fisheries Seasons and Waters Order 1996*, rivers open for the taking of whitebait for the 2018 season were:

- Duck River
- Great Forester
- 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 / River Tamar (including the Trevallyn Tailrace).

Native fish conservation and management

Woods and Arthurs lakes

The annual surveys for the saddled galaxias and the Arthurs paragalaxias were undertaken at Arthurs Lake and Woods Lake during October 2018.

At Arthurs Lake, the total catch of the Arthurs paragalaxias was 83 individuals, which is around the long-term average. This included a strong young-of-the-year cohort and good numbers of mature fish in the 50-65mm length range. However, the number of saddled galaxias was unexpectedly low with just five adult fish captured.

At Woods Lake, 13 Arthurs paragalaxias were captured with most being in an advanced state of spawning. Having found this species in four of the last five years, it appears it has reestablished in the lake after being absent for over 20 years.

No saddled galaxias were captured at Woods Lake in October 2018. Surveys conducted during November 2018, captured 12 saddled galaxias and one Arthurs paragalaxias. A follow up survey conducted in April 2019, captured 16 saddled galaxias but no Arthurs paragalaxias

During the surveys in Woods Lake, higher than normal numbers of young trout were captured, suggesting strong recruitment from 2017.

The low numbers of saddled galaxias in both Arthurs and Woods lakes is below average, the IFS will undertake further surveys in 2019-20 and work with Hydro Tasmania on management strategies.

Penstock & Shannon lagoons

During May 2019, we monitored the populations of galaxiids at Penstock and Shannon lagoons. At Penstock Lagoon, fine-mesh fyke nets were used to capture three species of galaxiids that included two threatened species, the Shannon paragalaxias and the Great Lake paragalaxias, along with the more common spotted galaxias. The results from the survey were similar to previous years, with 47 Shannon paragalaxias, 17 spotted galaxias and one Great Lake paragalaxias captured.

At Shannon Lagoon, three species of galaxiids were captured, 26 Shannon paragalaxias, 10 spotted galaxias and one Great Lake paragalaxias.

Swan galaxias monitoring

During February 2019, we surveyed nine known locations for Swan galaxias in the eastern region of the State. Two of the nine locations, Dukes Rivulet and lower Blue Tier Creek, held good numbers of Swan galaxias across a range of sizes.

The Swan galaxias population at the Cygnet River appears to have been displaced by the climbing galaxias that has become well established, with 24 climbing galaxias and no Swan galaxias found during 2019.

The long-term translocated Swan galaxias population at the upper Blue Tier Creek site appears to have been lost, most likely due to a large flood event causing downstream displacement of fish below an instream barrier. No Swan galaxias have been found at this site since 2015.

Despite Swan galaxias previously being found consistently at Tater Garden Creek, no individuals have been surveyed at this site since 2016.

An extended survey was conducted at Green Tier Creek with only one Swan galaxias found. This translocation site is highly marginal with ephemeral flows and the presence of redfin perch, tench and climbing galaxias recorded over the past 8 years.

An extended survey was also conducted at the St Pauls River, where a strong population once occurred. No Swan galaxias have been found in this river since 2012.

No Swan galaxias were found at Rocka Rivulet.

The presence of Swan galaxias at Brodribb Creek has historically been highly variable, no galaxias were found during 2019.

During January 2019, we surveyed the known location for Swan galaxias at Floods Creek. No Swan galaxias were captured or observed for the seventh year. The IFS is assessing management strategies for this population.

Clarence galaxias monitoring

There were no surveys undertaken during 2018-19 for Clarence galaxias.

Golden galaxias monitoring

During March 2019, we undertook the annual golden galaxias survey at lakes Sorell and Crescent. Twelve fine-mesh fyke nets were set overnight at three locations within each lake. The total catch of golden galaxias in Lake Crescent was 6 679, with all sites producing good numbers of fish. At Lake Sorell, 5 882 golden galaxias were captured, with 75 per cent coming from the Grassy Point site. This site also produced over half the catch during the 2018 survey.

The large catch in Lake Crescent arrests the long-term declining trend in catch per unit effort (CPUE) over the past four years. This increase was almost entirely comprised of juvenile fish spawned in 2018. A similar increase was also recorded at Lake Sorell with the CPUE increasing by 400 per cent from 2018. This reflects high recruitment from the steady inundation of rocky and marshland areas that provided favourable spawning conditions and preferred juvenile habitat. The good recruitment year makes further management actions for Lake Crescent less critical in 2019.

Dwarf galaxias monitoring

During June 2019, we undertook surveys for the Dwarf galaxias on the Rushy Lagoon property as part of a farm dam assessment. We also surveyed two upstream sites on Ikena Creek where the species has previously been found. No Dwarf galaxias were found at any sites.

Elver and lamprey restocking

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

- Meadowbank Dam in the River Derwent
- Trevallyn Tailrace in the kanamaluka / River Tamar

We did this under the Elver and Lamprey Restocking Agreement 2018-19, between Hydro Tasmania and the Director of Inland Fisheries. This agreement, now in its eleventh year, requires us to provide Hydro Tasmania with a summary of performance against the restocking plan.

In 2018-19, we caught 2 418.5 kg of lamprey in the Meadowbank Dam trap and released them into Lake Meadowbank. We trapped 982 kg of elver from the Meadowbank Dam trap, and harvested a further 728 kg of elver at the Trevallyn Tailrace. We stocked a number of public waters with elver from the two sites, as shown in Table 14.

Water	Kg stocked	Eels per kg	Number of eels stocked	Elver source: T - Trevallyn M - Meadowbank
Lake Burbury	60	380	22 800	T
Lake Meadowbank	150	465	69 750	T
Lake Meadowbank	150	372	55 800	M
Lake Rowallan	38	380	14 440	T
Lake Pieman	80	380	30 400	T
South Esk River	100	380	38 000	T
Lake Sorell	28	282	7 896	M

Table 14. Public waters stocked with elver in 2018-19

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.

CFFL holders 1, 6, 9, 11, 22, 24 and 26 requested, and had approved, an allocation of 50kg each of free elver as a part of the industry support program.

At the time of printing the waters stocked by the CFFL holders had not been compiled.

Pest fish management

Eastern gambusia

During February 2019, we undertook our annual survey to examine the current distribution of Eastern gambusia in the kanamaluka / River Tamar estuary. Following the confirmation of gambusia within Queechy Lake during 2018, we extended the survey to several upstream tributaries of the North Esk River and associated farm dams in the Relbia and Corra Linn area. There were no signs of any gambusia upstream of the Queechy Lake area, confirming the species remains restricted to Queechy Lake and downstream habitats.

An additional site downstream of the Henry Street road bridge contained high densities of gambusia. Two sites surveyed in the lower section of kanamaluka / River Tamar estuary, at Lanena and Stony Creek, did not contain any gambusia.

***Cherax destructor* (mainland yabby)**

Follow up surveys for the mainland yabby at Lake Lynch following eradication treatment during February 2017, indicated this action has been successful. No yabbies were found during surveys in February 2018 and 2019. No further surveys are planned.

Redfin Perch

During February 2019, we surveyed the upper St Patricks River for redfin perch, following a report from the public. A one kilometre section of river downstream from East Diddleum Road was electrofished on two occasions. No redfin perch were captured or observed.

In 2017 and 2018, we treated two large farm dams on Parramatta Creek to eradicate redfin perch. During March 2019 we undertook follow up survey to assess the success of the treatment. Results indicate that no redfin perch were present in either of the dams, suggesting the treatment was successful. No further work is planned.

Strategic goal: Tasmania is carp-free and Lake Sorell is open to recreational fishing

Carp Management Program

Lake	Total 2018-19	Adult / Juvenile	Total 1995 to present
Sorell	39	39 / 0	41 491
Crescent	0	0	7 797

Table 15. Carp captures from lakes Sorell and Crescent for the 2018-19 season

The Carp Management Program remains on track to complete the eradication of carp from Lake Sorell, after another year of successfully containing and targeting the remnant carp population.

In 2018-19, we captured 39 carp from Lake Sorell, down from 107 in 2017-18. This follows the trend of declining carp captures as the population is steadily reduced (Figure 6). It is believed that less than 20 carp now remain in the lake.

Water levels and weather provided conditions that triggered carp movement and improved fishing opportunities. The period from October to December was the most productive, with a peak in carp numbers seen in December. Radio transmitter carp were not used this season because of the low remaining number of carp, and to remove the chance of accidental spawning with wild carp.

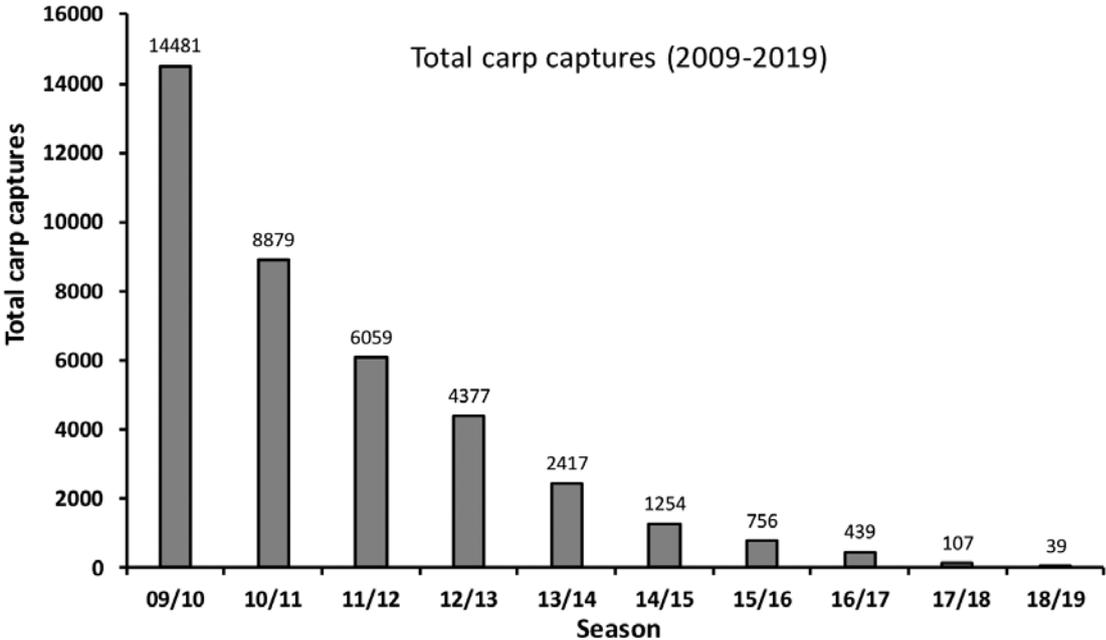


Figure 6. Total carp captures 2009 to 2019

We used gillnets, traps stitched into barrier nets, boat, and backpack electro-fishers to target all sizes of carp. Gill nets were strategically set behind the barrier nets as a secondary measure to prevent carp from entering marsh spawning habitat. We used trammel gill nets, which target carp of varying sizes, to block high-risk key drainage areas behind the barrier nets. Four carp were caught behind the barrier nets, with two being males affected with the “jelly-like” gonad condition (JGC), and the other two being females with full gonads intact. These four fish were caught before they had a chance to spawn.

With rising water temperatures and lake levels during October to December, fishing nets were set in the shallow margins of the lake at right angles to the shoreline to target spawning fish. Outside the spawning period, we also set fishing nets in deeper water over the rocky reefs.

The largest carp for the 2018-19 season was caught in late December in a non-targeted trammel gill net, set a hundred metres off the Dago Point boat ramp. This was a female carp measuring 437 mm and 1 900 g in weight, with a gonad weight of 364 g (GSI: 20 per cent). This was much larger than the 797 g average weight for the year, and was an important fish to remove from the lake.

We surveyed monthly from October to March to detect eggs or juvenile carp, but found no evidence of spawning or recruitment.

Analysis of the capture data indicates the remaining carp in Lake Sorell are stunted in size and maturity. This is compounded by 50 per cent of the male population caught this season being affected by the “jelly-like” gonad condition potentially rendering them sterile.

Strategic goal: Our reputation as a world-class recreational trout fishery is established and participation is increased

Policy Commitment – Upgrading Amenities at High Visitation Trout Waters

The IFS has worked with AAT to design and construct 10 public toilets at key freshwater fishing locations as part of the Government's commitment to develop better facilities for anglers. The toilets will be ready for the 2019-20 trout season opening on Saturday 3 August. The toilets are at:

- Bradys Lake, main boat ramp;
- Bronte Lagoon, boat ramp;
- Four Springs Lake, southern end of the car park;
- Lake Augusta, boat ramp;
- Lake Sorell, Dago Point campground;
- Little Pine Lagoon, main boat ramp;
- Penstock Lagoon, boat ramp and the Ladies Walk area;
- Tungatinah Lagoon, boat ramp and
- Woods Lake, boat ramp.

The toilets are of a solid tilt up concrete, low maintenance design to provide a long life structure.

Angler surveys

The annual Angler Postal Survey (APS) obtains quantitative data on the recreational fishery each year. The APS involves a written questionnaire mailed out at the end of the season to a representative sample of licence holders.

We mailed 5 000 questionnaire forms in 2018-19 with a response rate of 17 per cent, 3 percent less the previous year. The results produce estimates of the catch rate, total harvest for each species and angler effort, as well as the number of anglers fishing particular waters (Table 16 and 17).

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

Ranking	Lake	Catch rate* (fish per angler per day)	Angler numbers
1	yingina / Great Lake	1.39	6 123
2	Woods Lake	2.74	4 898
3	Arthurs Lake	0.65	4 815
4	Penstock Lagoon	1.71	3 256
5	Little Pine Lagoon	1.06	2 449
6	Four Springs Lake	1.57	2 254
7	Bronte Lagoon	0.73	2 198
8	Bradys Lake	1.07	1 642
9	Craigbourne Dam	0.32	1 252
10	Lake Echo	2.37	1 224
11	Tooms Lake	1.01	1 196
12	Lake Burbury	1.67	1 085
13	Lake Leake	1.23	1 057
14	Lake Binney	0.66	974
15	Lake Augusta	2.06	779

Table 16. Ranking of lake fisheries by participation results of the 2018-19 Angler Postal Survey

Ranking	River	Catch rate* (fish per angler per day)	Angler numbers
1	Mersey River	0.97	2 755
2	South Esk River	0.89	2 254
3	Meander River	2.11	1 892
4	River Derwent	1.02	1 864
5	Tyenna River	1.80	1 642
6	Brumbys Creek	0.76	1 335
7	River Leven	1.49	946
8	Macquarie River	0.60	946
9	Huon River	0.49	834
10	North Esk River	1.15	751

Table 17. Ranking of river fisheries by participation results of the 2018-19 Angler Postal Survey

The APS results for 2018-19 compared to the four previous seasons are shown on page 56 and 57.

yingina / Great Lake remains the State's most popular fishery, as has been the case since 2012-13. Woods Lake is the second most visited water and Arthurs Lake the third as was the case in the previous season.

The River Derwent has fallen in relative popularity for season 2018-19, from most fished to fourth most fished river in the state. The Mersey River is now the most popular river followed by the South Esk and Meander rivers respectively.

The ten fisheries with nine or more respondents that show the highest catch rates (fish per angler per day) for 2018-19 across all waters were;

- Woods Lake (2.74)
- Lake King William (2.56)
- Talbots Lagoon (2.48)
- Lake Echo (2.73)
- Meander River (2.11)
- Lake Augusta (2.06)
- Gordon River (2.10)
- Lake Rosebery (1.96)
- Lake St Clair (1.88)
- Tyenna River (1.80)

Anglers Access Program

The Anglers Access Program addresses the needs of anglers by:

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

Through licence agreements, memorandum of understanding, funding applications and cooperative arrangements, we foster key relationships with:

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

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

Recreational Boating Fund projects funded this year include the reconstruction of the Lake Rowallan boat ramp to make it operational from full supply level to 12 m below full supply level and a new flex mat ramp installed at Tungatinah Lagoon.

Road and civil maintenance projects undertaken during 2018-19 include repairs to Brushy Lagoon road and dam wall, repairs and dredging of the Brushy Lagoon boat ramp and repairs to the Tooms Lake and Lake Leake (Kalangadoo) boat ramps. The car parks at both Little Pine Lagoon boat ramps have been graded and graveled.

In support of the WFFC2019, a project to extend the Meander River Anglers Access upstream of Jackeys Creek to Meander Dam has commenced. The project is within the TWWHA requiring the completion of a Reserve Activity Assessment. Approval for the project, which

provides access to 3.5 km of river through the construction of 5km of walking tracks, was received in May 2019. Track construction commenced immediately. The project will be completed by October 2019. This project is the first to be delivered through the Government's commitment of \$200 000 to expand the Anglers Access Program.

The IFS has undertaken maintenance to facilities at Talbots Lagoon in accordance with the MoU between Forico and IFS. The works included removal of the screen from the dam spillway and maintenance to car parking and access roads.

IFS has entered into a MoU with Van Dairy Group, the owner of the water right for Talbots Lagoon. The MoU includes agreed water level targets to support sustainable management of the fishery.

The land transfer at Four Springs Lake between IFS and Forico that commenced in 2017-18 is progressing and should be completed by the end of the 2019 calendar year. This will transfer the dam wall and surrounding riparian area to the Crown enabling the IFS to manage access and infrastructure for future generations of recreational users.

The IFS is developing a recreational plan for Camden Dam, through the MoU with Tasmanian Irrigation. Construction of the 9000 ML dam was completed in June 2019 and is filling. Facilities proposed include infrastructure to provide for kayak and canoe based angling, car parking, signage and foot access to the dam.

Bushfires during January 2019 damaged a number of Anglers Access signs in the Central Highlands. The signs were replaced and repaired.

Marketing, communication and promotions

We work with a marketing, communication and promotions strategy to give us direction in promoting our recreational freshwater fishery. This year we focused on five main messages:

1. Take a friend, your kids, grandkids trout fishing and share the passion.
2. Women trout fish too.
3. Go trout fishing in Tasmania's lakes and rivers, unwind, and come home relaxed.
4. Explore somewhere different and try something new.
5. Buy your licence early.
6. Find great trout fishing within two hours of all Tasmanian's major cities.

The *Trout fish Tasmania* sticker has been very popular and can be seen widely within the angling community. This year we had well known fishing artist, Trevor Hawkins, do concept work for a new design. We then worked with our design unit to come up with a great new sticker that is proving very popular. Trevor has also provided a series of artworks that will be used on the Angling Code for the next five years.

The IFS supported Tourism Tasmania's visiting journalist program by hosting Kirk Deeter from the USA and Martin Cottis from the UK, providing them an insight into our trout fishing and fisheries management activities.

This year we produced a number of video clips to promote our fisheries management activities and the venue waters for the WFFC2019. These included:

- Arthurs Lake adult transfer program
- Little Pine Lagoon
- Penstock Lagoon
- Tasmanian Carp Management Program
- Tasmania welcomes the WFFC2019
- Woods Lake: Management Process
- Woods Lake: Simon Gawesworth and Peter Morse
- Wild brown trout relocation program – Lake King William

The skills of Brad Harris were engaged to film and produce the videos.

Policy Commitment – Marketing angling tourism

The IFS worked with Tourism Tasmania, Trout Guides and Lodges Tasmania (TGALT), Tasmanian Trout Expo in 2018 and AAT in developing promotions in support of the Policy Commitment, reaching agreement regarding the application of the \$30 000 funding being provided.

The IFS has fully expended the Government's investment with additional cash and in-kind support for the commitment.

Funded initiatives include;

- advertising for the Tasmanian Trout Expo;
- promotional collateral in support of the WFFC2019;
- promotional video production;
- visitors trout fishing brochure.

In-kind support included:

- Staffing support for the promotional video produced by Tourism Tasmania for the WFFC2019.
- Visiting Journalist Program Kirk Deeter.
- Visiting Journalist Program Martin Cottis.

Talk trout Tasmania

In an opportunity to engage with the fishing community we held the inaugural *Talk trout Tasmania* at the Great Lake Community Centre on Friday 12 October. This provided an opportunity for anglers to meet some of our inland fisheries staff and discuss topics of interest. The key topics presented were:

- Carp Management Program and the future of Lake Sorell.
- The adult brown trout transfer program.
- Fisheries performance assessments.
- Tasmanian Inland Recreational Fishery Management Plan 2018-28.

World Fly Fishing Championship 2019

Australia will host the 39th World Fly Fishing Championship in 2019 with Tasmania as the competition venue and Launceston as the host city. The event will be held between 30 November and 7 December 2019.

The five venues are Woods Lake, Penstock and Little Pine lagoons and the Mersey and Meander rivers.

The Government is an Event Partner and has provided \$100 000 to support the event with additional support being provided by the IFS and Tourism Tasmania.

IFS has mapped and marked out the beats for the competition on the two river venues. It has also developed access to water on the remote upper Meander River, below Huntsman Lake. IFS is coordinating the ceremonial events before and after the competition and providing support for the shipping of the 18 purpose built boats from the UK.

There have been temporary regulation changes implemented for the competition waters that aim to keep any disruption to a minimum.

National Gone Fishing Day

The IFS worked with AAT and Sea Fisheries to promote activities for the national Gone Fishing Day on Sunday 14 October 2018. The IFS exempted participants from the requirement to hold an angling licence.

Many people took the time to get out and fish our inland waters. AAT and local angling clubs held junior fishing activities at Ulverstone, Latrobe, Longford, Bushy Park and Miena. The IFS provided fish to support the events. Hundreds of children and their families enjoyed a great day out.

Strategic goal: Environmental challenges are well understood and managed within our capacity

Bushfires

In 2018-19, major bushfires occurred in several regions though the summer months. From an IFS perspective the most significant was the Great Pine Tier bush fire that started in January. This fire burnt vegetation in the catchments of Lake Echo, the Nineteen Lagoons and Penstock and Little Pine lagoons, the latter being lake venues for the WFFC2019. The fires had a major impact on fishing with all access roads closed during the peak of the fishing season. There was no observed impact on the fisheries performance; however, the vegetation and amenity is expected to take several years to recover. The IFS base at Liawenee was evacuated during the fire event. There was no damage to assets or infrastructure at the base.

Per- and poly-fluoroalkyl substance (PFAS)

With the assistance of the IFS as part of a wider investigation, Public Health Services detected per- and poly-fluoroalkyl substance (PFAS) in fish (including eels) from the North Esk River downstream of Corra Linn Gorge.

PFAS was detected in fish samples taken near the dog park in St Leonards and from near Corra Linn. PFAS was not detected in fish from upstream towards Blessington.

While PFAS has not been proven to cause any specific human illnesses, the Australian Government recommends human exposure to them be minimised. Public Health Services provided advice not to eat any fish, including eels, caught in this stretch of the river until further notice.

Tyenna River willow removal

During 2018-19, the IFS collaborated with the Derwent Catchment Project to develop and implement a River Restoration Plan for the Tyenna River. The Plan has employed volunteer and contract labour to remove willows and other weeds and replace them with native vegetation. The Derwent Catchment Project received funding from the Fisheries Habitat Improvement Fund in 2019 to develop a 10-year plan for the river.

Four Springs Lake cumbungi control

The IFS and AAT have undertaken a cumbungi control program at Four Springs Lake. The program included manual and chemical control methods. IFS will monitor cumbungi at Four Springs Lake annually.

Strategic goal: The Inland Fisheries Service is respected and valued as a responsive, proactive, accessible and dynamic organisation

Building and reviewing strategic partnerships

We entered into a Grant Deed with AAT to deliver the Government's funding support.

We maintained Memorandums of Understanding with key stakeholders including:

- Births Deaths and Marriages
- Client Update Services, Service Tasmania
- Forico Pty Limited
- Hydro Tasmania
- Tasmanian Irrigation
- Van Dairy Group

The Inland Fisheries Service remains a member of 26Ten.

Scientific and technical advice

During 2018-19, we provided a range of advice on environmental issues to DPIPW, Forest Practices Authority, Hydro Tasmania, Sustainable Timber Tasmania and Tasmanian Irrigation across a range of projects.

IFS involvement in State and National policy and working groups

Rural Water Use Strategy

In June, the IFS provided input into the first of three scoping papers under development by DPIPW that will underpin the Government's Rural Water Use Strategy. This is an important forum for IFS involvement as the strategy will set the direction for legislative and policy reform in the rural water sector for the next few decades. It will underpin the sustainable development of the State's water resources to support an increase in irrigated agriculture to improve the prosperity of rural communities and the broader Tasmanian society.

Tasmanian Wilderness World Heritage Area - Tourism Master Plan

In May, the IFS provided input into a regional workshop for the TWWHA - Tourism Master Plan to help PWS gain an understanding of the issues and aspirations of stakeholders.

In 2016, the TWWHA Management Plan (Management Plan) came into effect. The Management Plan identified that a future Tourism Master Plan was to be prepared in consultation with Tasmanian Aboriginal people and key stakeholders including the tourism industry (Management Action 6.1).

The IFS will continue its participation in this consultative process in 2019-20.

National Carp Control Plan

Tasmania, through the IFS, participated in the National Carp Control Plan, which is investigating the feasibility of releasing a carp virus (Cyprinid herpesvirus 3 (CyHV-3)) to control carp populations in the Murray Darling Basin and possibly other catchments depending on the outcome.

There is no intention of releasing the virus in Tasmania due to the success of the current Carp Management Program.

Right to Information enquiries

We received no right to information enquiries during 2018-19.

Staff support and development

The IFS is responsible for staff performance, wellbeing and safety (WHS) and completed performance management reviews for all staff during the year.

The IFS is committed to continuing staff training and development and providing a safe working environment. Refresher first-aid courses were completed during 2018-19.

The IFS encourages health and well-being for its staff. This year we began providing a financial contribution towards a gym membership, or other authorised well-being activities, for any staff member wishing to take up the offer.

The IFS again supported voluntary flu vaccinations through the local pharmacy or the staff member's preferred GP.

The IFS run a monthly meeting for all staff as a forum for communication and operational efficiencies.

Events

Trout Weekend 2019

Trout Weekend 2019 was held on Saturday 19 and Sunday 20 May 2019. Over 3 000 patrons made their way to the Liawenee Field Station in the Central Highlands.

The weather was good and a fresh run of spawning brown trout arrived on cue.

A few bigger trout from Lake Crescent proved popular with visitors. As did the numerous displays and activities.

The Minister responsible for Inland Fisheries, the Hon Guy Barnett MP, attended on the Saturday and was able to meet many of the local anglers and visitors, even taking up the opportunity to "strip" a fish of ova.

Tasmania Trout Fishing Photo Competition

This is the third year the IFS has run Tasmanian Trout Fishing Photography Competition.

Prizes were 1st - \$500, 2nd – a pair of pair neoprene waders (kindly donated by Fly 'n Dry) 3rd and 4th – 10 lures (kindly donated by Huey's Lures).

Twenty-four individuals entered submitting 89 photos.

The winning entry was a photo of a beautifully marked brown trout from Lake Fergus by Shaun Cooper. Second prize went to Arnie Zinnoegger, third prize to David Green and fourth prize to Nicholas Spencer.

The images were showcased and the winner announced by the Minister responsible for Inland Fisheries at Trout Weekend 2019.

Events supported by the IFS

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

- Bushy Park Estate Dam
- Frombergs Dam
- Hiscutt Park Pond
- Longford Junior Angling Pond
- Taylors Dam

We also supported

- Tasmanian Trout Expo
- Lake Burbury Fishing Competition

We attended events during the year, including:

July 2018

- New Norfolk Licenced Anglers Association annual dinner
- North Western Fisheries Association annual general meeting
- Tasmanian Fly Tyers' Club annual dinner

August 2018

- Australian Stream Management Conference, Hobart
- Corra Linn Fly Fishers Club, presentation
- Devonport Anglers Association presentation day and junior angling day
- Talk Wild Trout, Victoria

September 2018

- Tasmanian Guides and Lodges Tasmania annual general meeting
- Tasmanian Trout Expo, Cressy

October 2018

- Australian Society for Fish Biology Conference
- Great Lake Tie-in
- Fly Fishers Club of Tasmania general meeting

October 2018 *continued*

- Hydro Tasmania Industry Briefing, Hobart
- Tasmanian Fly Tyers' Club general meeting

November 2018

- Hydro Tasmania Executive and Board presentation
- Tasmanian Climate Change Symposium, Hobart
- Tasmanian Fly Fishing Expo, Clarendon

December 2018

- International Fish Passage Symposium, Albury

January 2019

- Bronte Fly Fishing School

February 2019

- IUCN Australian Freshwater Fish Global Assessment Workshop, Melbourne

April 2019

- Tasmania Fly Tyers' Club general meeting

May 2019

- Clarence Angling Club general meeting
- North West Fly Fishing Club Tasmania

June 2019

- Bridgewater Anglers Club annual general meeting
- Kingborough Angling Club meeting
- Longford Angling Club annual dinner
- Southern Tasmanian Licensed Anglers Association annual general meeting and dinner

Work Experience

Name	Background	Timeline
Laurence Farr	Australian Maritime College	3 – 5 September
Laurence Kenwaorthy-Neale	University of Tasmania	3 – 5 September
Julian Butschek	Victoria University	10 – 12 September
Laughlan Freeman	St Virgil's College	17 – 21 September
Jack Brown	Institute for Marine and Antarctic Studies	25 – 27 September
Jacob Kelly	Triabunna District School	4 – 5 October
Jake Brumley	Australian Maritime College	5 – 11 October
Brendan Klok	Australian Maritime College	28 – 29 October
Benjamin Elliott	Deakin University	2 – 14 January
Chris Boon	Fisheries Queensland	9 – 10 January
Maddie Crowden	Australian Maritime College	9 – 10 January
Dave Mossop	Melbourne University	12 – 14 January
Travis Harris	Australian Maritime College	22 – 24 January
Nic Shelverton	St. Aloysius Catholic College	8 – 12 April

Table 18. Work experience participants during 2018-19

Publications

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 2018-19 season. We create a report and present it at each AAT meeting, which we then post on our website. Some specific publications were:

- All (28) Anglers Access Program brochures (except South Esk River), June 2018
- Carp Management Program Annual Report 2017-18
- Carp Management Report, Jan-March 2019
- Carp Management Report, Oct-Dec 2018
- Carp Management Report, July-September 2018
- Fisheries Performance Assessment, Technical Report for Bronte Lagoon, September 2018
- Fisheries Performance Assessment, Technical Report for Pet Reservoir, July 2018
- Fisheries Performance Assessment, Technical Report for South Riana Dam, July 2018
- Fisheries Performance Assessment, Technical Report for Woods Lake, October 2018
- Inland Fisheries Service Annual Report 2017-18
- Inland Fisheries Service Quarterly Report to Anglers, June to August 2018
- Inland Fisheries Service Quarterly Report to Anglers, September to November 2018
- Inland Fisheries Service Quarterly Report to Anglers, December 2018 to February 2019
- Inland Fisheries Service Quarterly Report to Anglers, March to May 2019
- Tasmanian Inland Fishing Code 2019-20

Adult transfers and Stocking data

Stocking table key:

Size:

- Fry = 0.1-5 g,
- Fingerlings = 6 – 100 g,
- Yearling = 101 – 300 g,
- Adult = >300 g

Origins:

- Arthurs Lake fish traps = Hydro Creek, Scotch Bobs Creek, Tumbledown Creek
- Lake Sorell fish trap = Mountain Creek
- yingina / Great Lake fish traps = Liawenee Canal, Sandbanks Creek
- Lake King William fish trap = River Derwent
- Salmon Pond – IFS hatchery (Plenty)
- Fish Farm #52 = Mountain Stream Fishery (Targa)
- Fish Farm #65 = Huon Aquaculture Group (Milly Brook)
- Fish Farm #79 = Huon Aquaculture Group (New Norfolk)

Stocking of public waters during 2018-19

Water	Date	Brown trout	Rainbow trout	Brook trout	Atlantic salmon	Size	Origin
Big Waterhouse Lake	Jun-19		400			Adult	Fish Farm #65
Big Waterhouse Lake	Jun-19		200			Adult	Fish Farm #65
Blackmans Lagoon	May-19	250				Adult	Liawenee Canal
Blackmans Lagoon	May-19	250				Adult	Liawenee Canal
Blackmans Lagoon	Jul-18		250			Adult	Fish Farm #65
Blackmans Lagoon	May-19		400			Adult	Fish Farm #65
Blackmans Lagoon	Jun-19		100			Adult	Fish Farm #65
Bradys Lake	Jul-18	210				Adult	River Derwent
Bradys Lake	Jul-18	230				Adult	River Derwent
Bradys Lake	Jul-18	149				Adult	River Derwent
Bradys Lake	Jul-18	79				Adult	River Derwent
Bradys Lake	May-19	250				Adult	River Derwent
Bradys Lake	May-19	750				Adult	River Derwent
Bradys Lake	May-19	309				Adult	River Derwent
Bradys Lake	Jun-19	2 100				Adult	River Derwent
Briseis Lake	Jul-18		500			Adult	Fish Farm #65
Briseis Lake	May-19		400			Adult	Fish Farm #65
Briseis Lake	Jun-19		100			Adult	Fish Farm #65
Bruisers Lagoon	Jun-19	50				Adult	Liawenee Canal
Brushy Lagoon	Jul-18	257				Adult	Liawenee Canal
Brushy Lagoon	Apr-19	125				Adult	Liawenee Canal
Brushy Lagoon	Apr-19	1 050				Adult	Liawenee Canal
Brushy Lagoon	May-19		1 500			Adult	Fish Farm #65
Camerons Lagoon	Jun-19	50				Adult	Liawenee Canal
Carter Lakes	May-19	200				Adult	Liawenee Canal
Clarence Lagoon	Aug-18			1 000		Yearling	Fish Farm #52
Craigbourne Dam	Apr-19				91	Adult	Fish Farm #79
Craigbourne Dam	Apr-19	250				Adult	Liawenee Canal
Craigbourne Dam	Jul-18		1 000			Adult	Fish Farm #65
Craigbourne Dam	May-19		1 500			Adult	Fish Farm #65
Curries River Reservoir	May-19	1 175				Adult	Liawenee Canal
Curries River Reservoir	Jul-18		200			Adult	Fish Farm #65
Curries River Reservoir	May-19		400			Adult	Fish Farm #65
Dee Lagoon	Jul-18		1 000			Adult	Fish Farm #65
Dee Lagoon	May-19		1 000			Adult	Fish Farm #65

Stocking of public waters during 2018-19 *continued*

Water	Date	Brown trout	Rainbow trout	Brook trout	Atlantic salmon	Size	Origin
Four Springs Lake	May-19	251				Adult	Sandbanks Creek
Four Springs Lake	May-19	250				Adult	Sandbanks Creek
Four Springs Lake	May-19	250				Adult	Sandbanks Creek
Four Springs Lake	May-19	888				Adult	Liawenee Canal
Four Springs Lake	May-19	170				Adult	Sandbanks Creek
Four Springs Lake	Jun-19	629				Adult	Liawenee Canal
Four Springs Lake	Jun-19	200				Adult	Sandbanks Creek
Four Springs Lake	Jun-19	1 052				Adult	River Derwent
Four Springs Lake	Jun-19	100				Adult	Liawenee Canal
Four Springs Lake	Jun-19	250				Adult	Sandbanks Creek
Four Springs Lake	Jul-18		2 100			Adult	Fish Farm #65
Four Springs Lake	May-19		1 500			Adult	Fish Farm #65
Lake Binney	Jul-18	244				Adult	River Derwent
Lake Binney	Jul-18	232				Adult	River Derwent
Lake Binney	Jul-18	336				Adult	River Derwent
Lake Binney	Apr-19	139				Adult	River Derwent
Lake Binney	May-19	250				Adult	River Derwent
Lake Binney	May-19	1 978				Adult	River Derwent
Lake Binney	Jun-19	250				Adult	River Derwent
Lake Binney	Jun-19	272				Adult	River Derwent
Lake Botsford	May-19	200				Adult	Liawenee Canal
Lake Chipman	Nov-18	1 500				Fry	Salmon Ponds
Lake Crescent	Apr-19	250				Adult	Liawenee Canal
Lake Crescent	Apr-19	500				Adult	Liawenee Canal
Lake Crescent	Apr-19	250				Adult	Liawenee Canal
Lake Dudley	Nov-18	1 500				Fry	Salmon Ponds
Lake Dulverton	Jul-18	90				Adult	Liawenee Canal
Lake Dulverton	May-19		200			Adult	Fish Farm #65
Lake Duncan	May-19	30				Adult	Sandbanks Creek
Lake Kara	May-19		524			Adult	Fish Farm #65
Lake Leake	Apr-19	1 050				Adult	Liawenee Canal
Lake Leake	Jul-18		2 100			Adult	Fish Farm #65
Lake Leake	May-19		2 013			Adult	Fish Farm #65

Stocking of public waters during 2018-19 *continued*

Water	Date	Brown trout	Rainbow trout	Brook trout	Atlantic salmon	Size	Origin
Lake Lynch	May-19	30				Adult	Sandbanks Creek
Lake Paget	Jun-19	50				Adult	Liawenee Canal
Lake Plimsoll	Sep-18			1 600		Yearling	Fish Farm #52
Little Blue Lagoon	Jan-19		308			Fry	Liawenee Canal
Penstock Lagoon	Jul-18	148				Adult	Sandbanks Creek
Penstock Lagoon	Apr-19	135				Adult	River Derwent
Penstock Lagoon	Apr-19	1 003				Adult	Liawenee Canal
Penstock Lagoon	Apr-19	754				Adult	Liawenee Canal
Penstock Lagoon	Apr-19	750				Adult	Liawenee Canal
Penstock Lagoon	Apr-19	250				Adult	Liawenee Canal
Penstock Lagoon	Apr-19	125				Adult	Liawenee Canal
Penstock Lagoon	Jun-19	5				Adult	Tumbledown Creek
Penstock Lagoon	Jul-18		2 100			Adult	Fish Farm #65
Penstock Lagoon	May-19		1 500			Adult	Fish Farm #65
Pet Reservoir	Jul-18		500			Adult	Fish Farm #65
Pet Reservoir	Jun-19	750				Adult	River Derwent
Pet Reservoir	Jun-19	250				Adult	Liawenee Canal
Pet Reservoir	May-19		500			Adult	Fish Farm #65
Pioneer Lake	Jul-18		500			Adult	Fish Farm #65
Pioneer Lake	May-19		400			Adult	Fish Farm #65
Rocky Lagoon	Jun-19	100				Adult	Sandbanks Creek
Second Lagoon	Jun-19	100				Adult	Liawenee Canal
South Riana Dam	Nov-18	45 000				Fry	Salmon Ponds
Third Lagoon	Nov-18	500				Fry	Salmon Ponds
Tooms Lake	May-19	1 100				Adult	Liawenee Canal
Tooms Lake	Jul-18		1 500			Adult	Fish Farm #65
Tooms Lake	May-19		1 500			Adult	Fish Farm #65
Tungatinah Lagoon	Jun-19	750				Adult	River Derwent

Table 19. Stocking of public waters during 2018-19

Stocking of private dams for junior angling development in 2018-19

Name	Area	Date	Brown trout	Rainbow trout	Size	Origin
Bushy Park Estate Dam	Bushy Park	Nov-18		50	Adult	Salmon Ponds
Frombergs Dam	Ulverstone	Oct-18		150	Adult	Fish Farm #65
Frombergs Dam	Ulverstone	Mar-19		71	Adult	Fish Farm #52
Frombergs Dam	Ulverstone	Jul-18		200	Adult	Fish Farm #65
Longford Junior Angling Pond	Longford	Oct-18		350	Adult	Fish Farm #65
Longford Junior Angling Pond	Longford	Mar-19		71	Adult	Fish Farm #52
Taylors Dam	Latrobe	Jul-18		200	Adult	Fish Farm #65
Taylors Dam	Latrobe	Oct-18		150	Adult	Fish Farm #65
Taylors Dam	Latrobe	Mar-19		71	Adult	Fish Farm #52

Table 20. Stocking of private dams for junior angling development in 2018-19

Stocking of private dams for angling club activities in 2018-19

Name	Area	Date	Brown trout	Rainbow trout	Size	Origin
Mitchelsons Dam	Westbury	Nov-18	5 000		Fry	Salmon Ponds

Table 21. Stocking of private dams for angling club activities in 2018-19

Stocking of private dams for public fishing in 2018-19

Dam name/ landholder	Address	Date	Size	Brown trout
Knapman	473 West Ridgley Rd., West Ridgley	Nov-18	Fry	750
Lamberts Dam	Native Plains Rd., Railton	Nov-18	Fry	5 000
McKenna	129 West Ridge Rd.,	Nov-18	Fry	500
Radcliff	716 Camena Rd., West Pine	Nov-18	Fry	1 000
Rockliff	164 East Sassafras Rd., Sassafras	Nov-18	Fry	500
Rostrevor Reservoir	Tasman Hwy (A3), Triabunna	Nov-18	Fry	10 000
Shephard	74 Natone Rd, Stowport	Nov-18	Fry	500
Skirving	91 Skirvings Rd., (Greens Creek Rd)	Nov-18	Fry	1 500

Table 22. Stocking of private dams for public fishing in 2018-19

Results for Angler Postal Survey 2014-15 to 2018-19 (Lakes)

Ranking	Season 2018-19	Catch rate*	Total anglers	Season 2017-18	Catch rate*	Total anglers	Season 2016-17	Catch rate*	Total anglers	Season 2015-16	Catch rate*	Total anglers	Season 2014-15	Catch rate*	Total anglers
1	yingina / Great Lake	1.39	6 123	yingina / Great Lake	1.34	7 112	yingina / Great Lake	1.57	6 736	yingina / Great Lake	1.01	6 211	yingina / Great Lake	1.23	6 969
2	Woods Lake	2.74	4 898	Woods Lake	2.77	5 485	Arthurs Lake	0.75	4 428	Arthurs Lake	0.95	5 639	Arthurs Lake	1.24	6 684
3	Arthurs Lake	0.65	4 815	Arthurs Lake	0.84	5 039	Woods Lake	1.92	3 617	Woods Lake	1.79	3 868	Woods Lake	1.71	3 516
4	Penstock Lagoon	1.71	3 256	Penstock Lagoon	2.35	3 149	Penstock Lagoon	1.82	3 586	Penstock Lagoon	1.70	3 323	Bronte Lagoon	0.86	2 534
5	Little Pine Lagoon	1.06	2 449	Bronte Lagoon	1.39	2 860	Bronte Lagoon	1.48	2 806	Bronte Lagoon	0.99	2 942	Bradys Lake	0.65	2 059
6	Four Springs Lake	1.57	2 254	Little Pine Lagoon	1.52	2 414	Little Pine Lagoon	0.62	2 446	Four Springs Lake	1.41	2 670	Penstock Lagoon	1.63	2 027
7	Bronte Lagoon	0.73	2 198	Four Springs Lake	1.29	2 283	Tooms Lake	1.38	2 370	Little Pine Lagoon	0.95	2 452	Little Pine Lagoon	1.62	1 995
8	Bradys Lake	1.07	1 642	Bradys Lake	0.96	1 653	Four Springs Lake	1.53	2 152	Bradys Lake	0.52	1 879	Craigbourne Dam	0.65	1 742
9	Craigbourne Dam	0.32	1 252	Craigbourne Dam	0.89	1 496	Bradys Lake	0.51	1 465	Craigbourne Dam	1.11	1 716	Tooms Lake	1.58	1 615
10	Lake Echo	2.37	1 224	Tooms Lake	1.63	1 469	Craigbourne Dam	0.33	1 465	Tooms Lake	1.47	1 580	Lake Leake	0.91	1 583
11	Tooms Lake	1.01	1 196	Lake Echo	2.73	1 364	Lake Leake	0.99	1 153	Brushy Lagoon	1.09	1 307	Four Springs Lake	1.06	1 362
12	Lake Burbury	1.67	1 085	Lake Leake	1.11	1 259	Lake King William	3.66	1 122	Lake Burbury	2.02	1 089	Brushy Lagoon	0.55	1 298
13	Lake Leake	1.23	1 057	Lake Burbury	2.32	1 181	Lake Echo	2.98	1 029	Huntsman Lake	2.60	1 062	Meadowbank Lake	0.78	1 140
14	Lake Binney	0.66	974	Brushy Lagoon	1.00	1 128	Lake Augusta	1.93	935	Lake Binney	0.76	1 008	Lake Augusta	1.78	1 108
15	Lake Augusta	2.06	779	Meadowbank Lake	1.51	1 076	Brushy Lagoon	1.16	904	Meadowbank Lake	0.47	899	Lake Binney	0.56	1 045

Table 23. Results for Angler Postal Survey 2014-15 to 2018-19 (Lakes)

Results for Angler Postal Survey 2014-15 to 2018-19 (Rivers)

Ranking	Season 2018-19	Catch rate*	Total anglers	Season 2017-18	Catch rate*	Total anglers	Season 2016-17	Catch rate*	Total anglers	Season 2015-16	Catch rate*	Total anglers	Season 2014-15	Catch rate*	Total anglers
1	Mersey River	0.97	2 755	River Derwent	0.50	2 467	River Derwent	0.84	2 401	River Derwent	0.48	2 536	River Derwent	0.58	2 597
2	South Esk River	0.89	2 254	South Esk River	1.23	2 257	Mersey River	1.20	2 339	Mersey River	0.87	2 291	Mersey River	0.89	2 375
3	Meander River	2.11	1 892	Mersey River	2.38	2 257	South Esk River	1.34	2 089	Brumbys Creek	0.75	2 072	South Esk River	1.45	2 280
4	River Derwent	1.02	1 864	Meander River	1.49	1 915	Meander River	0.88	1 652	South Esk River	1.02	1 963	Brumbys Creek	0.40	1 837
5	Tyenna River	1.80	1 642	Tyenna River	2.09	1 679	Tyenna River	2.58	1 341	Meander River	1.32	1 581	Meander River	1.01	1 583
6	Brumbys Creek	0.76	1 335	River Leven	0.77	1 338	Huon River	0.59	1 122	Tyenna River	1.48	1 418	Tyenna River	3.89	1 520
7	River Leven	1.49	946	Brumbys Creek	0.72	1 207	River Leven	1.01	966	Huon River	0.32	1 254	Macquarie River	0.40	1 330
8	Macquarie River	0.60	946	Macquarie River	0.96	1 023	Brumbys Creek	0.82	904	River Leven	0.57	1 090	Huon River	0.38	1 298
9	Huon River	0.49	834	North Esk River	1.75	1 023	North Esk River	1.40	810	Macquarie River	1.07	981	North Esk River	0.73	887
10	North Esk River	1.15	751	Huon River	0.48	971	St Patricks River	2.38	717	St Patricks River	1.16	681	River Leven	0.98	855

Table 24. Results for Angler Postal Survey 2014-15 to 2018-19 (Rivers)

Strategic goals: The Inland Fisheries Service is financially sustainable

Finance and administration

The year concluded with a net operating surplus of \$175 914 and a comprehensive result surplus of \$223 775. The operating result exceeded budget expectations and arose predominantly because of increases in revenues and savings in employee benefits because of vacant positions.

The comprehensive surplus resulted from the profit on the sale of motor vehicles and the revaluation of property assets in line with valuations undertaken by the Valuer-General. These valuations resulted in the write down of investment properties by \$373 493 and the increment of other property assets by \$401 637.

The 2018-19 financial year was the first renewal of the five season licences. A total of 1 202 five season licences were issued in the initial year of 2013-14, compared with 860 this year. The number of five season licences has declined by 342 or 29 per cent compared to the initial year.

The IFS recognises the total proceeds of five season licences in the year of receipt.

Of the total of \$273 242 received this financial year, an amount of \$218 594 is carried forward to future years. The IFS is holding a total of \$311 166 of revenue for five season licences applicable to future years.

Interest rates on term deposits remained reasonably steady during the year but declined towards the end of the year. The long-term outlook is for rates to decline further. The IFS actively manages its cash to maximise returns. The average rate at 30 June 2019 was 2.38 per cent. Cash holdings increased during the year by \$177 663 with an increase in interest income of \$12 573 compared to the previous year. Income from investment properties and other leases fell from \$533 187 in 2017-18 to \$520 201 in 2018-19. The small decline was because of one tenant experiencing business difficulty due to traffic disruption and the divestment of one investment property.

The IFS uses corporate credit cards for operational purchases subject to departmental policies and guidelines.

The IFS has focused on effective communications and maintaining current technology. At 30 June 2019, the IFS maintained 15 telephone landlines, 14 mobile phones, 14 data packs, five iPads, one tablet and two air cards. The IFS also funds a data pack for the Liawenee fish trap remote camera.

Asset management

The IFS recorded a surplus of \$19 717 on four vehicles disposed of during the year. The IFS monitors fuel usage and other operating costs as well as vehicle purchase and sale price to minimise fleet costs. Eleven vehicles were in the fleet consisting of one Toyota Prado 4x4, two Toyota Landcruiser 4x4 Flat Trays, two Holden Colorado 4x4 Dual Cab utes, four Ford

Ranger 4x4 Dual Cab utes and two Nissan Navara 4x4 Dual Cab utes. The vehicle fleet had a combined purchase cost of \$484 136 and a closing book value of \$349 370 after depreciation.

The IFS has a fleet of seven vessels, ranging from small punt-style boats to aluminum catamaran-style workboats. The IFS's boat fleet had a combined purchase cost of \$271 689 and a closing book value of \$105 909 after depreciation.

The IFS continued to maintain the grounds and display fish at the Salmon Ponds, and to manage and maintain the museum and its collections. The grounds and restaurant area is leased to Nekon Pty Ltd until 2023.

The maintenance of fish at the Salmon Ponds presents a challenge to the IFS particularly during the summer months when water temperatures reach levels that are not congenial to the health of salmonids. Considerable works have been done to improve water flows through the ponds and to improve oxygen levels. Procedures and management practices have been introduced to limit excessive feed and other risks to fish during adverse climatic events.

Risk management

In conjunction with Deloitte, the IFS undertook a full analysis of its strategic and key operational risks during 2014. Since that time, various aspects of the risk management strategy have been incorporated into the Corporate Plan 2017-22 and operational and business plans that guide IFS's annual activity program.

In addition, IFAC have taken a key interest in the exposures the IFS faces. Accordingly, IFAC review key risks and mitigation strategies at each meeting.

Grants, contributions and contractors

The grant from the State Government to the IFS in the form of an Administered Payment via DPIPWE was \$1 433 000. This amount consisted of the annual contribution of \$1 123 000 with an additional \$310 000 to meet Policy Commitments. The \$310 000 was allocated as follows; \$30 000 for marketing and promotion of fresh water fisheries, \$30 000 to offset the freezing of fishing licence fees; \$50 000 for AAT and \$200 000 for the funding of amenities popular recreational fisheries.

The IFS was unable to attract external funding in the year to assist with the Carp Management Program. However, it is committed to the program and sees the reopening of Lake Sorell as the greatest prospect for improving the number of participants in the States freshwater fishery. From the Administered Payment \$400 000 was allocated for the Carp Management Program. For the year \$558 853 was expended on the Carp Management Program, with the shortfall of \$158 853 met from IFS reserves.

The IFS continued to provide funding of \$22 000 to AAT in addition to the funds provided through the Government's Policy Commitment.

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 trade services.

Angling licences

Angling licence distribution and payment

The IFS sells angling licences through private agents, Service Tasmania and online. This is the first year that paper based licence books were not used.

Renewals of angling licences are sent through direct mail and email to full-season licence holders. The IFS mailed 11 773 and emailed 5 062 renewal forms, 11 311 anglers renewed, an increase on the previous year.

Payment	2018-19	2017-18	2016-17	2015-16	2014-15
Service Tasmania	3 393	3 296	3 360	3 867	4 202
Electronic (total)	6 507	6 503	5 766	5 936	5 861
Private agents	1 058	622	681	653	971
IFS	353	38	79	61	88
Total	11 311	10 459	9 886	10 517	11 122

Table 25. Anglers' payment preferences for renewals over the past five years.

The total number of new angling licences, including short-term licences sold this year, was 12 295, giving 23 606 angling licences sold for the year.

The majority of new angling licences (51 per cent), were transacted on the internet, followed by agents (24 per cent) and Service Tasmania (21 per cent). The number of angling licences sold online decreased this year (11 per cent) compared to the previous year.

Payment	2018-19	2017-18	2016-17	2015-16	2014-15
Service Tasmania	2 635	2 890	3 018	3 020	3 480
Private agents	2 984	4 083	5 384	5 320	5 848
Internet	6 312	6 824	6 330	5 020	4 991
IFS	364	14	65	52	63
Total	12 295	13 811	14 397	13 394	14 382

Table 26. Comparison of angler preference for new licence payment methods over the past five years.

Angling licence structure and fees

A Policy Commitment of the Government including the freezing of angling licence fees at 2017-18 prices for four years from and including 2018-19. The cost of a junior licence was kept the same for the eleventh consecutive year.

Angling licence type	2018-19	2017-18	2016-17	2015-16	2014-15
Adult licence	\$75.50	\$75.50	\$74.50	\$73.50	\$72.50
Junior licence	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Pensioner licence	\$41.50	\$41.50	\$41.00	\$40.50	\$39.50
Senior licence	\$60.00	\$60.00	\$59.50	\$58.50	\$57.50
28 day licence	\$60.00	\$60.00	\$59.50	\$58.50	\$57.50
7 day licence	\$38.50	\$38.50	\$38.00	\$37.50	\$37.00
48 hour licence	\$23.00	\$23.00	\$22.90	\$22.50	\$22.00
extra rod – adult	\$15.50	\$15.50	\$15.30	\$15.00	\$14.80
extra rod – other	\$7.70	\$7.70	\$7.60	\$7.50	\$7.40
Adult licence 5 season	\$360.00	\$360.00	\$355.00	\$351.00	\$344.00
Senior licence 5 season	\$290.00	\$290.00	\$281.00	\$277.00	\$272.00
Pensioner licence 5 season	\$200.00	\$200.00	\$194.00	\$191.00	\$187.00

Table 27. Tasmanian angling licence structure and fees for the past five years.

Trend in angling licences

The number of angling licences held, including five-season licences, was 24 802. This was a decrease of 6 per cent compared with 26 407 licences in 2017-18. The revenue from angling licence sales was \$1 499 238.

Angling licence type	2018-19	2017-18	2016-17	2015-16	2014-15
Adult licence	10 791	11 612	11 389	11 364	11 786
Junior licence	960	1 091	1 045	1 046	1 020
Pensioner licence	5 974	6 535	6 388	6 413	6 617
Senior licence	1 676	1 683	1 584	1 510	1 472
28 day licence	1 012	842	964	986	958
7 day licence	1 846	2 060	2 102	2 060	2 284
48 hour licence	2 543	2 584	2 723	2 399	2 542
Total	24 802	26 407	26 195	25 778	26 706

Table 28. Number of angling licences held per licence category over the past five years.

Angler origin

Sales of angling licences to interstate anglers this year were up on the previous year for the categories of Junior and 28 day licences. International angling licence sales were up, with an increase of two licences compared to the previous year. Angling licences to Tasmanian anglers decreased by 1 328.

Licence type	Tasmanian	Interstate	International	Total
Adult licence	9 299	504	12	9 815
Junior licence	853	105	2	960
Pensioner licence	4 768	426	0	5 194
Senior licence	1 050	325	1	1 376
Adult licence 5 season	844	132	0	976
Pensioner licence 5 season	739	41	0	780
Senior licence 5 season	230	70	0	300
28 day licence	96	845	71	1 012
7 day licence	289	1 466	91	1 846
48 hour licence	1 354	1 056	133	2 543
Total	19 522	4 970	310	24 802

Table 29. Number of licences issued to Tasmanian, interstate and overseas anglers in 2018-19

The top five countries for the most visiting anglers in 2018-19 were:

- USA
- United Kingdom
- New Zealand
- Canada
- Germany

Country	2018-19	2017-18	2016-17	2015-16	2014-15
Canada	21	11	16	18	15
France	15	6	11	2	12
Germany	19	17	14	17	13
Hong Kong	3	16	14	1	5
Ireland	1	1	1	0	1
Japan	9	6	12	10	8
Netherlands	5	3	3	3	4
New Zealand	26	9	27	25	25
Singapore	10	14	19	16	2
South Africa	4	3	2	3	15
Switzerland	5	8	4	7	3
United Kingdom	49	43	48	47	47
USA	115	120	106	73	73
Other	28	51	21	35	50
Total	310	308	298	257	273

Table 30. Number of angling licences issued per country over the past five years

The distribution of Australian anglers showed a decrease in mainland angler and Tasmanian angler participation (Table 31). It is considered that a main contributor to the decline in numbers was the bush fires in the key fishing areas during the summer break that dissuaded both locals and interstate visitors.

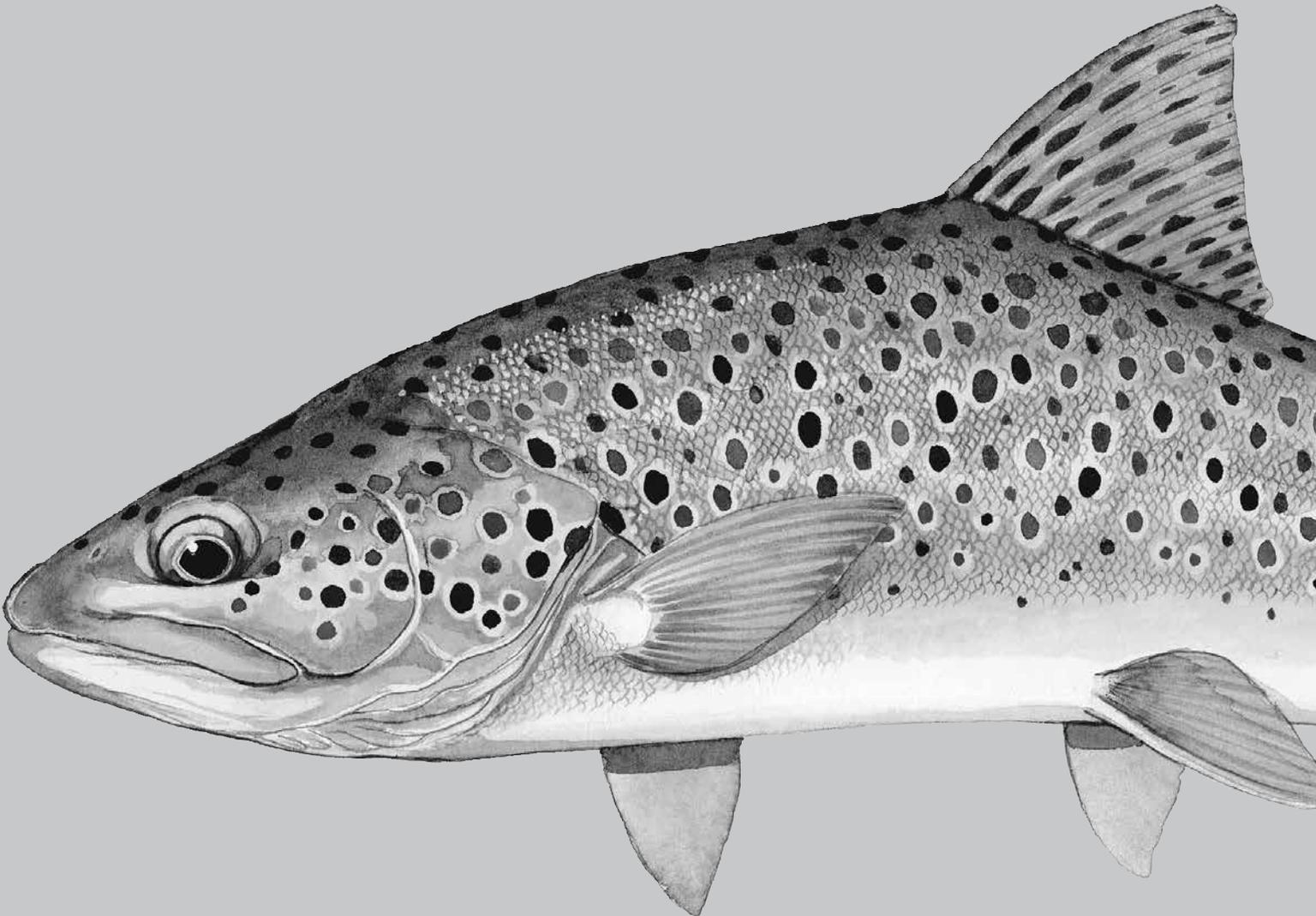
Angler origin	2018-19	2017-18	2016-17	2015-16	2014-15
Tasmania	19 522	20 850	20 658	20 166	20 915
Victoria	2 138	2 294	2 303	2 447	2 562
New South Wales	1 293	1 312	1 263	1 222	1 269
Queensland	758	883	836	812	793
South Australia	256	260	259	322	319
Western Australia	297	282	332	354	366
Australian Capital Territory	167	156	170	127	138
Northern Territory	61	62	76	71	71
International	310	308	298	257	273
Total	24 802	26 407	26 195	25 778	26 706

Table 31. Number of licences held by Tasmanian, interstate and overseas anglers in the past five years

Whitebait licence

The 2018 whitebait season opened on 1 October and closed on 11 November 2018. We sold 761 whitebait licences for the six-week season compared to 850 in the previous year. The cost of a whitebait licence was \$31.50 compared to \$31.00 in the previous year. Total revenue from whitebait licences was \$23 972 compared to \$26 350 in 2017-18. This represents a decrease of 9.1 per cent in participation compared to the previous year.

Financial section



INLAND FISHERIES SERVICE

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2019

	Notes	2019 Budget \$	2019 Actual \$	2018 Actual \$
Revenue and other income from transactions				
Angling and Other Licence Fees	3	1,646,000	1,747,741	1,626,615
Grants - Administered Payment	4	1,433,000	1,433,000	1,281,369
External Grants and Reimbursements		63,000	89,248	70,753
Interest Revenue		42,000	76,955	64,382
Other Revenue	5	556,000	612,414	607,073
Total revenue and other income from transactions		3,740,000	3,959,358	3,650,192
Expenses from transactions				
Employee Benefits	2.1(a), 6	2,303,000	2,057,484	2,061,864
Operating Costs	7	1,349,000	1,516,981	1,498,215
Depreciation Expenses	9(b)	286,000	208,979	203,178
Total expenses from transactions		3,938,000	3,783,444	3,763,257
Net result from transactions (net operating balance)		(198,000)	175,914	(113,065)
Other economic flows included in net result				
Net gain (loss) on Sale of Non-Financial Assets	8	-	19,717	10,944
Net gain (loss) on revaluation of Investment Property	10(c)	-	(373,493)	143,500
Net Result		(198,000)	(177,862)	41,379
Other comprehensive income				
Net gain on revaluation of Land and Buildings	9(b)	-	401,637	116,932
Comprehensive Result		(198,000)	223,775	158,311

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 2019

	Notes	2019 Budget \$	2019 Actual \$	2018 Actual \$
Financial assets				
Cash at Bank	2.2(d), 16(b)	1,410,000	1,778,069	1,600,406
Trade and Other Receivables	17	80,000	113,228	75,179
Total financial assets		1,490,000	1,891,297	1,675,585
Non-financial assets				
Property, Plant and Equipment	2.2(e), 9	3,597,000	4,239,815	3,612,078
Infrastructure	2.2(f)	320,000	606,706	599,998
Investment Property	2.2 (g), 10	3,433,000	3,000,000	3,576,993
Total non-financial assets		7,350,000	7,846,521	7,789,069
Total Assets		8,840,000	9,737,818	9,464,654
Liabilities				
Trade and Other Payables	2.2(h), 18	155,000	209,224	157,802
Employee Benefits	2.2(i), 15	725,000	621,349	623,382
Total Liabilities		880,000	830,573	781,184
Net Assets		7,960,000	8,907,245	8,683,470
Equity				
Reserves	12	2,235,000	2,754,033	2,352,397
Accumulated Funds	13	2,525,000	2,953,358	3,131,219
Contributed Capital	14	3,200,000	3,199,854	3,199,854
Total Equity		7,960,000	8,907,245	8,683,470

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 2019

		2019	2019	2018
		Budget	Actual	Actual
	Notes	\$	\$	\$
Cash Flows From Operating Activities				
Receipts from Customers		2,265,000	2,449,403	2,304,441
GST Received		90,000	49,900	96,736
Payments to Suppliers and Employees		(3,504,000)	(3,418,553)	(3,422,431)
GST Paid	2.3(j)	(62,000)	(162,079)	(156,406)
Receipts from Government		1,433,000	1,433,000	1,123,000
Receipts from External Projects		-	-	158,369
Interest Received		42,000	64,301	56,146
<i>Net cash provided by operating activities</i>	16 (a)	<u>264,000</u>	<u>415,972</u>	<u>159,855</u>
Cash Flows From Investing Activities				
Payments for Plant, Equipment and Vessels	2.3(k)	(200,000)	(311,225)	(163,649)
Payments for Buildings and Infrastructure	2.3(l)	-	(308,438)	(91,423)
Proceeds from disposal of property	2.3(m),8	-	280,909	-
Proceeds from disposal of plant and equipment	2.3(n), 8		100,445	146,927
<i>Net cash provided by (used) in investing activities</i>		<u>(200,000)</u>	<u>(238,309)</u>	<u>(108,145)</u>
Net increase (decrease) in cash held		64,000	177,663	51,710
Cash at the beginning of the reporting period		<u>1,346,000</u>	<u>1,600,406</u>	<u>1,548,696</u>
Cash at the End of the Reporting Period				
Period	16 (b)	<u>1,410,000</u>	<u>1,778,069</u>	<u>1,600,406</u>

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 2019

		Contributed Equity	Reserves	Accumulated Funds	Total Equity
Notes	\$	\$	\$	\$	\$
Balance as at 1 July 2018		3,199,854	2,352,397	3,131,219	8,683,470
Net result	13			(177,861)	(177,861)
Other comprehensive income			401,636		401,636
Balance as at 30 June 2019		3,199,854	2,754,033	2,953,358	8,907,245

		Contributed Equity	Reserves	Accumulated Funds	Total Equity
Notes	\$	\$	\$	\$	\$
Balance as at 1 July 2017		3,199,854	2,235,465	3,089,840	8,525,159
Net result	13			41,379	41,379
Other comprehensive income			116,932		116,932
Balance as at 30 June 2018		3,199,854	2,352,397	3,131,219	8,683,470

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 2019

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 (AASB) and Interpretations; and applicable Treasurers Instructions issued under the provisions of the *Financial Management and Audit Act 1990* and the *Inland Fisheries Act 1995*.

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 which is the functional currency of the IFS.

(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:

- *AASB 7 Financial Instruments: Disclosures* - the objective of this Standard is to require entities to provide disclosures in their financial statements that enable users to evaluate the significance of financial instruments for the entity's financial position and performance; and the nature and extent of risks arising from financial instruments to which the entity is exposed during the period and at the end of the reporting period, and how the entity manages those risks. The amendments to this Standard have resulted in a reconciliation being required where there is a reclassification of financial assets or liabilities resulting from the adoption of AASB 9. The Standard has not had any financial impact.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2019

- *AASB 9 Financial Instruments* – This standard did not have a significant impact on financial reporting for the year ended 30 June 2019. Cash and receivables, which are the only financial assets held by the IFS, will continue to be classified and measured at amortised cost. An analysis of the composition of trade receivables, which comprise predominantly of rent debtors and the history of bad debt write-offs showed that any loss allowance is unlikely to be significant.

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

- *AASB 15 Revenue from Contracts with Customers* – This standard is not expected to have a significant impact, unless the IFS opts to apply an exemption available for low value licences. If the exemption is applied, revenue from five year angling licences may be recognised on a straight line basis over the licence term rather than when licences are issued. However, this standard may impact accounting for some grants if a grant agreement is determined to be in the scope of AASB 15.
- *AASB 16 Leases* – Based on information provided by management, this standard is not expected to have a significant impact in relation to existing leases or leases where the IFS is the lessor. However, any new leases where the value of the underlying asset is above a low value threshold of \$10,000 as set in accordance Treasurer's Instruction FC-19 *Leases* will need to be accounted for in accordance with this standard. As a result, the IFS will be required to recognise a right of use asset and a lease liability for all contracts that convey the use of a specified asset with amortisation of the right of use asset and finance cost relating to unwinding of the lease liability recognised in the income statement. Revenue from operating leases will continue to be recognised as income on a straight-line basis.
- *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. This 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. The IFS does not expect the Standard to have any financial impact or change to the IFS's financial statement.
- *AASB 1059 Service Concession Arrangements: Grantors* – The objective of this Standard is to prescribe the accounting for a service concession arrangement by a grantor that is a public sector entity. This Standard applies on or after 1 January 2020. The impact of this Standard is enhanced disclosure in relation to service concession arrangements for grantors that are public sector entities. The IFS has not yet determined the potential effect of the revised Standard on the IFS's Financial Statements.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2019

(ii) Changes in Accounting Policy

Other than the new and revised accounting standards discussed above 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. 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.

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.

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

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.

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.

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.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2019

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.

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

(f) Impairment – Financial assets (Trade and other receivables)

In 2017-18 Trade and other receivables were recognised at amortised cost, less any impairment losses, however, due to the short settlement period, receivables were not discounted back to their present value. In addition, receivables were subject to an annual review for impairment, where there was objective evidence that, as a result of one or more events that occurred after the initial recognition, the future cash flows have been affected.

From 2018-19 Trade and other receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. An assessment for impairment is conducted on an expected credit loss basis at each reporting date. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the expected credit loss, IFS considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on IFS's historical experience, an informed credit assessment and forward-looking information.

(g) 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.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2019

(h) 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.

(i) 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-Financial Assets

Acquisition, Recognition and Valuation

Non-financial 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. Subsequent to initial recognition land is recorded at fair value and buildings are recorded at fair value less accumulated depreciation. These assets are revalued with sufficient regularity to ensure they reflect fair value at balance date. During the year the fair value of these assets was assessed by the Valuer-General. These valuations were adopted in the Financial Statements.

Motor Vehicles, Vessels, Plant and Equipment

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

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2019

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.

Depreciation

Items of property, infrastructure and 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
Infrastructure	40 years
Plant and Equipment	10 Years to 25 Years
Vehicles	8 Years
Vessels	10 Years

(c) Investment properties

Investment property is property held either to earn rental income or for capital appreciation or both. 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. Investment property is not depreciated. Investment property is recorded at fair value, with any changes in the fair value being recorded as income or expenses in the Statement of Comprehensive Income. Investment property is revalued with sufficient regularity to ensure it reflects fair value at balance date. This year valuations were reviewed by the Valuer-General and new valuations issued. These valuations were adopted in the Financial Statements. Investment property is not depreciated.

(d) Comparative Figures

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

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2019

(e) 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. Accruals are included in the trade and other payables balance and are stated net of GST.

(f) 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.

(g) 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 \$ 108,744.70, (2017-2018 \$83,416.33), and the amount paid to accumulation schemes was \$ 109,245.00, (2017-2018 \$134,979.16).

(h) 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 \$1,433,000 and represented 37% 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 together with a range of election commitments announced by the Government in the previous year.

(i) 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.

(j) 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.

INLAND FISHERIES SERVICE

Notes to the Financial Statements for the year ended 30 June 2019

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.

(k) Leases

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

(l) 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, the assumptions for which are provided by the Department of Treasury and Finance which are. A wage inflation rate of 3% per annum and discount rates for year 1 of 1.200%, year 2 of 1.115%, year 3 of 1.100%, year 4 of 1.110%, year 5 of 1.160%, year 6 of 1.240%, year 7 of 1.305% , year 8 of 1.365%, year 9 of 1.430% and year 10 of 1.455%.

Property, plant and equipment in notes 1(k) and 9.
Investment properties in notes 1(l) 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 ending 30 June 2019, 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 %
Employee Benefits	2.1(a)	2303	2057	246	11
Net gain (loss) on revaluation of Investment					
Property	2.1(b)	-	(373)	(373)	100
Net gain on revaluation of Land and Buildings	2.1(c)	-	402	402	100

- (a) Vacant positions were not all filled during the year.
- (b) The change in values was not forecast or budgeted for.
- (c) The change in values was not forecast or budgeted for.

Note 2.2 Statement of Financial Position

Budget estimates for the 2018-19 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2018-19. As a result, the actual variance from the original budget will be impacted by the difference between the estimated and actual opening balances for 2018-19. The following variance analysis therefore includes major movements between the 30 June 2018 and 30 June 2019 actual balances.

	Note	Budget \$'000	2019 Actual \$'000	2018 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash at Bank	2.2(a)	1,410	1,778	1,600	368	178
Property, Plant and Equipment	2.2(b)	3,597	4,239	4,212	642	27
Infrastructure	2.2(c)	320	607	599	287	8
Investment property	2.2(d)	3,433	3,000	3,577	433	577
Other Payables	2.2(e)	155	209	158	54	51
Employee Benefits	2.2(f)	725	621	623	104	2

- 2.2(a) Cash increase relates to the sale of two properties and not realising the budgetted deficit.
- 2.2(b) A budget forecast error combined with the increase in valuation of assets.
- 2.2(c) The fish traps classification was changed to infrastructure and the toilet blocks under construction remained as work in progress as they were not completed at year end.
- 2.2(d) Properties were revalued by the Valuer-General and new valuations applied.
- 2.2(e) Higher number and value of invoices received in June than predicted.
- 2.2(f) Budget over estimate.

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ending 30 June 2019, 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.

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
GST Paid	2.3(a)	62	162	100	62
Payments for Plant, Equipment and Vessels	2.3(b)	200	311	111	56
Payments for buildings and Infrastructure	2.3(c)	-	308	308	100
Proceeds from disposal of property	2.3(d)	-	281	281	100
Proceeds from disposal of plant and equipment	2.3(e)	-	100	100	100

- 2.3(a) Budget estimate error in deriving budget amount and expenditure greater than budget.
- 2.3(b) Unbudgeted capital expenditure incurred in the acquisition of a boat, and replaced dispensing machines at the Salmon Ponds
- 2.3(c) Cost of work in progress not yet capitalised
- 2.3(d) Sale of Liawenee block of land and Richards St Breadalbane
- 2.3(e) Proceeds from the disposal of motor vehicles reflected in the net amount for payments for plant and equipment.

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019, continued.

		2019	2018
Note 3	Angling and Other Licence Revenue	\$	\$
	Angling Licences	1,635,275	1,508,715
	Other Licences	81,143	102,710
	Permits and Registrations	31,323	15,190
		1,747,741	1,626,615
	<p>In 2013-2014 the IFS introduced a five-season licence. This year those licences expired and were up for renewal. The IFS recognises the total proceeds of these licences in the year of receipt. A total of \$273,242 was received in the year for five-season licences of this amount \$218,593.60 is applicable to future years. The IFS is holding a total of \$311,166.10 of revenue applicable to future years.</p>		
Note 4	Grants		
	Government Contribution	1,433,000	1,123,000
	Other Grants	-	158,369
		1,433,000	1,281,369
Note 5	Other Revenue		
	Rents from operational properties	237,571	228,969
	Investment property rental	282,630	304,218
	General Sales & Miscellaneous Revenue	80,138	61,070
	Fines	12,075	12,816
		612,414	607,073
Note 6	Employee Benefits		
	Salaries	1,575,568	1,590,741
	Superannuation	221,403	229,837
	Leave	231,731	198,037
	Other	28,782	43,249
		2,057,484	2,061,864

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019, continued.

	2019	2018
	\$	\$
Note 7 Operating Costs		
Advertising Promotions	30,288	19,289
Audit Fees	17,310	19,908
Conferences & Training	12,146	4,270
Contract Services	138,112	217,347
Contractors/Consultants	63,773	30,160
Equipment Maintenance/Hire	43,095	38,247
General Insurance	56,545	53,663
Grants & Contributions	92,912	79,502
Motor Vehicle Expenses	77,223	73,860
Office Related Expenses	166,275	151,379
Operating Expenses	310,078	265,700
Printing / Publications	79,371	81,494
Protective Clothing	12,679	16,818
Rates and Property Costs	261,088	320,014
Travel Expenses	125,145	102,325
Vessel Costs	30,941	24,239
	<u>1,516,981</u>	<u>1,498,215</u>
Note 8 Gains / (Losses) on Disposal of Assets		
Proceeds From the Disposal of Plant & Equipment	381,354	146,927
Written Down Value of Disposed Assets	(361,637)	(135,983)
Total Gain/(Loss) on Disposal	<u>19,717</u>	<u>10,944</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019, continued.

Note 9 (a) Property, Plant and Equipment	2019	2018
	\$	\$
Land at Fair Value *	780,000	743,000
	780,000	743,000
Buildings at Fair Value*	3,047,640	2,733,005
Less Accumulated Depreciation	617,640	535,754
	2,430,000	2,197,251
Infrastructure	663,754	640,897
Less Accumulated Depreciation	57,048	40,899
	606,706	599,998
Motor Vehicles at Cost	484,136	458,877
Less Accumulated Depreciation	134,766	123,179
	349,370	335,698
Equipment at Cost	1,345,700	1,278,095
Less Accumulated Depreciation	1,056,727	1,017,497
	288,973	260,598
Vessels at Cost	271,689	203,486
Less Accumulated Depreciation	165,798	147,634
	105,891	55,852
Work in Progress at cost	285,581	19,679
	285,581	19,679
Total property, plant and equipment	4,846,521	4,212,076

*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 2018, continued.

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.

(b)

	Land Level 2 (vacant land in active markets)		Buildings Level 2 (general office buildings)		Infra-structure	Motor Vehicles	Plant and Equipment	Vessels	Work In Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
2019										
Balance 1 July	743	2,197	600	336	261	56	19	4,212		
Additions	-	-	23	175	48	68	286	600		
Disposals	(50)	-	-	(108)	-	-	-	(158)		
Depreciation Expense	-	(82)	(16)	(54)	(39)	(18)	-	(209)		
Revaluation										
increments(decrements)	87	315	-	19	-	(19)	402			
Transfers										
Carrying Amount 30 June	780	2,430	607	349	289	106	286	4,847		
2018										
Balance 1 July	783	2,196	523	356	237	72	12	4,179		
Additions	-	-	90	93	63	-	7	253		
Disposals	(40)	(40)	(15)	(59)	(39)	(14)	-	(203)		
Depreciation Expense	-	(76)	-	-	-	-	-	-		
Revaluation										
increments(decrements)	-	117	-	-	-	-	-	117		
Transfers										
Carrying Amount 30 June	743	2,197	600	336	261	56	19	4,212		

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019, continued.

	2019	2018
	\$	\$
Note 10 Investment Property		
(a) Carrying amount		
At valuation	3,000,000	3,576,993
Additions, at cost	-	-
Total	<u>3,000,000</u>	<u>3,576,993</u>

Fair Value Measurement of Investment Properties

Investment properties consist of a property in West Hobart that operates as a kitchen and restaurant, and a property in Moonah that operates as a retail outlet. A food outlet at Western Junction was sold during the year. Valuations were revised during the year in line with new valuations undertaken by the Office of the Valuer General.

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

	2019 Level 2	2018 Level 2
	\$'000	\$'000
Carrying amount at 1 July	<u>3,577</u>	<u>3,433</u>
Disposals and assets classified as held for sale	(203)	-
Net gains(losses) from fair value adjustments	(374)	144
Carrying amount at 30 June	<u>3,000</u>	<u>3,577</u>

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

	2019	2018
	\$'000	\$'000
Rental income	283	304
Gain (Loss) on disposal	37	
Net gain (loss) from fair value adjustment	(374)	-
Direct operating expenses from property that generated rental income	(15)	(15)
Total	<u>(69)</u>	<u>289</u>

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019, 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.

	2019	2018
	\$	\$
One Year or less	299,384	303,981
From one to five years	882,709	911,961
More than five years	44,561	144,707
Total	1,226,654	1,360,649

(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.

		2019	2018
Note 11	Auditor's Remuneration		
	The total of fees paid or due and payable for the financial year:	\$	\$
	Fees for Audit	17,310	19,908
		17,310	19,908
Note 12	Reserves		
	Asset Revaluation Reserve-Land	1,057,395	970,395
	Asset Revaluation Reserve-Buildings	1,696,639	1,382,002
		2,754,034	2,352,397
	Movements during the year:		
	Balance at the beginning of period	2,352,397	2,235,465
	Net change in valuations	401,636	116,932
	Balance at the end of period	2,754,033	2,352,397
Note 13	Accumulated Funds		
	Opening Balance	3,131,219	3,089,840
	Net Surplus for the year.	(177,861)	41,379
	Closing Balance	2,953,358	3,131,219

INLAND FISHERIES SERVICE
Notes to the financial statements for the year ended 30 June 2019, continued.

	2019	2018
	\$	\$
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 Benefits

Annual Leave	189,650	190,032
Long Service Leave	415,720	409,780
Accrued Salaries	15,979	23,570
Total	621,349	623,382
Settled within 12 months	281,700	257,068
Settled in more than 12 months	339,648	366,314
	621,348	623,382

(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 2019 \$0 (2018 \$0).

(c) Remuneration of key management personnel

	Short term benefits		Long term benefits	
	Salary	FBT	Superannuation	Movements in leave
2019 Key Management Personnel	\$'000	\$'000	\$'000	\$'000
John Diggle, Director of Inland Fisheries Reappointment 14 October 2017	173	10	22	(1)
2018				
John Diggle, Director of Inland Fisheries appointed 14 October 2012	164	9	21	(12)

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019 continued.

	2019	2018
	\$	\$
Note 16 (a) Reconciliation of Net Cash		
Used in Operating		
Activities to Surplus /		
(Deficit)		
Net Surplus (Deficit)	(177,862)	41,379
Net (gain) loss on sale of non-financial assets	373,515	(154,444)
Depreciation	208,979	203,178
Change in Assets/Liabilities		
Increase (decrease) in employee benefits	(2,033)	14,692
Increase (decrease) in accounts payable	51,422	41,990
(Increase) decrease in receivables	(38,049)	13,060
Net cash gained (used) in operating activities	415,972	159,855
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	25,440	108,745
Short term deposits	1,752,629	1,491,661
	1,778,069	1,600,406
(c) Corporate Credit Card		
Facility Available	103,642	101,046
Less Used/Committed	(6,357)	(8,954)
Balance unused	97,285	92,092
Note 17 Trade and Other Receivables		
Sundry Debtors	111,999	63,138
Net GST Receivable	1,230	12,041
	113,229	75,179
Note 18 Trade and Other Payables		
Current		
Trade Creditors	209,224	157,802
	209,224	157,802

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019, 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 showing the transition from AASB 139 to AASB9 on 1 July 2019.

Analysis of financial assets that are past due at 30 June 2019 but not impaired under AASB 9

	Past due 30 days	Past due 60 days	Past Due 90 days	Total
	\$	\$	\$	\$
Trade & Other Receivables	111,540	-	1,688	113,228

Analysis of financial assets that are past due at 30 June 2018 but not impaired under AASB139

	Past due 30 days	Past due 60 days	Past due 90 days	Total
	\$	\$	\$	\$
Trade & Other Receivables	39,615	21,756	13,808	75,179

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019, 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.

2019	Maturity analysis for financial liabilities						More than 5 Years	Undiscounted Total
	1 Year	2 Years	3 Years	4 Years	5 Years			
Financial Liabilities	\$	\$	\$	\$	\$	\$	\$	
Trade & Other Payables	209,224	-	-	-	-	-	209,224	
Total	209,224	-	-	-	-	-	209,224	

2018	Maturity analysis for financial liabilities						More than 5 Years	Undiscounted Total
	1 Year	2 Years	3 Years	4 Years	5 Years			
Financial Liabilities	\$	\$	\$	\$	\$	\$	\$	
Trade & Other Payables	157,802	-	-	-	-	-	157,802	
Total	157,802	-	-	-	-	-	157,802	

(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:

	2019	2018
	\$,000	\$,000
Variable rate instruments		
Financial assets	1,778	1,600
Total	1,778	1,600

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 2019, 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 2019	\$'000	\$'000	\$'000	\$'000
Cash	18	(18)	18	(18)
Net sensitivity	18	(18)	18	(18)
30 June 2018	\$'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 2018.

Categories of financial assets and liabilities

	2019	2018
	\$'000	\$'000
Financial assets		
Cash and Receivables at amortised cost.	1,891	1,675
Total	1,891	1,675
Financial liabilities		
Financial liabilities measured at amortised cost	(209)	(158)
Total	(209)	(158)

Net fair values of financial assets and liabilities	2019	2019	2018	2018
	Total carrying amount	Net fair value	Total carrying amount	Net fair value
	\$'000	\$'000	\$'000	\$'000
Financial Assets				
Cash at bank	1,778	1,778	1,600	1,600
Receivables	113	113	75	75
Total financial assets	1,891	1,891	1,675	1,675
Financial liabilities (recognised)				
Trade Creditors	209	209	158	158
Total financial liabilities (recognised)	209	209	158	158

INLAND FISHERIES SERVICE

Notes to the financial statements for the year ended 30 June 2019, 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	2019	2018
	\$	\$

By Type

Lease commitments

Operating leases (i)	19,997	34,541
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There were no capital commitments at year end.

There were no contingent assets or liabilities at year end.

(i) The operating leases are in relation to four Yamaha outboard motors.

By Maturity	2019	2018
	\$	\$

Operating lease commitments

One year or less	8,551	14,544
From one to five years	11,446	19,997
More than five years	-	-

Total operating lease commitments	19,997	34,541
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Inland Fisheries Service

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30 July 2019

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:

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

To present fairly the financial transactions for the year ended 30 June 2019 and the financial position as at the end of the year.

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

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

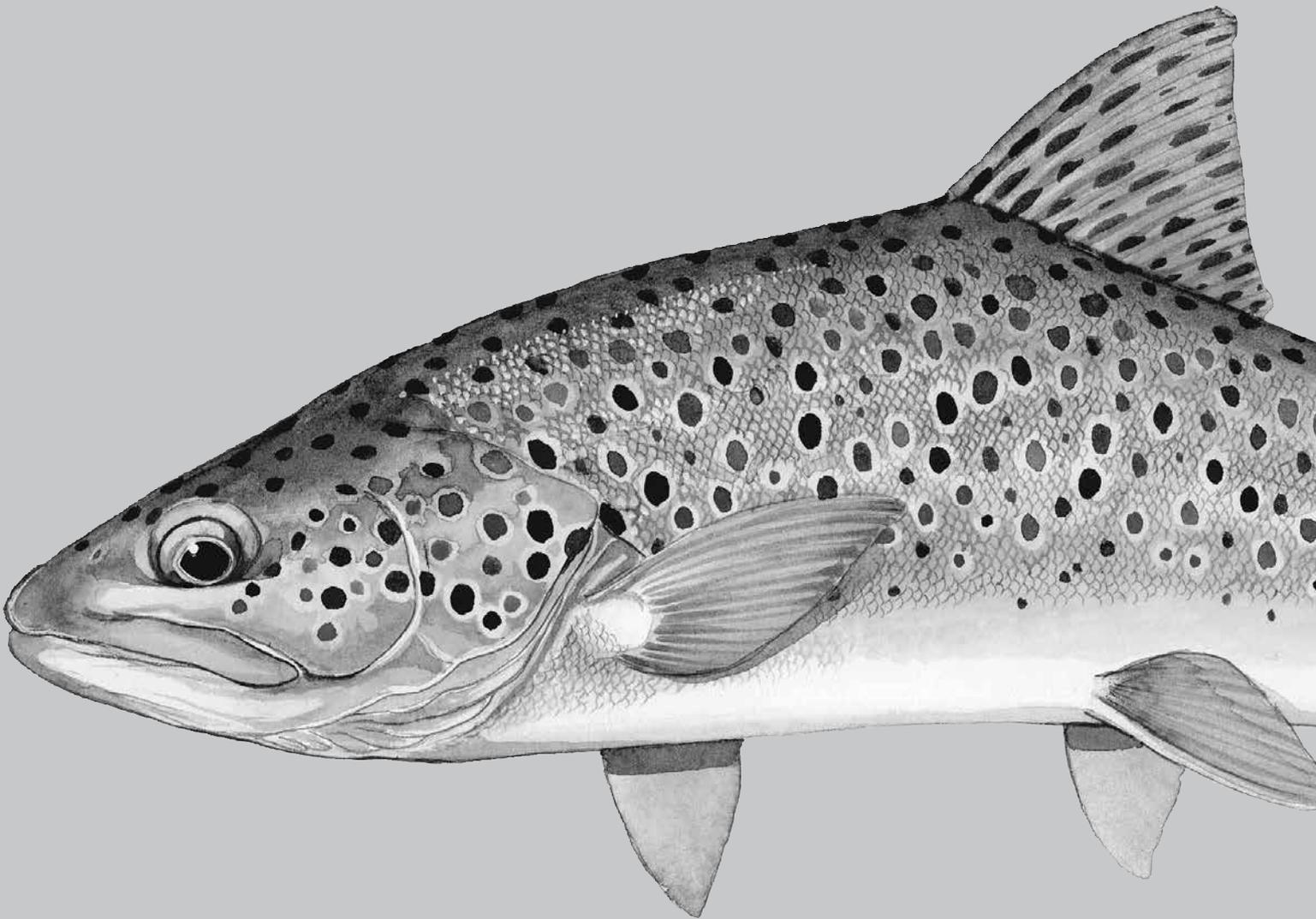
A handwritten signature in blue ink, appearing to read "Diggle".

John Diggle
Director of Inland Fisheries

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

Tony Wright
Manager Finance & Business

Auditor report





Independent Auditor's Report

To the Members of Parliament

Inland Fisheries Service

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Inland Fisheries Service (the Service), which comprises the statement of financial position as at 30 June 2019 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 certification 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 2019 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *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.

My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information included in the financial report.

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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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Strive | Lead | Excel | To Make a Difference

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 have 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

...2 of 3

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- 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.



Leigh Franklin
Assistant Auditor-General, Financial Audit Services
Delegate of the Auditor-General

Tasmanian Audit Office

26 September 2019
Hobart

...3 of 3

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Inland Fisheries Service Liawenee field station with the Great Pine Tier fire looming, January 2019.

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Tasmanian
Government