



**Report of**

**OTAGO FISH AND GAME COUNCIL**

**For the year ending  
31 August 2017**

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Presented to the House of Representatives pursuant to the Conservation Act 1987

30 November 2017

The Hon. Eugenie Sage  
Minister of Conservation  
Parliament Buildings  
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Annual Report and Financial Statements of the Otago Fish and Game Council for the year ending 31 August 2017

Yours faithfully

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

Monty Wright  
Chairperson  
**Otago Fish and Game Council**

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## MISSION

**“ To manage, maintain and enhance the sports fish and game bird resources of Otago in the recreational interests of anglers and hunters.”**

## CHAIRPERSON'S REPORT

### Monty Wright

It gives me great pleasure to report to you on the financial year to 31 August 2017. Fishing and game licence sales in Otago again exceeded budget expectations for the 2016/2017 seasons. The new fishing licences categories have settled in well giving anglers much more choice than before. It is pleasing to see angling and game bird hunting in Otago retaining and increasing popularity.

The Council's end of year position was a \$137,509 surplus by comparison with a surplus of \$81,578 in the previous year. Our total income for the year was \$2,314,942 slightly up on last year (\$2,251,435) and we paid levies of \$839,736 to New Zealand Fish and Game Council (down from \$850,957 the previous year) for national level activities such as advocacy, co-ordination, legal pool funding, and research, and for the support of fish and game management in other regions.

I would like to note again that one of the benefits of paying levies is the pool funding available to enable regional Fish and Game Councils to participate in the RMA planning processes – resource consent applications, plan changes and water conservation order applications. This activity is essential if freshwater habitats on which trout salmon and game birds are to be protected and enhanced.

The big habitat issues of the year were water quality and water quantity – both fundamental to healthy river and lake ecosystems and the fisheries and wildlife they support.

- **Minimum and residual flows** - The Otago Regional Council has an ambitious programme of minimum flow plan changes in the pipeline with one plan change, on the Lindis River, awaiting an Environment Court hearing after an unsuccessful attempt at mediation. Rivers where minimum flows are proposed include the Manuherikia, Cardrona, Arrow and Clutha as well as smaller waters such as Low Burn and Benger Burn. At the same time, the 2021 deadline for historic mining privileges is prompting a rush on replacement RMA consents to take irrigation water. Mining privileges were issued without consideration of the needs of river ecosystems so this transition from mining privileges represents the first opportunity in a century to establish environmental river flows for fish, wildlife and recreation. My Council is working hard in these processes for good environmental outcomes.
- **Takitakitoa Wetland** – Replanting is continuing at the wetland and flood events have been monitored showing culverts are operating as planned. Wildlife and fisheries are increasing in abundance and diversity in response to the creation of open water areas. The wetland was the subject of a biodiversity grant from ORC towards replanting and the project was placed first in the Southern section of the annual Contractors Association awards. Thanks are due to the volunteers who have helped with planting especially the teams from Ricoh and PGG Wrightsons.
- **Rural Water Quality Plan Change Implementation** (Plan Change 6A) – The successful implementation of the Rural Water Quality Plan Change is critically important if Otago's waterways are to continue to support healthy productive ecosystems and remain suitable for outdoor recreation.

- **Urban Water Quality Plan Change Implementation** – Otago Regional Council has kicked off a water plan change for urban water quality. This is an important companion policy to Plan Change 6A on rural water quality. While most local government waste treatment discharges have been brought up to standard there is much work to be done on stormwater discharges especially in relation to management of silt contamination from subdivisions. Reports of silty discharges from urban land development in Queenstown Lakes District underline the clear need for much tighter management of stormwater where open ground is bare and lacks grass cover.

The Council has been disappointed with public access outcomes in the Otago high country through both tenure review and overseas investment office application processes during the year. Despite strong cases for liberal public access provisions, because of high landscape, conservation and recreation values present, LINZ decisions fall far short of our expectations. Our impression is that public access receives a low priority in their decision-making

We have been working with Contact Energy during the year to improve their sports fish mitigation programme on the lower Clutha River. The programme which recognises the ongoing impacts of the Clutha power scheme on fisheries values is intended to be adaptive in the light of research and experience and we hope to set new directions in the near future

We have good working relationships with allies and other agencies - Clutha Fisheries Trust, DOC, Ngai Tahu and conservation and recreation organisations. Our working relationships with Otago Regional Council and Federated Farmers and a number of landholder groups within Otago are also functioning well.

During the year the Council made some important decisions about the Wanaka Hatchery including the need to protect the springs that form the source of Bullock Creek and on plans to co-operate over establishment of a freshwater research and education centre on the site with the Lake Wanaka Trust and ALREC (Alpine Lakes Research and Education Centre). The Council will retain ownership of the land.

Nigel Paragreen was appointed to the Environment Officer position left vacant by Peter Wilson. Nigel started in February and has settled quickly into his new role. Nigel has an economics and environmental management background

Richard Twinning was co-opted onto the Council in June on the nomination of Ngai Tahu. We value that linkage and Richard's contribution.

I would like to again thank staff, councillors, our New Zealand Council appointee Dr John Jillett and our scientific advisor Donald Scott for their work over the year. Honorary rangers and licence agents also deserve our thanks

Finally, special thanks go to Otago farmers who allow anglers and hunters access across their land to fish and hunt. Their generosity greatly enhances recreational opportunities available to anglers and hunter.

**COUNCILLOR MEETING ATTENDANCE**  
**( 7 Council Meetings Held)**  
**1 September 2016 to 31 August 2017**

Barlow, John	7	
Boyd, Rick	7	
Cole, Ian	2	Leave of absence
Hammond, Allan	2	
Dr Jillett, John	7	
McIntyre, Adrian	7	
Rae, Dan	7	
Dr Turner, Mike	5	Leave of absence
Whyte, Vicky	5	
Witherow, David	4	
Wright, Monty	7	
Weatherall, Colin	5	
Murray Neilson	7	
Richard Twinning	2	Appointed during the year

**STAFF**

Chief Executive  
Administration Officer  
Operations Manager  
Fish and Game Officer  
Fish & Game Officer  
Fish & Game Officer  
Fish and Game Officer  
Fish and Game Officer  
Environmental Officer  
Environmental Officer

Niall Watson, BSc, MRRP.  
Sharon Milne, NZCS, NZCM  
Ian Hadland, BCom  
Paul van Klink BSc  
Cliff Halford,  
Morgan Trotter BSc, PG Dip.Env.Sc, MSc.  
Steve Dixon, Cert. Env. Mgmt  
Helen Trotter BSc, PG Dip.Env.Sc.  
Peter Wilson, BSc, MPlan (to October 2016)  
Nigel Paragreen BEcon, MEnvMan (from February 2017)

**NZ Council Appointee**

Dr John Jillett

**Co-opted Council Members**

Murray Neilson  
Richard Twinning

**Scientific Advisor**

Dr Donald Scott

**Otago Fish and Game Council**  
**Statement of Responsibility**

**For the year ended**  
**31 August 2017**

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The Council and Management of the Otago Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparation of the following financial statements and statements of performance.

We are responsible for the end of year performance information provided by Otago Fish and Game Council under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statement of performance fairly reflects the financial position and operations of Otago Fish and Game Council for the year ended 31 August 2017.

Signed on behalf of the Council



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Council Chairman



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Chief Executive

Date

30 November 2017

**Otago Fish and Game Council**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended  
**31 August 2017**

	Note	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
<b>REVENUE</b>				
Fish and Game Licence Sales/Levies	2	2,049,184	1,910,074	2,024,874
Grants and Donations	3	35,613	-	47,726
Interest	4	33,135	31,555	43,979
Other Revenue	5	197,010	45,000	134,856
<b>Total Revenue</b>		<b>2,314,942</b>	<b>1,986,629</b>	<b>2,251,435</b>
<b>EXPENSES</b>				
Species Management	6	11,346	25,000	20,860
Habitat Protection & Management	6	167,114	8,000	106,287
Angler & Hunter Participation	6	39,950	30,500	51,487
Public Interface	6	2,495	4,500	663
Compliance	6	23,699	10,000	17,321
Licensing	6	86,493	108,004	86,184
Council	6	12,947	12,000	14,950
Planning & Reporting	6	15,260	13,000	17,531
Personnel Costs	7	736,071	726,462	732,576
Depreciation	13	78,182	-	88,146
Other Expenses	8	164,140	184,364	182,895
<b>Total Expenditure</b>		<b>1,337,697</b>	<b>1,121,830</b>	<b>1,318,900</b>
<b>Surplus/(deficit)</b>		<b>977,245</b>	<b>864,799</b>	<b>932,535</b>
<b>Other Expenses</b>				
Levies to NZFGC		839,736	839,736	850,957
<b>Total comprehensive revenue and expense</b>		<b>137,509</b>	<b>25,063</b>	<b>81,578</b>

The above statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



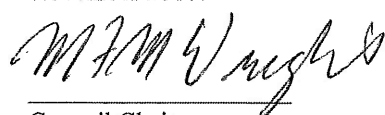


**Otago Fish and Game Council**  
**Statement of Financial Position**


As at  
31 August 2017

	Note	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash & cash equivalents	9	518,201	387,673	404,610
Receivables	10	173,828	150,202	150,202
Investments	11	811,666	783,436	783,436
Inventories	12	18,111	11,004	11,004
Funds held in trust	14	77,745	76,110	76,110
Other current assets		5,957	5,431	5,431
<b>Total Current Assets</b>		<b>1,605,508</b>	<b>1,413,856</b>	<b>1,430,793</b>
<b>Non-Current Assets</b>				
Property, plant & equipment	13	1,443,902	1,512,514	1,470,514
<b>Total Non-Current Assets</b>		<b>1,443,902</b>	<b>1,512,514</b>	<b>1,470,514</b>
<b>TOTAL ASSETS</b>		<b>3,049,410</b>	<b>2,926,370</b>	<b>2,901,307</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Payables	15	302,059	294,294	294,294
Employee entitlements	16	51,144	48,315	48,315
<b>Total Current Liabilities</b>		<b>353,203</b>	<b>342,609</b>	<b>342,609</b>
<b>TOTAL LIABILITIES</b>		<b>353,203</b>	<b>342,609</b>	<b>342,609</b>
<b>NET ASSETS</b>		<b>2,696,207</b>	<b>2,583,761</b>	<b>2,558,698</b>
<b>EQUITY</b>	17	<b>2,696,207</b>	<b>2,583,761</b>	<b>2,558,698</b>

For and on behalf of the Council, who authorise the issue of these financial statements on 30 November 2017:



Council Chairperson  
30 November 2017



Chief Executive  
30 November 2017

The above statement of financial position should be read in conjunction with the accompanying notes.

# Otago Fish and Game Council

## Statement of Changes in Equity

For the year ended

31 August 2017

	Note	Actual 2017 \$	Actual 2016 \$
<b>Accumulated Funds</b>			
Balance as at 1 September		2,558,698	2,477,120
Total comprehensive revenue and expense for the year		137,509	81,578
<b>Balance at 31 August</b>	<b>17</b>	<b>2,696,207</b>	<b>2,558,698</b>

The above statement of Changes in Equity should be read in conjunction with the accompanying notes.



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# Otago Fish and Game Council

## Statement of Cash Flows

For the year ended

31 August 2017

	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence sales	2,040,169	1,910,074	2,000,312
Grants, donations and fundraising	35,613	-	47,726
Interest received	32,609	31,555	40,277
RMA reimbursed costs	119,630	-	61,490
Other Revenue	77,380	45,000	73,366
<b>Cash was applied to:</b>			
Payments to suppliers	1,397,248	1,235,104	1,296,290
Payments to employees	733,242	726,462	746,939
GST (net)	-	-	-
<b>Net Cash Flows from Operating Activities</b>	<b>174,911</b>	<b>25,063</b>	<b>179,942</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	49,130	-	28,696
Sale of investments	-	-	-
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	80,585	42,000	73,150
Purchase of investments	29,865	-	32,909
<b>Net Cash Flows from Investing Activities</b>	<b>(61,320)</b>	<b>(42,000)</b>	<b>(77,363)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>113,591</b>	<b>(16,937)</b>	<b>102,580</b>
<b>Opening Cash</b>	<b>404,610</b>	<b>404,610</b>	<b>302,031</b>
<b>Closing Cash</b>	<b>518,201</b>	<b>387,673</b>	<b>404,610</b>
<b>This is represented by:</b>			
Cash & cash equivalents	518,201	387,673	404,610

The above statement of Cashflows should be read in conjunction with the accompanying notes.



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# Otago Fish and Game Council

## Notes to the Financial Statements

For the year ended  
31 August 2017

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### Note 1 : STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

#### REPORTING ENTITY

Otago Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

Otago Fish and Game Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

#### BASIS OF PREPARATION

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

#### Statement of compliance

The financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 2 PBE standard - RDR (reduced disclosure) as annual expenditure is between 2,000,000 and less than \$30,000,000.

These financial statements comply with PBE accounting standards.

#### Measurement basis

The financial statements have been prepared on the historical cost basis.

#### Presentation currency

The financial statements are presented in New Zealand dollars.



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## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **Revenue Recognition**

Otago Fish and Game Council derives revenue through the sale of fish and game licences, interest, sale of fish product, contracts, rentals, grants and miscellaneous sales.

#### *Licence Revenue*

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance.

#### *Grants Received*

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when the conditions of the grant are satisfied.

#### *Interest*

Interest revenue is recorded as it is earned during the year.

#### *Other Income*

Income from contracts, rentals and miscellaneous sales are recorded as revenue in the period they are earned.

#### *Donated Services*

Certain operations of the Council are reliant on services provided by volunteers. Volunteer services received are not recognised as revenue or expenditure by Council.

### **Operating Leases**

Leases that do not transfer substantially all risks and rewards incidental to ownership of an asset to the Council are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight line basis over the term of the lease in the statement of Comprehensive Revenue and Expenses.



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### **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.

### **Receivables**

Short receivables are recorded at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that the Council will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

### **Investments**

Short term deposits have maturities between three months and one year. Investments in deposits are measured at amortised cost using effective interest method.

At balance date the Council assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the Statement of Comprehensive Revenue and Expenses.

### **Inventory**

All inventory on hand is recorded at cost.

### **Property, Plant and Equipment**

Property, plant and equipment consist of the following asset classes: Land, Buildings, Plant and Equipment, Furniture, Motor Vehicles (and boats) and Field Equipment.

Property, plant and equipment transferred to the Council on 31.8.91 and 22.12.92 is recorded at deemed cost based on fair value as at that date, less accumulated depreciation and impairment losses.

Property, plant and equipment purchased since that date is recorded at cost or in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$2,000 is not capitalised, but is recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts ( i.e. the book value).



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## Depreciation

Depreciation is charged on all property, plant and equipment other than land, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

	Rate	Depreciation Method
Buildings	40 years (2.5%)	Straight line
Plant & Equipment	2-20 years (5% to 50%)	Diminishing value
Motor Vehicles	10 years (10 %)	Diminishing value
Office Equipment	3-10 years (10% to 33.33%)	Diminishing value

## Impairment of Non- Financial Assets

Property plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of Comprehensive Revenue and Expenses.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

## Intangible Assets - Software

Any major software acquired is capitalised and amortised over its estimated useful life of 4 years.

## Payables

Payables represent liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Payables are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition. Other payables consists of income which has been received by Council and relates to a future period.

## Employee Entitlements

### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Sick leave is accumulated by staff but is not likely to be material and has not been accrued. There is a potential liability for sick leave of staff but that has not been possible to quantify for inclusion within the salaries accruals at balance date.



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### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave and retirement gratuities, are calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years of entitlement, the likelihood of that staff will reach the point of entitlement, and contractual entitlement in formation and the Present Value of the estimated future cashflows.

### **Unused Donations, grants funding with conditions**

Unused donations and grants with conditions will be recorded as a liability at balance date.

### **Superannuation schemes**

#### *Defined Superannuation Schemes*

Obligations for the contribution to KiwiSaver are accounted for as defined contribution superannuation schemes and re recognised as an expense in the surplus or deficit as incurred.

### **Equity**

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Accumulated surplus/(deficit)
- Restricted Reserves

### **Restricted Reserves**

Restricted Reserves are those reserves subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to specified purposes or when certain specific conditions are met.

### **Levies**

#### *Game Bird Habitat Stamp Levy*

As per the New Zealand Game Bird habitat Stamp Regulations 1993, A levy (\$2) from the sale of every Game Bird Licence for the year is distributed to the New Zealand Game Bird Habitat Trust Board.

#### *New Zealand Fish and Game Council Levy*

In accordance with Section 26C(1)(f) of the Conservation Act a levy is payable by the Council to the New Zealand Fish and Game Council from licence sales. This levy was agreed upon by the Council at the beginning of the financial year.

### **Goods and Services Tax**

All items in the financial statements are presented exclusive of GST, except for receivables and payable, which are presented on a GST inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.



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The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **Income Tax**

The Council is a public authority as defined in Section YA1 of the Income Tax Act 2007. As such the Council is exempt from income tax under Section CW 38 of that Act.

### **Budget Figures**

The budget figures are those approved by the Council in its annual operational plan as required by Section 26Q(1)e(ii) of the Conservation Act 1987 and have been disclosed in accordance with Section 45B(2)(b) of the Public Finance Act 1989. The Budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council in preparing these financial statements.

### **Critical Accounting Estimates and Assumptions**

In preparing these financial statements the Council has made estimates and assumptions concerning the future in regard to asset lives and impairment of assets. None of these estimates and assumptions are considered critical by the Council.

### **Statement of Cashflows**

Cash is considered to be cash on hand and current accounts in banks, net of bank overdrafts.

Investing activities are those activities relating to the acquisition, holding and disposal of Fixed Assets and Investments. Investments include securities not falling within the definition of cash.

Financing Activities are those activities, which result in changes in the size and composition of the capital structure of the organisation. The includes both equity and debt not falling within the definition of cash.

Operating Activities include all transactions and other events that are not investing or financing activities.



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# Otago Fish and Game Council

## Notes to the Performance Report

For the year ended

31 August 2017

	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Note 2 : LICENCE SALES</b>			
Fish Licence	1,716,074	1,596,522	1,702,146
Game Licence	333,110	313,552	322,728
<b>Total</b>	<b>2,049,184</b>	<b>1,910,074</b>	<b>2,024,874</b>
<b>Note 3: GRANTS &amp; DONATIONS</b>			
Otago Community Trust	2,000	-	2,000
Contact Energy	2,983	-	16,282
NZFGC Research Grant	-	-	11,613
Game Habitat Trust Wetland Grant	-	-	12,627
DCC Trust	-	-	1,317
Clutha Fisheries Trust	-	-	1,000
DOC Wanaka	-	-	2,415
Ricoh	1,500	-	-
Bullock Creek Donations	1,300	-	-
Department of Corrections	1,200	-	-
Takitakitoa Project Donations	100	-	-
Bullock Creek Habitat Enhancement Fund	9,030	-	-
Bendigo Valley Trust	4,000	-	-
Otago Regional Council	13,500	-	-
NZTA	-	-	472
<b>Total</b>	<b>35,613</b>	<b>-</b>	<b>47,726</b>
<b>Note 4: INTEREST</b>			
Interest	33,135	31,555	43,979
<b>Total</b>	<b>33,135</b>	<b>31,555</b>	<b>43,979</b>



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	<b>Actual 2017 \$</b>	<b>Budget 2017 \$</b>	<b>Actual 2016 \$</b>
<b>Note 5: OTHER REVENUE</b>			
Reparations Trust Fund	3,020	-	7,080
Rent Received	39,282	40,000	38,935
Fishing Competitions	1,046	-	1,053
Commissions	639	-	1,121
Merchandise Sales	468	-	1,076
Niwa Alexandra	-	-	-
Sundry Income	6,213	-	9,702
Wildlife Reserve	-	-	-
RMA Costs Reimbursed	119,630	-	61,490
Fines - Fishing & Game Offences	6,597	5,000	945
Profit on Sale of Fixed Assets	20,115	-	13,454
<b>Total</b>	<b>197,010</b>	<b>45,000</b>	<b>134,856</b>



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<b>Note 6 : ANALYSIS OF EXPENSES</b>	<b>Actual 2017 \$</b>	<b>Budget 2017 \$</b>	<b>Actual 2016 \$</b>
<b>Species Management</b>			
Population Monitoring	9,348	12,000	11,396
Harvest Assessment	2,700	3,000	2,700
Hatchery Operations Macraes	(727)	10,000	6,764
Releases	25	-	-
<b>Total</b>	<b>11,346</b>	<b>25,000</b>	<b>20,860</b>
<b>Habitat Protection/Management</b>			
Resource Management	129,598	4,500	82,830
Works & Management	14,572	3,500	22,055
Assisted Habitat	809	-	1,402
Wetland Enhancement	22,135	-	-
<b>Total</b>	<b>167,114</b>	<b>8,000</b>	<b>106,287</b>
<b>Angler &amp; Hunter Participation</b>			
Access	1,374	2,000	2,662
Satisfaction Surveys	10,150	-	23,605
Newsletters	20,474	17,500	14,553
Other publications	2,901	3,000	2,095
Training	1,598	7,000	6,816
Club Relations	3,453	1,000	1,756
<b>Total</b>	<b>39,950</b>	<b>30,500</b>	<b>51,487</b>
<b>Public Interface</b>			
Advocacy	9	1,500	63
Public Promotions	-	-	12
Visitor Facilities	311	-	587
Communication & Marketing	2,175	2,500	-
Liasion	-	500	-
<b>Total</b>	<b>2,495</b>	<b>4,500</b>	<b>663</b>



**Note 6 : ANALYSIS OF EXPENSES**

	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Compliance</b>			
Ranging	1,744	2,500	2,715
Ranger Training	3,862	4,500	4,267
Compliance	18,093	3,000	10,339
<b>Total</b>	<b>23,699</b>	<b>10,000</b>	<b>17,321</b>
<b>Licencing</b>			
Agent Servicing	513	12,500	481
Commission	85,980	95,504	85,703
<b>Total</b>	<b>86,493</b>	<b>108,004</b>	<b>86,184</b>
<b>Council</b>			
Council Meetings	12,947	12,000	14,950
<b>Total</b>	<b>12,947</b>	<b>12,000</b>	<b>14,950</b>
<b>Planning &amp; Reporting</b>			
Management/Strategic Planning	2,028	-	2,607
National Liaison	86	-	40
Reporting	3,991	4,000	5,329
Audit Fee	9,155	9,000	9,555
<b>Total</b>	<b>15,260</b>	<b>13,000</b>	<b>17,531</b>

**Note 7 : PERSONNEL COSTS**

Salaries and Wages	707,018	718,462	706,208
Fringe Benefit Tax	5,715	5,000	5,098
KiwiSaver contributions	21,616	-	19,037
ACC levies	1,722	3,000	2,233
<b>Total</b>	<b>736,071</b>	<b>726,462</b>	<b>732,576</b>



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<b>Note 8: OTHER EXPENSES</b>	<b>Actual 2017 \$</b>	<b>Budget 2017 \$</b>	<b>Actual 2016 \$</b>
Staff Expenses	14,930	10,564	14,854
Office Premises	64,638	81,200	66,907
Office Equipment	4,263	7,500	4,523
Communications/Consumables	17,181	25,100	26,431
General Expenses	6,061	6,000	14,041
Field Equipment	1,286	3,500	3,794
Motor Vehicles	55,781	50,500	52,345
<b>Total</b>	<b>164,140</b>	<b>184,364</b>	<b>182,895</b>

<b>Note 9 : CASH AND CASH EQUIVALENTS</b>	<b>Actual 2017 \$</b>	<b>Actual 2016 \$</b>
Cash at bank and on hand	518,201	404,610
<b>Total</b>	<b>518,201</b>	<b>404,610</b>

*Assets recognised in a non-exchange transaction that are subject to restrictions*

Otago Fish and Game Council holds unspent funding and or reparations received, included in the cash at bank, of \$128,083 (2016 \$101,033) that is subject to restrictions. The restrictions generally specify how the grant or reparation is required to be spent in providing specified deliverables of the grant arrangement. (see note 17)



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<b>Note 10: RECEIVABLES</b>	<b>Actual 2017 \$</b>	<b>Actual 2016 \$</b>
Receivables (gross)	173,828	150,202
Less: provision for impairment		
<b>Total</b>	<b>173,828</b>	<b>150,202</b>
<b>Total Receivables comprises:</b>		
Receivables from the sale of goods and services	173,828	150,202
<b>Total</b>	<b>173,828</b>	<b>150,202</b>

**Note 11 : INVESTMENTS**

<b>Current portion</b>		
Term Deposits	811,666	783,436
<b>Total current portion</b>	<b>811,666</b>	<b>783,436</b>

There is no impairment provision for investments.

**Note 12 : INVENTORIES**

<i>Held for distribution inventories</i>		
Publications	6,455	7,244
Other	11,656	3,760
<b>Total</b>	<b>18,111</b>	<b>11,004</b>



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## Note 13: PROPERTY PLANT & EQUIPMENT

*Movement for each class of property, plant and equipment as follows:*

	Land	Building	Plant & Equip	Furniture	MV & Boats	Field Equip	Total
<b>Cost or Valuation</b>							
Balance At 1 Sept 2015	840,671	791,373	74,061	31,583	376,792	17,492	2,131,972
Additions	-	13,605	16,162		43,383	-	73,150
Disposals	-	-	-	-	(38,881)	-	(38,881)
Balance At 31 Aug 2016	840,671	804,978	90,223	31,583	381,294	17,492	2,166,241
Balance At 1 Sept 2016	840,671	804,978	90,223	31,583	381,294	17,492	2,166,241
Additions	-	-	-	3,500	77,085	-	80,585
Disposals	-	-	-	-	(75,948)	-	(75,948)
Balance At 31 Aug 2017	840,671	804,978	90,223	35,083	382,431	17,492	2,170,878
<b>Accumulated Depreciation and Impairment losses</b>							
Balance at 1 Sept 2015	-	353,823	64,564	28,515	178,871	5,447	631,220
Depreciation Expense	-	19,351	7,578	802	58,006	2,409	88,146
Eliminate on Disposal	-	-	-	-	(23,639)	-	(23,639)
Balance At 31 Aug 2016	-	373,174	72,142	29,317	213,238	7,856	695,727
Balance at 1 Sept 2016	-	373,174	72,142	29,317	213,238	7,856	695,727
Depreciation Expense	-	21,769	6,974	640	46,872	1,927	78,182
Eliminate on Disposal	-	-	-	-	(46,933)	-	(46,933)
Balance At 31 Aug 2017	-	394,943	79,116	29,957	213,177	9,783	726,976
<b>Carrying Amounts</b>							
At 31 Aug & 1 Sept 2016	840,671	431,804	18,081	2,266	168,056	9,636	1,470,514
At 31 Aug 2017	840,671	410,035	11,107	5,126	169,254	7,709	1,443,902



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**Note 14 : FUNDS HELD IN TRUST**

	Actual 2017 \$	Actual 2016 \$
<b><i>Funds held in Trust - Anderson Lloyd</i></b>		
Opening Balance	76,110	73,846
Plus Interest	1,768	2,448
Less Commission	(133)	(184)
Less payment on DOC's behalf for reserve works	-	-
<b>Closing balance</b>	<b>77,745</b>	<b>76,110</b>
Current		
Non Current	77,745	76,110
<b>Total</b>	<b>77,745</b>	<b>76,110</b>

***Wetland Development Trust***

Under an agreement with the Department of Conservation (DOC) half of the proceeds from the sale of the property located at 98 Mc Bride St, Frankton, have been committed to wetland development in the interests of both the Otago Fish and Game Council and DOC. Funds held at 31 August 2017 were \$77,745 (2016: \$76,110).

**Note 15: PAYABLES**

<b><i>Payables under exchange transactions</i></b>		
Creditors	92,066	99,224
Accrued Expenses	14,698	14,068
Income in Advance	191,877	178,472
<b>Total payables under exchange transactions</b>	<b>298,641</b>	<b>291,764</b>
<b><i>Payables under non-exchange transactions</i></b>		
Taxes payable (GST,PAYE,and rates)	3,418	2,530
<b>Total payables under non-exchange transactions</b>	<b>3,418</b>	<b>2,530</b>
<b>Total</b>	<b>302,059</b>	<b>294,294</b>

**Note 16: EMPLOYEE ENTITLEMENTS**

Accrued salaries and wages	8,053	5,614
Annual Leave	43,091	42,701
<b>Total</b>	<b>51,144</b>	<b>48,315</b>



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<b>Note 17: EQUITY</b>	<b>Actual 2017 \$</b>	<b>Actual 2016 \$</b>
<b>Accumulated Funds</b>		
Balance as at 1 September	2,457,665	2,382,447
Surplus/(Deficit)	137,509	81,578
Transfer to Reserves	(121,958)	(6,360)
<b>Balance at 31 August</b>	<b>2,473,216</b>	<b>2,457,665</b>
<b>Restricted Reserves</b>		
<b>Back Country Management</b>		
Balance as at 1 September	38,585	30,076
Expenses	(10,150)	(28,555)
Transfer (to)/from Accumulated Funds	42,033	37,064
<b>Balance at 31 August</b>	<b>70,468</b>	<b>38,585</b>
<b>Dedicated Reserves</b>		
<b>Reparation Fund</b>		
Balance as at 1 September	62,448	55,368
Expenses	(31,665)	(12,252)
Transfer (to)/from Accumulated Funds	12,550	19,332
<b>Balance at 31 August</b>	<b>43,333</b>	<b>62,448</b>
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	-	9,229
Expenses	(31,455)	(44,454)
Transfer (to)/from Accumulated Funds	126,363	35,225
<b>Balance at 31 August</b>	<b>94,908</b>	<b>-</b>
<b>Bullock Creek Project</b>		
Balance as at 1 September	-	-
Donations	11,530	-
Used	(5,760)	-
<b>Balance at 31 August</b>	<b>5,770</b>	<b>-</b>
<b>Takitakitoa Project</b>		
Balance as at 1 September	-	-
Donations	15,000	-
Used	(6,488)	-
<b>Balance at 31 August</b>	<b>8,512</b>	<b>-</b>
<b>Total Equity as at 31 August</b>	<b>2,696,207</b>	<b>2,558,698</b>



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**Note 18: COMMITMENTS**

	2017	2016
	\$	\$
<b>Commitment to:</b>		
<b>Non-Current</b>		
Lease Cromwell	35,000	-
One Call	-	-
<b>Current</b>		
Lease Cromwell	35,000	-
One Call	-	2,872

The Council has approved habitat enhancement grants which have yet to be drawn on because development works have not yet been completed. The total commitment outstanding is \$22,150 (2016: \$24,400)

**Note 19: CONTINGENCIES**

The Council is engaged in two Resource Management Act cases which are due to go to hearings before the Environment Court in 2018. Both relate to the setting of environmental flows in Central Otago rivers, namely the Lindis River and the Kye Burn. While some aspects of the cases may be able to be resolved without going to court the estimated cost of full hearings is between \$200,000 and \$300,000.” (2016:Nil)



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**Note 20: RELATED PARTY TRANSACTIONS**

During the year the Council was reimbursed by the New Zealand Fish and Game Council for certain travel and legal costs.

At balance date the Council is owed \$14,262 (2016: \$Nil).

During the year levies of \$839,736 (2016: \$850,957) were paid to the New Zealand Fish and Game Council. As at balance date \$23,059 (2016: \$9,212) was due by the Council to the New Zealand Fish and Game Council. Otago Fish & Game Councillors, Rick Boyd, Ian Cole and John Jillett also hold positions on the board of the Clutha Fisheries Trust. The meetings were also attended by Niall Watson.

Otago Fish and Game paid rent of \$29,875 (2016: \$28,000) to Clutha Fisheries Trust for office and storage premises in Cromwell.

NZ Fish and Game reimbursed \$107,090 in RMA Costs (2016: \$61,490).

The Clutha Fisheries Trust reimbursed Otago Fish and Game \$25,753 (2016: \$10,933) for rent, associated property costs and RMA.

The nature of the relationship between Otago Fish and Game and Clutha Fisheries Trust relates to the tenancy of property only. Otago Fish and Game rents at market value a building from Clutha Fisheries Trust. Clutha Fisheries Trust rents back one room and pays market rent accordingly.

**Note 21: KEY MANAGEMENT PERSONNEL REMUNERATION**

The Council classifies its key management personnel into one of three classes:

- Members of the governing body
- Senior executive officers, responsible for reporting to the governing body
- Chief operating officers, responsible for the operation of the Council's operating segments, and reporting to the Senior executive officers.

Members of the governing body are not paid any remuneration.

The Chief executive officer is employed as an employee of the Council, on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in 'people' for Members of the governing body, and 'full-time-equivalents' (FTE's) for the Chief executive officer in each class of key management personnel is presented below:

	2017		2016	
	Remuneratio \$'000	Number of	Remuneration \$'000	Number of
Members of the governing body	-	14 People	-	13 People
Chief executive officers	183	1 FTE's	171	1 FTE's
	<u>183</u>		<u>171</u>	



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**Note 22 : EVENTS AFTER THE BALANCE DATE**

There have been no significant events after the balance date. (2016: nil)

**Note 23: EXPLANATION OF MAJOR VARIANCE AGAINST BUDGET**

Explanations of major variance from budgeted figures are as follows.

**Statement of comprehensive revenue and expense**

Habitat Protection actual costs are significantly up against the budget because of extra RMA processing and reserves works and management (Takitakitoa Wetland Development). Both accounts had major funding from New Zealand Fish & Game Council and Otago Regional Council respectively. See donations section.

Participation costs have increased above budget due to expenditure on backcountry fisheries from restricted reserves and because of increased newsletter costs including postage.

Compliance actual costs are very high against budget because of long drawn out prosecutions which were completed during the year.

Public Interface costs have been held back to provide for cost overruns elsewhere.

**Statement of Cashflows**

There are no major variances in the classes of the Statement of Cashflows.



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**Note 24: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2017**

In the Statement of service performance, overheads are allocated across the 8 Output areas based on the hours worked within those Outputs over the year. Below is the calculation for distributing the overheads across the output area.

**ACTUAL 2017**

<b>Output Area</b>	<b>Actual Direct \$</b>	<b>Actual Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	11,346	1,837	145,378	156,724
Habitat protection & management	167,114	4,076	322,570	489,684
Angler & hunter participation	39,950	1,773	140,313	180,263
Public interface	2,495	1,735	137,306	139,801
Compliance	23,699	995	78,743	102,442
Licensing	86,493	431	34,109	120,602
Council	12,947	510	40,361	53,308
Planning & reporting	15,260	1,006	79,614	94,874
Totals	359,304	12,363	978,393	1,337,698

**Actual Overheads**

Personnel Costs	736,071
Depreciation	78,182
Other expenses	164,140
Total Overheads to Allocate	978,393

**BUDGET 2017**

<b>Output Area</b>	<b>Budget Direct \$</b>	<b>Budget Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	25,000	2,684	187,215	212,215
Habitat protection & management	8,000	2,980	207,862	215,862
Angler & Hunter participation	30,500	1,806	125,973	156,473
Public interface	4,500	2,418	168,661	173,161
Compliance	10,000	1,350	94,166	104,166
Licensing	108,004	600	41,851	149,855
Council	12,000	450	31,389	43,389
Planning & reporting	13,000	770	53,709	66,709
Totals	211,004	13,058	910,826	1,121,830

**Budget Overheads**

Personnel Costs	726,462
Depreciation	-
Other Expenses	184,364
Total Overheads to Allocate	910,826



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### STATEMENT OF OBJECTIVES & SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2017

The activities of Otago Fish and Game Council are planned under eight output areas detailed in the annual Operational Work Plan. This Statement of Objectives & Service Performance compares the actual results against the stated performance measures from the plan. For the purposes of this statement the overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area on the basis of the proportion of staff time directly expended in each area. Levies have not been included in the overhead expenses total.

<b>Summary Budget and Actual Expenditure for Each Output Area</b>		
OUTPUT AREA	BUDGET	ACTUAL
Species Management	\$212,215	\$156,724
Habitat Protection	\$215,862	\$489,684
User Participation	\$156,473	\$180,263
Public Interface	\$173,161	\$139,801
Compliance	\$104,166	\$102,442
Licencing	\$149,855	\$120,602
Council	\$43,389	\$53,308
Planning & Reporting	\$66,709	\$94,874
<b>Total</b>	<b>\$1,121,830</b>	<b>\$1,337,698</b>

#### OUTPUT AREA 1 - SPORTS FISH AND GAME BIRD MANAGEMENT

<b>1110 Population Monitoring Objective:</b> Monitor regional fish and game populations to ensure sustainable population trends		<b>Outcome:</b> Fish and game populations are maintained or enhanced
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1111</b>	Complete and report on January waterfowl trend counts. Complete and report on mallard monitoring and liaise with mallard working party. Complete and report on pukeko and shoveler monitoring. Report to Council in February, June and August 2017.	<ul style="list-style-type: none"> <li>• Trend counts for waterfowl including pukeko completed as planned and reported in February 2017</li> <li>• Mallard monitoring survey was completed and reported to Council in June 2017. Staff liaised with the mallard working party</li> <li>• Shoveler trend count reported in October 2016 for that year.</li> </ul>

Table 1. WATERFOWL TREND COUNTS 2000 to 2017																		
SPECIES	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Black Swan: Otago	2644	2798	3179	2284	1507	2355	3290	2577	1697	2568	2988	1768	2538	4607	3655	4351	3883	2423
Paradise Shelduck	18753	16627	14320	18209	16431	17773	18067	17481	16205	15707	16313	15948	17504	16213	19458	21186	17845	17788
Shoveler Duck	2417	1091	1696	1032	1497	897	1193	929	1019	951	1466	1323	1462	1309	1054	1463	1441	982

Task and Performance Measure		Actual Result	
<b>Project 1112</b>	Monitor spawning in: <ul style="list-style-type: none"> <li>• Upper Clutha,</li> <li>• Lakes landlocked salmon spawning</li> <li>• Quartz Creek</li> <li>• Leith Stream and Lindsays Creek</li> <li>• Cardrona River</li> </ul>	Reports on previous seasons surveys completed by August 2017	<ul style="list-style-type: none"> <li>• Spawning survey were completed as planned on Leith Stream, Lindsays Creek, Cardrona River, Lakes landlocked salmon and Quartz Creek .</li> <li>• Results of a spawning survey on Luggate Creek was reported in June 2017.</li> </ul>
<b>Project 1113</b>	Monitor Fisheries: <ul style="list-style-type: none"> <li>• Manuhertiki catchment.</li> <li>• Upper Clutha (inc.drift dives)</li> <li>• Linds delta</li> <li>• Waikouaiti</li> <li>• Waipahi,</li> <li>• Upper Taieri and tributaries including Fig Burn.</li> </ul>	Reports to Council completed by August 2017	<ul style="list-style-type: none"> <li>• Changing priorities resulted in some changes in fisheries monitoring with no reports to Council during the year.</li> <li>• Results of 12 Mile Creek and Cardrona River monitoring were reported to Council in November 2016 and February 2017 respectively</li> </ul>
<b>Project 1114</b>	Monitor Fish, Game, and Social Science research needs and draft submissions and applications for funding to the research committee as required.	Responses on research needs completed by November 2016 where required	<ul style="list-style-type: none"> <li>• No submissions were made on research during the year.</li> </ul>
<b>Project 1115</b>	Support Otago University research on Lake Hayes. Update fisheries SOPs for Fish and Game Councils Research supported as required. Report to Council by June 2017	Research supported as required. Report to Council by June 2017	<ul style="list-style-type: none"> <li>• Lake Hayes research was supported as required.</li> <li>• SOP development is underway but has not been completed.</li> </ul>



<b>1120 Harvest Assessment Objective:</b> Monitor fish and game harvest and hunter and angler success		<b>Outcome:</b> Current knowledge on angler and hunter success and satisfaction maintained.
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1121</b>	Conduct game bird harvest survey during 2017 season to assess harvest of both waterfowl and upland game. <u>2017 survey implemented and results forwarded for analysis by 31 August 2017.</u> <u>Results of 2016 survey reported to Council by November 2016.</u>	<ul style="list-style-type: none"> <li>•2017 survey implemented and results forwarded for analysis by 31 August 2017.</li> <li>•Results of 2016 survey were reported to Council in February 2017.</li> </ul>
<b>Project 1122</b>	Conduct creel surveys on waters at a frequency of at least 2/month or at times of peak use – Poolburn and Upper Manorburn results disseminated for 2016 season opening Lakes Wanaka and Hawea Wakatipu (peak use), Roxburgh Dam (Salmon February/March/April) <u>Results reported to Council by August 2017.</u>	<ul style="list-style-type: none"> <li>• Creel surveys results for Poolburn and Manorburn were disseminated to anglers in advance of the 2016 season opening.</li> <li>• Peak use creel surveys were undertaken on Wanaka, Wakatipu but results have yet to be collated.</li> <li>• A creel and telephone surveys were undertaken on the Lower Clutha at Roxburgh and results were reported to Council in November 2016</li> </ul>

<b>1140 Hatchery Operations and Fish Transfers Objective:</b> Maintain trout supply to put-and-take fisheries		<b>Outcome:</b> Put and take fishing opportunities created and utilized by anglers
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1131</b>	Salvage trout and salmon in Otago waters where practical and desirable to do so and relocate to put-and-take fisheries. Quartz Creek salvage <u>Task completed and reported to Council by August 2017</u>	<ul style="list-style-type: none"> <li>• Quartz Creek was inspected in December 2016. Fish salvage was not required as spawning fish had already returned to Lake Wanaka.</li> </ul>
<b>Project 1141</b>	Manage Macraes Trout Hatchery and maintain oversight over rearing of 8000 trout to supply put-and-take fisheries.  Trout stocks reared as planned.	<ul style="list-style-type: none"> <li>• Trout rearing at Macraes hatchery produced trout for release during the year.</li> <li>• At year end there were 10,000 yearlings and 1200 two year olds at the hatchery.</li> </ul>
<b>Project 1161</b>	Maintain put-and-take fisheries in small waters lacking natural spawning facilities by fish releases in accordance with restocking schedule. Restocking completed by August 2017.	<ul style="list-style-type: none"> <li>• Put and take fisheries were restocked in line with the schedule with the release of 1190 2+ fish, 3520 1+ fish and 15000 0+. (Table 2, below).</li> </ul>

Date	Location	Quantity	Duration	Weight
1/09/2016	Southern Reservoir	60	2yrs	800g+
3/09/2016	Southern Reservoir	60	2yrs	800g+
10/09/2016	Southern Reservoir	30	2yrs	800g+
14/09/2016	Southern Reservoir	70	2yrs	800g+
16/09/2016	Southern Reservoir	150	2yrs	800g+
17/09/2016	Southern Reservoir	150	2yrs	800g+
21/09/2016	Southern Reservoir	160	2yrs	800g+
22/09/2016	Southern Reservoir	160	2yrs	800g+
23/09/2016	Southern Reservoir	160	2yrs	800g+
17/10/2016	Haniltons Dam	200	1yr	100g+
17/10/2016	McAtamneys Head pond	300	1yr	100g+
18/10/2016	Mathias Dam	300	1yr	100g+
19/10/2016	Sulivans Dam	70	2yrs	1kg
19/10/2016	Sulivans Dam	70	2yrs	1kg
20/10/2016	Pinders Pond	200	1yr	100g+
20/10/2016	Perkins Pond	300	1yr	100g+
21/10/2016	Rutherfords Dam	500	1yr	100g+
25/10/2016	Blakleys Dam	300	1yr	100g+
26/10/2016	Lake Johnson	300	1yr	100g+
27/10/2016	Moke Lake	500	1yr	100g+
31/10/2016	Tomahawk Lagoon	300	1yr	100g+
7/11/2016	Nenthorne Dam	200	1yr	100g+
16/11/2016	Maeraes Dredge Pond	50	2yrs	1kg+
10/01/2017	Tomahawk Lagoon	5000	YOY	2g
10/01/2017	Sulivans Dam	5000	YOY	2g
11/01/2017	Coalpit Dam	5000	YOY	2g
3/02/2017	Earnsleaugh Pond	70	1.5yrs	800g+
2/03/2017	Southern Reservoir	50	1.5yrs	800g+



<b>1170 Regulations Objective:</b> Set hunting and fishing conditions annually.		<b>Outcome:</b> Angling and hunting conditions reflect current management needs and user aspirations
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1171</b>	Recommend 2017 draft Game Gazette to Council by November 2016 and forward draft Game Gazette after consultation with Southland and CSI Councils to align regulations (amended in the light of trend counts if required) to NZFGC by 31 January 2017 for Minister's Approval.  <u>Report to Council by November 2016 and forward recommendations to NZFGC by 31 January 2017</u>	<ul style="list-style-type: none"> <li>• Reports and recommendations were made to Council in February 2017.</li> <li>• The draft game gazette was confirmed and forwarded to the NZC immediately following the February 2017 Council meeting.</li> </ul>
<b>Project 1172</b>	Review daily bag limits prior to making recommendations to Council on the draft Anglers Notice (AN) by May 2017 and forward to NZFGC by 1 July 2017 for Minister's approval.  <u>Report to Council by May 2017 and forward AN to NZFGC by 1 July 2017.</u>	<ul style="list-style-type: none"> <li>• Reports made to Council on the AN recommendations in April and June 2017.</li> <li>• A report was made to Council in February 2017 on the process for AN reviews. The bag limit review was deferred until 2017/18.</li> <li>• Final draft AN forwarded to NZC by July 2017</li> </ul>

<b>1180 Gamebird Management and Control Objective:</b> Minimise conflict between gamebirds and agriculture.		<b>Outcome:</b> Game bird impacts on other resources minimised
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1181</b>	Respond to complaints about game birds in crops and follow up promptly where necessary and report to project manager. Maintain file on permits to disturb and game bird complaints and report to Council annually. <u>Respond to complaints within 48 hours and follow up within 5 days. Report to Dunedin office within one month.</u> <u>Report to Council on permits issued for previous year to 31 August by 30 September 2017.</u>	<ul style="list-style-type: none"> <li>• 8 authorities to disturb gamebirds (mallard, swans or paradise ducks) causing damage to crops or pasture in Coastal Otago (mallard 2, paradise ducks 2, swan 1, mallard and paradise 1), Southern Lakes (mallard and paradise 1, paradise 1).</li> <li>• 1 authority issued to destroy gamebirds causing ongoing problems at Kuri Bush (pukekos).</li> <li>• Complaints were handled within time limits.</li> <li>• A report was not made to Council.</li> </ul>
Budget \$212,215		Actual \$156,724

**OUTPUT 2 - HABITAT PROTECTION AND MANAGEMENT**

**1210 Resource Management Act and Planning Objective:**  
 Advocate fish and game habitat protection through resource consent and planning processes so that relevant law, policies and plans reflect OFGC input.

**Outcome:**  
 Fish and game habitats restored, maintained and protected

	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1211</b>	<p>Screen resource consent and other statutory processes and make submissions where necessary.</p> <p>Manage Lower Clutha mitigation package and manage implementation in conjunction with Contact Energy.</p> <p>Press for improvement to Contact Energy's lower Clutha mitigation package in line with consent conditions in order to achieve target salmon run of 5000 fish and tangible habitat enhancement gains. Mitigation to include consideration of local salmon hatchery option</p> <p><u>Develop cases and make submissions within deadlines. Report on resource consent screening statistics in November 2016 for 2015/16 year.</u></p> <p><u>Report on progress August 2017.</u></p> <p><u>Report to Council by February 2017</u></p>	<ul style="list-style-type: none"> <li>• Resource consents were screened throughout the year totalled 38 and affected party approvals were made on 31 resource consents including 7 deemed permits.</li> <li>• Objections lodged on Kye Burn catchment consents to take water for irrigation in replacement of mining privileges. ORC's decision on residual flows was then appealed to the Environment Court. Residual flows proposed were 180 and 160 litres/second or 36% and 32% of MALF Court hearing expected in 2018 unless resolved through mediation</li> <li>• Meetings were held with Contact Energy Ltd to advance Lower Clutha River mitigation during the year and a programme of activities was completed</li> <li>• Continuing discussions have been held with Contact Energy on alternatives to salmon releases into the Clutha based on Canterbury reared salmon smolts including a Clutha based salmon hatchery option. Two hatchery visits have been completed in conjunction with Contact</li> <li>• Staff have been involved in the preliminary stages of deemed permit replacements through catchment groups meetings with mining privilege holders</li> </ul>



<p><b>Project 1212</b></p>	<p>Make submissions on fish and game matters including access in all relevant planning processes including ORC Annual Plan.</p> <p>Make submissions on minimum flow and residual flow setting proposals for Otago Rivers: Lindis, Cardrona, Waiwera, Kyeburn Benger Burn, Tuapeka, Manuherikia, Lowburn; Bannockburn, 12 Mile Creek</p> <p>Liaise with ORC and other parties over Plan Change 6A and 1C implementation.</p> <p><u>Submissions made on planning matters in a timely manner and previous year's activities reported on in the 2015/16 annual report.</u></p> <p><u>Minimum and residual flows reflect Fish and Game input</u></p> <p><u>Liaison maintained over 6A implementation</u></p>	<ul style="list-style-type: none"> <li>• Written submission made on Otago Regional Council's Draft Annual Plan, Plan Change 1D and minimum flow proposals for the Manuherikia and Arrow.</li> <li>• Staff have been involved in consultations on minimum flows on the Arrow, Manuherikia, Cardrona and continued to participate in the Manuherikia Strategy Group although the group was disbanded at the end of the year.</li> <li>• Liaison was maintained over Plan Changes 6A and 1C. Implementation of Plan Change 6A is proceeding but it is difficult to gauge landholder progress towards compliance with upcoming water quality standards.</li> <li>• Staff participated in mediation over the Regional Policy Statement resolving issues of concern.</li> <li>• Staff reported to Council in April 2017 on sediment impacts on South Otago streams and the matter was subsequently taken up with ORC.</li> <li>• The ORC decision on plan change 5A (Lindis catchment integrated management) set a minimum flow of 900 litres/second (about 50% of MALF) but was appealed to the Environment Court by irrigators. The matter was referred to mediation but has still not been resolved and is likely to be heard by the Environment Court in 2018.</li> <li>• A report on the Lindis and Kye Burn issues was made to Council in August 2017.</li> </ul>
<p><b>Project 1213</b></p>	<p>Achieve high level of public understanding and support for reasonable minimum flow plan changes via communications strategy.</p> <p><u>Communications strategy implemented during year</u></p>	<ul style="list-style-type: none"> <li>• Limited coverage of Lindis and Kye Burn issues because of the confidential nature of Environment Court mediation.</li> </ul>

<b>1220 Works and Management Objective</b> Effectively manage wildlife management reserve and F&G wetland reserves.		<b>Outcome:</b> Wildlife and Wetland Reserves game habitat values maintained and enhanced
<b>Task and Performance Measure</b>		<b>Actual Result</b>
<b>Project 1221</b>	Implement scheduled works on reserves as required within budget.  Complete Takitakitoa Wetland restoration.  <u>Works completed during year within budget and reported in the annual report, and at least one funding application lodged with GBHT by June 2017.</u>	<ul style="list-style-type: none"> <li>• Planting and monitoring programmes were completed for the year.</li> <li>• \$13,500 ORC biodiversity grant receive for Takitakitoa.</li> <li>• A progress report on Bullock Creek Wetland restoration was made to Council in August 2017</li> <li>• No GBHT grant lodged during year</li> </ul>

<b>1230 Assisted Habitat Objective:</b> Promote habitat protection, creation and/or enhancement on land other than Council land with the aim of increasing recreational opportunity.		<b>Outcome:</b> Fish and game habitats maintained and enhanced.
<b>Task and Performance Measure</b>		<b>Actual Result</b>
<b>Project 1231</b>	Make input into ORC river works programmes and gravel extraction as required.  <u>River works programmes reflect Council input.</u>	<ul style="list-style-type: none"> <li>• Staff liaised with ORC over their annual willow removal programme.</li> </ul>
<b>Project 1232</b>	Provide prompt advice on wetland creation or enhancement as required. Implement Habitat Enhancement Fund (HEF) programme.  <u>Technical advice given promptly where requested and habitat works funded in deserving cases by way of applications to HEF.</u> <u>Report to Council by August 2017.</u>	<ul style="list-style-type: none"> <li>• 11 grant applications were received and 10 were approved totaling \$28,800 during the year for wetland development and waterway enhancement projects.</li> <li>• Reports on applications were made to Council in October 2016, November 2016 and February 2017 and August 2017.</li> </ul>
Budget \$215,862		Actual \$489,684

### OUTPUT 3 - USER PARTICIPATION

<b>1310 Access Objective:</b> Maintain and improve access for anglers and hunters to Otago's fish and game resources.		<b>Outcome:</b> Access to angling and hunting opportunities maintained and improved.
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1311</b>	<p>Respond to access issues as they arise and liaise with Walking Access Commission (WAC).</p> <p>Monitor district council policy and roading issues with the aim of ensuring public access opportunities are maintained or enhanced.</p> <p>Make submissions to District Councils and MPs on the strategic importance of roads</p> <p><u>Investigate and report on access issues as they arise and report on results for previous year in 2015/16 annual report.</u></p> <p><u>Report to Council in February 2017</u></p>	<ul style="list-style-type: none"> <li>• Staff liaised with Land Information NZ</li> <li>• Liaison was maintained with WAC.</li> <li>• No reports were made to Council</li> </ul>
<b>Project 1312</b>	<p>Survey existing signs and repair or replace as required. Install signage as required.</p> <p><u>Signage upgraded as time and resources permit.</u></p> <p><u>Report to Council on status of signage by August 2017</u></p>	<ul style="list-style-type: none"> <li>• Southern Reservoir information sign replaced</li> <li>• Hunter River BC sign – Lake Hawea</li> <li>• Lower Manorburn Dam information</li> <li>• Lake Wanaka information - Glendhu Bay</li> <li>• Licence required signs at Albert Town campground and Moke L</li> <li>• No report was made to Council.</li> </ul>
<b>Project 1313</b>	<p>Identify significant gaps in public access to Otago waterways Report to Council in April 2017</p>	<ul style="list-style-type: none"> <li>• There was no action on this project because of work pressure in other areas</li> </ul>

<b>1320 Satisfaction Surveys Objective:</b> Manage fisheries for angler satisfaction.		<b>Outcome:</b> Angler satisfaction monitored and maintained
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1321</b>	<p>Backcountry fishery management regime implemented for season. Controlled fishery management regime implemented in Greenstone for season including elements approved in June 2017. Monitor angler satisfaction and seek feedback on crowding in BC fisheries and refine booking system before 2017 season. Report on potential improvements to BC fisheries regime in response to NRL revenue. Review scope of backcountry management regime in Otago and identify other waters of significance to non-resident anglers along with management implications.</p> <p><u>Regime implemented as planned.</u> <u>Monitoring report to Council by August 2017</u> <u>Report to Council on activity by April 2017</u></p>	<ul style="list-style-type: none"> <li>• Regime implemented on the Greenstone, Caples, Lochy, Nevis, Hunter Young and Wilkin Rivers and the Dingleburn as planned.</li> <li>• Hunter River Creel and Social survey data analysed and reported to Council in November 2016</li> <li>• Controlled fishery management regime for the Greenstone implemented for the season as planned but reporting was not completed</li> <li>• Monitoring of backcountry angler compliance and satisfaction in the 2016/17 season was reported to Council in October 2017 just outside the financial year</li> <li>• Reporting on potential improvements to the backcountry fishery regime and scope of the regime was not completed during the year.</li> <li>• Staff reports on the 2014/15 National Anglers Survey and Anglers' Code of Conduct were presented to Council in October 2016.</li> </ul>

<b>1330 Newsletters and Licence Sales Promotions Objective:</b> Promote fishing and hunting licence sales through client communications and advertising.		<b>Outcome:</b> Anglers and hunters are informed on fishing and hunting opportunities.
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1331</b>	<p>Prepare 2 page pre-fish and game season magazine supplements and distribute to last year's adult and junior whole season licence-holders.</p> <p>Prepare preseason newsletter for distribution to anglers and hunters</p> <p><u>Magazine supplements posted out in mid-March 2017 (Game) and mid-August 2017 (Fish).</u></p>	<ul style="list-style-type: none"> <li>• 2 page <i>Fish and Game</i> magazine game supplements were prepared and mailed out to whole season licence-holders in mid-March 2016 (Game) and late August 2017 (Fish).</li> <li>• Newsletters distributed in September 2016 and April 2017</li> </ul>



<b>Project 1332</b>	Prepare copy for angling and hunting features in October/November 2016 and April 2017. Circulate to media by 1 <sup>st</sup> week October 2016 (fish) and 1 <sup>st</sup> week April 2017 (game). Liaise with Clutha Fisheries Trust over their annual insert. <u>Fishing supplements published in October/November 2016 in local newspapers.</u> <u>Game supplements published April 2017 in local newspapers.</u>	• Fish and game season features were supported with copy and published in October/November 2016 and April 2017 in local newspapers.
<b>Project 1333</b>	Undertake marketing initiatives for Otago linked to national marketing initiatives <u>Report to Council in August 2017</u>	• No new initiatives were undertaken on marketing
<b>Project 1334</b>	Advertise in local newspaper advertising features prior to: 2017 Game Season 2016 Angling Season 2016/17 Summer Holiday Period <u>Copy supplied and advertisings lodged as planned</u>	• Copy supplied and advertising lodged as planned.

<b>1340 Publications and Client Support Objective:</b> Provide support publications and information for anglers, hunters, the public and licence agents.		<b>Outcome:</b> Anglers, hunters, the public and licence agents are informed on fish and game matters and public access.
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1341</b>	Maintain stocks of angling guides in retail outlets. Distribute stocks of support publications on request.  <u>Stocks of publications are maintained and distributed to retail outlets and licence-holders in a timely manner.</u>	• Stocks of publications were maintained in retail outlets and distributed to licence-holders in a timely manner.
<b>Project 1342</b>	Review and update pamphlet stock as need for reprint arises including web versions. <u>Report to Council on activity by August 2017.</u>	• Wanaka and Maniototo pamphlets produced and no report to Council
<b>Project 1343</b>	Website information forwarded to NZC for loading or loaded directly on a bimonthly basis Make regular contributions to electronic newsletters <u>Website information forwarded to NZC or loaded directly on a bi-monthly basis.</u> <u>Articles submitted to all editions of <i>Reel Life</i> and <i>Both Barrels</i></u>	• Website information forwarded to NZC or loaded directly onto web site on a bi monthly basis. • Articles submitted to all editions of <i>Reel Life</i> and <i>Both Barrels</i> • Facebook page created for Otago Fish & Game

<b>Project 1344</b>	Provide Visitor Information Network with up to date information on angling and hunting. Actively liaise with Visitor Information Centres. <u>Information Centre information packs updated by December 2016 where necessary.</u>	<ul style="list-style-type: none"> <li>• Visitor Information Centres provided with information updates as required by December 2016 where necessary.</li> </ul>
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<b>1350 User Training Objective:</b> Encourage participation and improved angling and hunting technique.	<b>Outcome:</b> Improved angler and hunter skills and participation.	
<b>Project 1351</b>	<b>Task and Performance Measure</b> Support club youth group or agent sponsored angling/hunting events.  <u>Promotional seminars are supported during the first half of the open angling season and prior to the hunting season.</u>	<b>Actual Result</b>  <ul style="list-style-type: none"> <li>• Angling and hunting events were supported in Wanaka (1), Queenstown (2) and Dunedin (2).</li> </ul>
<b>Project 1352</b>	Build on promotional events aimed at recruitment, public awareness of issues and family participation.  Hold TAKF in Alexandra  <u>Council TAKF programmes expanded during the years and other TAKF programmes supported through grants made by March 2017</u>  <u>TAKF event held in Central Otago by March 2017</u>	<ul style="list-style-type: none"> <li>• TAKF grants totaling \$850 were made to 3 clubs for junior angling days during the year.</li> <li>• A further \$2119 was spent on equipment prizes, promotions and advertising for TAKF days.</li> <li>• TAKF days were organized or supported at Earnscleugh Pond, Lake Onslow, Roxburgh and Southern Reservoir (2).</li> <li>• Staff reported to Council on Southern Reservoir TAKF in February 2017</li> <li>• A \$500 grant was made for a ‘Casting for Recovery’ event in Wanaka.</li> </ul>
<b>Project 1353</b>	Issue group angling licences to appropriate groups on request <u>Licences issued as required and results reported in annual report.</u>	<ul style="list-style-type: none"> <li>• Group licences (46) were issued on request and results reported in the annual report.</li> </ul>

<b>1360 Club and Guide Relations Objective:</b> Maintain liaison with rod and gun clubs and guides.		<b>Outcome:</b> Guides and Rod and Gun clubs are informed on fish and game issues.
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1361</b>	<p>Liaise with rod and guns clubs and other shooting organizations and TAKF grants made within budget.</p> <p><u>Adequate liaison maintained with fishing and hunting organisations during year and TAKF grants made within budget.</u></p>	<ul style="list-style-type: none"> <li>• Staff made 8 visits to 6 rod and gun clubs throughout the region during the year.</li> <li>• Clubs were kept informed of local issues by mail or email.</li> </ul>
<b>Project 1362</b>	<p>Liaise with guides and professional guiding associations during the year. Monitor guiding concessions and make submissions where fish and game interests are affected. Liaise over major fishing competitions (Dunstan, Glenorchy, Alexandra District Club, Luggate, and Hawea) Monitor compliance of approved hunting preserves and review preserve season lengths.</p> <p><u>Adequate liaison maintained with guides and guiding associations during year. Submissions made on DoC concessions where Fish and Game interests are affected.</u></p> <p><u>Major competitions approved annually in line with policy. Adequate liaison maintained with groups or organisations running fishing competitions. Report to Council in August 2017.</u></p> <p><u>Liaison maintained with hunting preserves and annual activities reports received</u> <u>Activity for previous year reported in annual report.</u></p>	<ul style="list-style-type: none"> <li>• Liaison was maintained with guides and the NZPFGA with one newsletter in October 2016 and direct contact with NZPFGA executive members particularly over the guides licence.</li> <li>• Liaison was maintained over major angling competitions at Hawea (2), Glenorchy, Dunstan (2) as well as several smaller club competitions including Waipahi Gold Medal.</li> <li>• Liaison with hunting preserves was reduced due to the low level of activity.</li> </ul>
	Budget \$156,473	Actual \$180,263

**OUTPUT 4 – PUBLIC INTERFACE**

<b>1410 Liaison Objective:</b> Maintain good working relationships with Government and non-Government agencies.	<b>Outcome:</b> Fish and Game has good working relationships with agencies and organizations.
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	Task and Performance Measure	Actual Result
<b>Project 1411</b>	<p>Liaise with DOC, Otago Conservation Board, Clutha Fisheries Trust other Government agencies and local bodies over fish and game matters.</p> <p><u>Good working relationships maintained.</u></p> <p><u>Minutes and agenda's exchanged where appropriate (DOC, CFT)</u></p>	<ul style="list-style-type: none"> <li>• Good working relationships were maintained with DOC, OCB, University of Otago, New Zealand Landcare Trust, Ngai Tahu, Forest and Bird, ORC, FMC, Walking Access Commission, Federated Farmers and other agencies over fish and game matters, particularly in the area of water resource planning.</li> <li>• Meeting minutes and agendas were exchanged with the OCB and sent to DOC</li> <li>• Staff attended meetings of the Waiholo Waipori Wetlands Society</li> <li>• Three Clutha Fisheries Trust meetings were attended during the year and minutes and agendas were exchanged.</li> <li>• Liaison was maintained with Biosecurity NZ over didymo.</li> <li>• A draft MoU with DOC was advanced but not completed during the year.</li> <li>• A proposal to establish a research centre on Council's hatchery land in Wanaka was advanced</li> </ul>

<b>1420 Communication Objective:</b> Enquiries and complaints received and dealt with promptly	<b>Outcome:</b> The public are informed on issues of interest to them.
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	Task and Performance Measure	Actual Result
<b>Project 1421</b>	<p>Respond to client and public enquiries and complaints promptly.</p> <p><u>Initial response within a week and follow up within two weeks.</u></p>	<ul style="list-style-type: none"> <li>• Enquiries and complaints received responses in line with the performance measure.</li> </ul>

<p><b>1430 Advocacy Objective:</b> Raise public and MP awareness of and support over fish and game issues and contribute to tenure review process.</p>	<p><b>Outcome:</b> Public awareness raised over fish and game issues and tenure review substantive proposals reflect Fish and Game input</p>	
	<p><b>Task and Performance Measure</b></p>	<p><b>Actual Result</b></p>
<p><b>Project 1431</b></p>	<p>Make at least 40 media releases Pre season media releases prepared for local papers and circulated to other staff: Clutha Leader/Otago-Southland Farmer, Taieri Herald/ Weekender/ODT, Central Otago News/ Mirror/Wanaka Sun/Wanaka_Weekly/Mountain Scene/Southland Times.</p> <p><u>Media releases completed during year</u> <u>Pre-season supplement copy prepared prior to fishing and game season and summer holiday season.</u></p>	<ul style="list-style-type: none"> <li>• 81 news items referring to Otago Fish and Game Council appeared in regional and local newspapers during the year as a result of statements or releases by staff and Council.</li> <li>• Pre season supplement copy was prepared prior to the fishing and game seasons and summer holiday seasons and appeared in 2 supplements.</li> <li>• 5 letters to the editor were published on fish and game matters involving input from councillors or staff</li> <li>• 2 feature articles were published on water issues</li> </ul>
<p><b>Project 1432</b></p>	<p>Initiate public advocacy as required in line with Council’s position. Support national advocacy on:</p> <ul style="list-style-type: none"> <li>• Minimum flows</li> <li>• RMA amendments</li> <li>• Non-point source pollution</li> </ul> <p>Maintain contact with local MPs with written communications and meetings.</p> <p><u>Effective advocacy initiated as required.</u> <u>MPs kept informed of local issues</u></p>	<ul style="list-style-type: none"> <li>• Advocacy was initiated over issues including minimum flows, land use impacts, RMA amendments and the transition from mining privileges.</li> <li>• A meeting was held with one local MP.</li> <li>• Meetings were held with Otago Regional Council, and senior regional council staff over affected party status, sediment discharges to streams, minimum and residual flows and 6A implementation</li> </ul>
<p><b>Project 1433</b></p>	<p>Identify fish and game values of pastoral leases under review and advocate position on tenure change.</p> <p><u>Reports and submissions completed by deadline and reported on in the annual report</u></p>	<ul style="list-style-type: none"> <li>• Dialogue was maintained with LINZ over tenure reviews and Overseas Investment Office Applications for land purchases.</li> <li>• No submissions were made during the financial year</li> </ul>

<b>Project 1434</b>	Implement communications strategy with particular emphasis on water quality and quantity, public awareness and client servicing including “Living Rivers newsletter (6) and feature articles (2). Complete public awareness activities on rivers over minimum flows in line with strategy Further develop Council’s PA and marketing capacity <u>Communication strategy implemented during the year</u> <u>PA and marketing capacity further developed</u>	<ul style="list-style-type: none"> <li>• Communications strategy implemented during year through project areas 1330, 1340, 1350, 1360, 1410, 1420 and 1430.</li> <li>• Production of “Living Rivers” digital newsletter on water issues was deferred due to work pressure in other areas.</li> </ul>
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<b>1440 Public Promotions Objective:</b> Support the Living Rivers Campaign and World Wetlands Day		<b>Outcome:</b> Public awareness of river and wetland issues is increased
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1441</b>	Support any national campaigning on rivers at a local level. <u>Campaigns supported at local level</u>	<ul style="list-style-type: none"> <li>• No Action</li> </ul>
	Budget \$173,161	Actual \$139,801



**OUTPUT 5 - COMPLIANCE**

<b>1510 Ranging Objective:</b> Coordinate activities of rangers in carrying out compliance activities.		<b>Outcome:</b> Anglers and hunters compliance with regulations is monitored.
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1511</b>	<p>Carry out compliance activities as required.</p> <p>Plan and implement opening weekend game season ranging exercises in Central Otago.</p> <p>Plan and implement opening weekend game season ranging exercises in Coastal Otago.</p> <p>Plan peak season ranging schedule in Southern Lakes area.</p> <p><u>Report to Council on any ranging events by August 2017.</u></p>	<ul style="list-style-type: none"> <li>• The Council received reports in June 2017 on game season ranging over opening weekend.</li> <li>• Compliance activities were implemented with 819 anglers and 212 hunters being interviewed by rangers and staff. 6 'Notice of Entry' documents were issued under the Search and Surveillance Act. No offences were detected on these properties.</li> <li>• 39 offenders were apprehended during the year excluding licenceholders who failed to produce licences on demand but presented them at a later date.</li> <li>• 9 formal warnings were given for less serious offences or because of extenuating circumstances.             <ul style="list-style-type: none"> <li>• 1 offender was untraceable</li> </ul> </li> <li>• 30 offenders were the subject of further action and are reported on in Objective 1531 below.</li> <li>• Overall compliance with regulations was 96.2% amongst anglers and 96.3% amongst hunters in Otago excluding 'failure to produce licence' offences.</li> <li>• Reports on compliance activity were made in October 2016 and October 2017.</li> </ul>
<b>Project 1512</b>	<p>Maintain adequate liaison between rangers and field staff and run ranger activity return system.</p> <p>Assess ranger applications and review status of rangers annually.</p> <p><u>Adequate liaison maintained with rangers through personal contact, sub regional meetings, and pre angling and game seasons newsletters.</u></p> <p><u>Analysis of ranger activity returns for previous year included in annual report.</u></p>	<ul style="list-style-type: none"> <li>• Field staff maintained close liaison with the 27 current rangers during the year.</li> <li>• Ranger warrants were reviewed and renewed during the year as required</li> <li>• Ranger updates were distributed to rangers during the year along with regular email communication.</li> </ul>

<b>1520 Ranger Training Objective</b> Provide rangers with ongoing training relevant to compliance activities.		<b>Outcome:</b> Rangers undertake compliance work safely and effectively .
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1521</b>	Conduct regional rangers training course by November 2016 in Cromwell. <u>Rangers training course conducted by November 2016.</u>	<ul style="list-style-type: none"> <li>• A two day ranger training course was held in Cromwell November 2016 and local meetings were held with rangers in both Dunedin and Cromwell ahead of the game season opening.</li> <li>• CERT training completed for 3 rangers and 2 staff.</li> </ul>

<b>1530 Prosecutions Objectives</b> Prosecutions taken where desirable when fish and game or environmental offences are detected.		<b>Outcome:</b> Regulation offences are detected and acted upon.
<b>Project 1531</b>	Process offence reports and forward prosecutions to lawyer within one month of date of offence. Lodge with courts within statutory time frames.  <u>Offence reports processed and prosecutions forwarded within one month, reports completed and information signed within time limits.</u> <u>Results of prosecutions for previous year reported in the annual report</u>	<ul style="list-style-type: none"> <li>• 28 offences were dealt with by diversion by payment of a penalty fee as reparation rather than going to Court (Table 4).</li> <li>• 1 offence was referred to Court resulting in a successful prosecution.</li> <li>• 5 Other prosecution matters carried over from the previous year were also concluded and reported on during the year and at years end.</li> <li>• Council adopted an updated set of Prosecution Guidelines April 2017</li> <li>• A compliance summary report from the previous year was provided to Council in October 2017.</li> </ul>
	Budget \$104,166	Actual \$102,442



Table 4. OFFENCE RESULTS 2016/17					
Surname	Offence	Offence 2	Location	Outcome	Fine
Hain	FWL		Kawarau River	Reparation	\$ 500.00
Hain	FWL		Kawarau River	Reparation	\$ 500.00
Crane	Lead shot possession		Ranfurly	Reparation	\$ 500.00
Cameron	HWL	False information	Ranfurly	Reparation	\$ 500.00
Corbett	FWL		Lake Wakatipu	Reparation	\$ 500.00
Bilham	FW a BCL		Hunter River	Reparation	\$ 200.00
McGrath	HWL		St Bathans	Reparation	\$ 600.00
Graham	Lead shot possession		Ranfurly	Reparation	\$ 500.00
Dowling	Lead shot possession		Ranfurly	Reparation	\$ 500.00
Hamilton	HWL		St Bathans	Reparation	\$ 600.00
Jacobsen	FWL		Tomahawk Lagoon	Reparation	\$ 500.00
Vehoretti	FWL		Upper Clutha River	Reparation	\$ 500.00
McDonald	FWL		Upper Clutha River	Reparation	\$ 200.00
Garnier	FW a BCL		Nevis River	Reparation	\$ 200.00
Lee	FWL		Lake Wakatipu	Reparation	\$ 500.00
Teyssender	FWL		Lake Dunstan	Reparation	\$ 250.00
Halliday	FWL		Clutha River	Reparation	\$ 500.00
Matheson	FWL		Lake Wanaka	Reparation	\$ 500.00
Matheson	FWL		Lake Wanaka	Reparation	\$ 500.00
Luxton	FWL		Lake Wanaka	Reparation	\$ 500.00
Hunter	FWL		Lake Hawea	Reparation	\$ 250.00
Barrett	FWL		Lake Hawea	Reparation	\$ 250.00
Kilian	FWL		Moke Lake	Reparation	\$ 250.00
Kilian	FWL		Moke Lake	Reparation	\$ 250.00
Reynolds	FWL		Lake Hawea	Reparation	\$ 500.00
Collier-Baker	FWL		Lake Wakatipu	Reparation	\$ 500.00
Kubat	FWL		Upper Clutha River	Reparation	\$ 500.00
Jusufovic	FWL		Matukituki	Reparation	\$ 500.00
Holland	Shot protected species		Wanaka	Warning	
Dowling	Lead shot possession		Maniototo	Warning	

Jones	FWL	Fishing with Bait	Southern Reservoir	Warning	
Todd	Fishing with Bait		Southern Reservoir	Warning	
Warren	Fishing with Bait		Southern Reservoir	Warning	
McKewen	FWL		Waipori River	Warning	
Greenall	FWL		Lake Wakatipu	Warning	
Slaughter	FWL		Lake Hawea	Warning	
Smith	FWL		Lake Wakatipu	Warning	
Gordon	FWL	Fishing 2 rods	Tomahawk Lagoon	Conviction	\$ 800.00
Wiecks	FWL		Moke Lake	Untraceable	

### OUTPUT 6 - LICENCING

<b>1610 Licence Production &amp; Distribution Objective:</b> Print and distribute licences and supporting information in a timely manner.		<b>Outcome:</b> Licences on sale on time
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1611</b>	<p>Liaise closely with licencing service provider to ensure:</p> <ul style="list-style-type: none"> <li>Licences and supporting information is set, proof-read, printed and distributed for 2017 game season by mid-March 2017 and 2017/18 fishing season licences by 3<sup>rd</sup> week in August 2017.</li> <li>Closely monitor licence sales and revenue returns from agents via Eyede.</li> <li>Closely monitor database management to ensure timely data entry and data quality.</li> </ul> <p><u>Licences distributed to agents by mid-March 2017(Game) and 3<sup>rd</sup> week in August 2017 (Fish).</u> <u>Report to Council on a bi-monthly basis on licence sales and revenue returns and report in February for the previous year.</u> <u>Database monitored and quality maintained.</u></p>	<ul style="list-style-type: none"> <li>Game licence books were issued to agents in mid March 2017 with supporting information. Fish licence books were issued in late August 2017.</li> <li>Council received reports on a bimonthly basis on licence sales and revenue returns. Sales results for the 2016/17 season are detailed in Table 5 below.</li> <li>Licence sales and revenue returns from agents was closely monitored during the year.</li> <li>Client database monitored and quality maintained throughout year.</li> </ul>

<b>1620 Agent Servicing Objective:</b> Maintain good working relationships with agents and support their sales of licences.		<b>Outcome:</b> Agents are good ambassadors for Otago Fish and Game
<b>Project 1621</b>	<p>Promote movement of agency licence sales to 'agency online' and 'public online' and facilitate a smooth cut-over from paper to online licencing Liaise effectively with agents throughout year and produce two pre season agents broadsheets. Arrange coverage over the summer holiday period. Monitor return of books, revenue and agent debt levels.</p> <p><u>Report to Council in April 2017</u> <u>Two agents' broadsheets produced; summer holiday staff coverage maintained; key agents visited annually and; informal liaison maintained by field staff with individual status reports on visits back to Administration Officer.</u> <u>Agent returns monitored and reported on to CE and OA monthly.</u></p>	<ul style="list-style-type: none"> <li>• Agents' broadsheets were produced every two months.</li> <li>• Key agents were visited during the year.</li> <li>• summer holiday staff coverage maintained.</li> <li>• Informal liaison with agents was maintained by field staff.</li> <li>• Online sales facilities were strongly supported.</li> <li>• Agent returns were monitored and reported on regularly.</li> </ul> <p>2016/17 licence sales were reported to Council in October 2017.</p>

<b>1630 Commission Objective</b> Pay commission on licence sales		<b>Outcome:</b> Commission is paid to agents on time
<b>Project 1631</b>	<p>Ensure licence commission is paid to agents by service provider as required. <u>Commission paid to agents promptly by service provider as required and recorded in annual report.</u></p>	<ul style="list-style-type: none"> <li>• Commission was paid to agents by the licence outsourcing service provider Eyede Ltd.</li> </ul>
		Budget \$149,855      Actual \$120,602

Table 5. Licence Sales 2000 to 2017

FISH	16/17	15/16	14/15	13/14	12/13	11/12	10/11	09/10	08/09	07/08	06/07	05/06	04/05	03/04	02/03	01/02	00/01
Adult Season	5301	5120	6401	6916	7033	6991	6508	6363	6252	6743	6647	6334	6254	6170	5530	5751	6170
Adult Winter	327	288	366	443	487	503	467	311	423	508	401	499	279	437	460	373	486
Local Area	533	680															
Senior Loyal	751	691															
Adult Day	9746	8907	7068	6025	7024	6247	5514	5597	5287	6001	5447	6282	6464	5303	5318	5071	5454
Family	4229	4338	4536	4573	4648	4329	4423	4536	4341	4298	3793	3533	2881	3009	2580	2467	2071
Non Resident	1339	1153	984														
NR Junior	55	41	38														
Junior WS	721	729	779	756	745	635	658	627	691	785	739	1035	1044	645	652	709	755
Junior Winter	-	-	38	53	43	52	56	30	31	33	38	67	44	24	24	24	31
Long Break	109	105															
Short Break	620	651															
Junior 24hr	590	552	519	463	571	671	451	601	484	530	490	774	845	328	305	266	262

GAME	16/17	15/16	14/15	13/14	12/13	11/12	10/11	9/10	08/09	07/08	06/07	05/06	04/05	03/04	02/03	01/02	00/01
Adult Season	4161	3987	3950	3933	4181	4005	3982	3760	3505	3586	3268	3183	3112	3110	3086	3007	2834
Adult Day	119	82	90	63	67	58	37	24	42	49	51	25	32	43	16	26	21
Junior Season	342	342	324	380	382	357	370	337	324	329	303	315	342	167	152	155	142
Junior Day	3	5	7	3	6	2	0	0	2	2	6	4	8	1	0	0	0
Child	123	104	na	na	na	na	119	134	118	106	81	77	32	68	70	55	38



**OUTPUT 7 - COUNCIL**

<b>1710 Council Elections Objective</b> Maintain election database and conduct Council election in accordance with regulations.		<b>Outcome:</b> Electoral roll is up to date and triennial election held without incident.
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1711</b>	(not an election year)	

<b>1720 Council Meetings Objective</b> Provide efficient and effective servicing of the Council.		<b>Outcome:</b> Council meetings held.
<b>Project 1721</b>	<p>Compile and post council agenda papers one week in advance of meetings, circulate other material promptly.</p> <p>Hold six council meetings during the year including one dedicated planning meeting.</p> <p>Rationalize land holdings and hatchery/office arrangements including proposals for land protection and research centre establishment at Wanaka</p> <p>Review Council policy including delegations and risk management arrangements</p> <p><u>Agenda papers posted a week in advance of meetings, minutes circulated within two weeks.</u></p> <p><u>Six Council meetings held during the year.</u></p> <p><u>AP Tasks completed by August 2017</u></p>	<ul style="list-style-type: none"> <li>• Seven Council meetings were held during the year in addition to the February planning meeting. Six meetings were advertised. Minutes and agendas were circulated in a timely manner.</li> <li>• Richard Twinning was nominated by Ngai Tahu and co-opted on to the Council in June 2017. Bruce Jeffries was the Otago Conservation Board representative on the Council during the year.</li> <li>• DOC representative John Roberts attended the November Council meeting.</li> <li>• Murray Neilson attended meetings as a co-opted Council member.</li> <li>• Rationalisation of landholdings was advanced but not completed.</li> <li>• Staff reported on legislative compliance during the year in August 2017</li> </ul>
	Budget \$43,389	Actual \$53,308



**OUTPUT 8 - PLANNING AND REPORTING**

<b>1810 Management/ Strategic Planning Objective:</b> Develop and maintain resource inventory and database.		<b>Outcome:</b> Resource inventory up to date
	<b>Task and Performance Measure</b>	<b>Actual Result</b>
<b>Project 1811</b>	Establish 'Ferret' document system for storage and retrieval of digital copies of all council documents.  <u>Progress report to Council in February 2017.</u>	<ul style="list-style-type: none"> <li>The 'Ferret' document management system was maintained during the year and file material was progressively logged into it. Council was kept informed of progress.</li> </ul>
<b>1820 Annual Planning Objective:</b> Fulfill annual planning requirements in a timely manner.		<b>Outcome:</b> Annual Plan completed and approved
<b>Project 1821</b>	Hold special annual planning meeting in February 2017 and complete draft OWP and budget for 2017/2018 by August 2017.  <u>Plan completed by due dates</u>	<ul style="list-style-type: none"> <li>A strategic planning meeting was held on 11 February 2017 in Alexandra for the development of the 2017/18 Annual Plan.</li> <li>Staff reported on the planning meeting outcomes and staff responses in April 2017.</li> <li>The OWP and budget for 2017/2018 was completed and approved in August 2017.</li> </ul>
<b>1830 Annual Reporting Objective:</b> Fulfill annual reporting requirements in a timely manner.		<b>Outcome:</b> Annual Report completed and audited
<b>Project 1831</b>	Complete 2015/2016 Annual Report prior to 2016 AGM.  <u>Report presented to AGM</u>	<ul style="list-style-type: none"> <li>The Annual Report for 2015/2016 was presented to the AGM in Dunedin on 29 November 2016.</li> <li>The Annual Report was forwarded to Parliament in early December 2016.</li> </ul>

<p><b>1840 National Liaison Objective:</b> Effectively communicate with, support and liaise with the NZFGC and other Regional FGC's on fish and game matters.</p>	<p><b>Outcome:</b> Working relationships are maintained with other Fish and Game Councils.</p>
<p><b>Project 1841</b></p>	<p>Make submissions to NZC and other regions as required including on implementation of the guides licence and new licence categories.</p> <p>Hold one Council to Council meeting with CSI and Southland during the year for liaison purposes.</p> <p>Continue support for the devolved management system of fish and game through submissions and actions</p> <p><u>Submissions on matters of interest including implementation of the guides licence and new licence categories made as required.</u></p> <p><u>One Council to Council meeting held during the year</u></p> <p><u>Submissions and actions reflect Council position</u></p> <ul style="list-style-type: none"> <li>• Information requests from NZC and other Regional FGC's were dealt with in a timely manner.</li> <li>• Submissions were made to NZC on matters including: Extension to the Eyede contract, Resource management strategy, Anglers Notice schedule 1, Subgauge shotgun exemption for non toxic shot, Functions for SOP treatment, Land occupier licencing, Anglers code of conduct, 2017/18 budgets and licence fees, Licence categories.</li> <li>• Staff attended an NZ Council meeting in Timaru in March 2017.</li> <li>• A joint meeting was held with Southland Council in Clinton in July 2017</li> <li>• National Fish and Game staff conference held over 3 days in Dunedin</li> </ul>
<p><b>Project 1842</b></p>	<p>Contribute resources to Fish and Game's national decision-making, projects, sub-committees and working parties as far as possible.</p> <p>Contribute staff time to national marketing, recruitment and retention initiatives</p> <p>Contribute staff time to national Licencing Working Party</p> <p><u>Staff and councillors act as members of national sub-committees and working parties, and sufficient inter-regional liaison occurs for good communication.</u></p> <p><u>National marketing, recruitment and retention initiatives supported during the year</u></p> <p><u>National licencing system meets the needs of Fish and Game Councils</u></p> <ul style="list-style-type: none"> <li>• Ian Hadland was a member of the Licence Working Party which met several times during the year and the PA Network.</li> <li>Morgan Trotter was a member of the Compliance Network.</li> <li>• John Jillett served as appointee to the New Zealand Council.</li> <li>• Peter Wilson was a member of the RMA Network.</li> <li>• Helen Trotter and Sharon Milne organized national staff conference.</li> </ul>
	<p style="text-align: right;">Budget \$66,709</p>
	<p style="text-align: right;">Actual \$94,874</p>





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## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF OTAGO FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2017

The Auditor-General is the auditor of Otago Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Gregory Nicol Thomas, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

#### Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 6 to 28, that comprise the statement of financial position as at 31 August 2017, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 29 to 53.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 6 to 28:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2017; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with reduced disclosure requirements.
- the statement of performance of the Fish and Game Council on pages 29 to 53:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2017, including for each class of reportable outputs:
    - its standards of performance achieved as compared with the forecasts included in the annual work plan and budget for the financial year;
    - its actual revenue and output expenses compared with the forecasts included in the annual work plan and budget for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 30 November 2017. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and the statement of performance, we comment on other information, and we explain our independence.

#### Basis for opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.





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We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Council for the financial statements and the statement of performance**

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of performance that are fairly presented and comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and a statement of performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of performance, the Council is responsible on behalf of the Fish and Game Council for assessing the Fish and Game Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Fish and Game Council, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Public Finance Act 1989, the Crown Entities Act 2004, and the Conservation Act 1987.

### **Responsibilities of the auditor for the audit of the financial statements and the statement of performance**

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and the statement of performance.

For the budget information reported in the financial statements and the statement of performance, our procedures were limited to checking that the information agreed to the Fish and Game Council's annual work plan and budget.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, 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 our 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.
- We 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 Fish and Game Council's internal control.



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- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

#### **Other Information**

The Council is responsible for the other information. The other information comprises the Chairperson's Report, Council and Staff and the Statement of Responsibility, included on pages 2 to 5, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Independence**

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Fish and Game Council.



Gregory Nicol Thomas  
BDO Invercargill  
On behalf of the Auditor-General  
Invercargill, New Zealand  
30 November 2017