

Forest Practices Authority Annual Report 2013–14



A report on the operations of the Forest Practices Authority to the Minister for Resources, to be laid before each house of parliament as required under s. 4 of the Forest Practices Act 1985

The Annual Report of the Forest Practices Authority

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Front cover: Old and new: stumps from cross-cut saw era and regrowth, Tarraleah. This photograph by Nigel Richardson was the overall winner and the winner of the Cultural Heritage category of the Forest Practices Photographic Competition 2014.

Shortened forms

Shortened term Full term

CFPO Chief Forest Practices Officer

CRC Cooperative Research Centre

DIER Department of Infrastructure Energy and Resources

(now part of Department of State Growth)

DPIPWE Department of Primary Industries, Parks, Water and Environment

DSG Department of State Growth

FIAT Forest Industries Association of Tasmania

FSC Forest Stewardship Council

FPA Forest Practices Authority

FPAC Forest Practices Advisory Council

FPO Forest Practices Officer

FPP forest practices plan

FT Forestry Tasmania

GIS geographical information system

IBRA Interim Biogeographic Region for Australia

MEZ machinery exclusion zone

NGO non-government organisation

PTPZL Permanent Timber Production Zone Land

PTR private timber reserve

RFA Regional Forest Agreement

RTO registered training organisation

SF State forest

SMZ special management zone

SSR streamside reserve

the Act The Forest Practices Act 1985

Shortened term Full term

the code The Forest Practices Code

ThFA Threatened Fauna Adviser

TASVEG Tasmania-wide vegetation map

TSMS Threatened Species and Marine Section, DPIPWE

UTas University of Tasmania

WHC wildlife habitat clump

WHS wildlife habitat strip



Planning before operations is an objective of the forest practices system. This includes planning to manage values under the forest as well as in the forest, as illustrated by Michael Packer's entry in the Forest Practices Photographic Competition 2014 of cavers mapping a cave within the Junee cave system in the Florentine Valley, Tasmania.

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The Tasmanian forest practices system

The Forest Practices Authority (FPA) is the independent statutory body established by state parliament under the *Forest Practices Act 1985* to regulate forest practices in Tasmania. The forest practices system applies to forest practices that are undertaken on both public land (mainly Permanent Timber Production Zone Land) and private land.

The Tasmanian forest practices system operates primarily through the Forest Practices Act and the associated *Forest Practices Code*. The system also takes account of other legislation and policies, including the Tasmanian Regional Forest Agreement 1997.

The system is based on a co-regulatory approach, combining self-management by the industry and independent monitoring and enforcement by the FPA. Forest Practices Officers (FPOs) are employed within the industry and trained and authorised by the FPA to plan, supervise, monitor and report on forest practices.

FPA staff provide advice on regulatory and technical matters, including requirements to manage natural and cultural values. The FPA also monitors forest practices to ensure that standards are being met. Corrective action is taken where required and penalties are imposed for serious breaches.

The forest practices system aims to foster cooperation amongst all stakeholders, including the government, landowners, the forest industry and the broader community. There is an emphasis on planning, training, education and continuing improvement.

Forest practices, defined by the Forest Practices Act, are:

- harvesting native forests and plantations
- establishing native forests and plantations
- clearing and converting forests and threatened non-forest native vegetation communities
- constructing roads and quarries for the above purposes
- harvesting treeferns.

The objective of the Tasmanian forest practices system is set down in Schedule 7 of the Forest Practices Act:

The objective of the State's forest practices system is to achieve sustainable management of Crown and private forests with due care for the environment and taking into account social, economic and environmental outcomes while delivering, in a way that is as far as possible self-funding —

(a) an emphasis on self-regulation; and

(ab) outcomes consistent with the intent of the Tasmanian Forests Agreement Act 2013 (note: this Act is proposed for deletion under the Forestry (Rebuilding the Forest Industry) Bill 2014; and

(b) planning before forest operations; and

- (c) delegated and decentralized approvals for forest practices plans and other forest practices matters; and
- (d) a forest practices code which provides practical standards for forest management, timber harvesting and other forest operations; and
- (e) an emphasis on consultation and education; and
 - (ea) an emphasis on research, review and continuing improvement; and
 - (eb) the conservation of threatened native vegetation communities; and
- (f) provision for the rehabilitation of land in cases where the forest practices code is contravened; and
- (g) an independent appeal process; and
- (h) through the declaration of private timber reserves a means by which private land holders are able to ensure the security of their forest resources.





In August 2013 the FPA ran a course for FPOs and other forest planners and managers on identifying Tasmanian devil, spotted-tailed quoll and grey goshawk habitats. Here, an FPA Ecologist explains the Fauna Technical Note 10 Identifying Tasmanian devil and spotted-tailed quoll habitat to course participants.

The year in brief

For the year ending 30 June 2014

- Specialists from the FPA provided advice on natural and cultural values in response
 to 380 notifications lodged by FPOs (274 notifications last year). The FPA's specialists
 collaborated with other experts from government agencies and universities in order
 to develop advice, carry out research and monitoring and other activities.
- FPOs certified 523 forest practices plans (315 plans last year) for native forest and plantation operations, totalling 25 978 hectares (13 937 hectares last year) on public and private land.
- Forest practices plans (FPPs) were certified for the following:
 - 23 hectares of new plantations (83 hectares last year) on previously cleared land. This year eight hectares of new plantations were established on ex-native forest sites (none last year)
 - the conversion of 3803 hectares (1313 hectares last year) of native forest and plantations to non-forest use, primarily for agriculture
 - the conversion of 2315 hectares (762 last year) of native forest to other uses, resulting in a decrease of 0.07 per cent (0.02 last year) in the area of Tasmania's native forest during 2013–14.
- The net effect of FPPs for clearing and new plantings of forest in Tasmania in 2013–14 was an overall decrease in the total area of forest by 3780 hectares during the year (last year there was a decrease of 1230 hectares).
- The cumulative decrease in the area of Tasmania's native forest between 1996 and 2014 is 154 667 hectares (152 198 last year), or 4.8 per cent.
- The annual assessment conducted by the FPA found that the implementation and effectiveness of FPPs across all land tenures were generally above the nominated standards for the majority of factors being assessed.
- Seven fines (five last year) totalling \$13 000 (\$5000 last year) were imposed for offences under the Forest Practices Act 1985.
- There were no new prosecutions (one last year) under the Forest Practices Act 1985.



Report of the Chair, Forest Practices Authority

It is my honour as the Chair of the Forest Practices Authority to submit this report on the operations of the FPA in 2013–14. The year has highlighted the significant, ongoing changes to the legislative, financial and operating environments for the FPA, and for Tasmanian forestry and regulation of forest management in general. These have been challenging times. The staff of the FPA, under the outstanding leadership of the Chief Forest Practices Officer (CFPO), have risen to meet these challenges with integrity and professionalism. The release of the 'Guiding policy for the operation of the Forest Practices Code' in December 2013 represented a significant landmark in the adaptation of the forest practices system to the new legislative environment and evolving operational setting. On behalf of the Board of the FPA, I acknowledge the hard work, insight and know-how demonstrated by the CFPO and FPA staff to develop this policy and to see it through to implementation.

The downturn in commercial forestry activity witnessed in Tasmania in the last few years has also presented significant financial challenges to the Authority, but I am pleased to report that the FPA continues on a sound financial footing through a combination of cost reductions in previous years and increased external earnings, including consultancies. The board is satisfied that the consulting activities carried out by FPA staff within Australia and overseas not only serve to support the capacity of the Authority to better perform its core functions, but also contribute to developing the knowledge base and capabilities of staff. The national and international demand for the FPA's expertise and experience highlight the high regard in which the Tasmanian forest practices system and the FPA are held globally.

Forest practices plans

Under s. 4E(1)(b) of the Forest Practices Act, the FPA reports that the implementation and effectiveness of FPPs on public and private land was generally above the nominated standards.

Permanent native forest estate

The FPA reports, under s. 4C(fa) of the Forest Practices Act, that Tasmania's native forest estate has been maintained in accordance with the Tasmanian Government Policy on the Maintenance of a Permanent Native Forest Estate. The area of native forest as at 30 June 2014 was equivalent to 95.2 per cent of the native forest area that existed in 1996.

Self-regulation

In accordance with s. 4E(1)(a) of the Forest Practices Act, a high level of self-regulation has been achieved on public land and on private land that is subject to operations undertaken by

forestry companies. Overall, a lower standard has been achieved by the smaller, independent operators.

The FPA is pleased to report that the high rate of lodgement of compliance reports and the high level of compliance with the FPPs have been sustained. The FPA will continue to pursue the small number of applicants who have not lodged certificates by the due date.

Funding

In accordance with s. 4E(1)(a) of the Forest Practices Act, the FPA reports that the forest practices system satisfied the principle of self-funding in 2013–14.

The independent regulatory functions of the FPA were funded by the income received under s. 44 of the Forest Practices Act in 2013–14.

On behalf of the Board of the Forest Practices Authority, I offer my congratulations to Graham and the staff of the Authority for another year in which the high standards of the FPA have been upheld.

Professor Gordon Duff, Chairman, Board of the Forest Practices Authority



The Permanent Native Forest Estate Policy states that broad-scale conversion must end by January 2015 or when 95 per cent of the native forest area that existed in 1996 remains (whichever is earlier). The area of native forest as at 30 June 2014 was equivalent to 95.2 per cent. (Photograph by Nigel Richardson, runner-up in the Forested Landscapes category of the Forest Practices Photographic Competition 2014)



Report of the Chief Forest Practices Officer

The operating environment for the forest practices system in 2014 is very different to that of a decade or so ago. Operations in native forests are now less than 25 per cent of previous levels of 40 000 hectares per year. The expansion of plantations has ended after highs of 30 000 hectares of new plantings per year, with virtually no new plantations established in recent years. In fact, we are seeing a net reduction in the area of plantations due to the conversion of plantations to agriculture following the collapse of managed investment schemes and low prices for plantation pulpwood. Nevertheless, plantations now account for two-thirds of all harvesting operations, up from 22 per cent a decade ago. The upshot of all this change is that the forestry sector in Tasmania in 2014 is much smaller than it was and the nature of forest operations has substantially shifted from native forests to plantations.

The changes in the operating environment have come about, not through changes in government policy, but as a result of social and market forces. The government's response to these forces is evident through the legislative changes that have occurred over the last two years, including the enactment and subsequent revocation of the *Tasmanian Forest Agreement Act 2012*, the revocation of the *Forestry Act 1920* and its replacement with the *Forest Management Act 2013*, the amendment of the *Forest Practices Act 1985* and the passing of the *Forestry (Rebuilding the Forest Industry) Act 2014*. These changes in legislation are profound and they signal a very major change in the governmental approach to forest management in Tasmania. In my view, the new approach can be interpreted as follows:

- 1. The concept of 'multiple use forests' is removed from legislation and replaced with a process whereby forests are polarised into **primary use** for either:
 - a. reserves (for nature conservation); or
 - b. non-reserves (private land and public Permanent Timber Production Zone Land, PTPZL) for resource use.
- 2. 'Sustainable forest management' for PTPZL is very narrowly defined as a requirement for the public forest manager (Forestry Tasmania) to 'perform its functions in a manner that is consistent with the principles of forest management set out in the *Forest Practices Code*, as a contribution to the sustainable management of Tasmania's forests' (s. 15 of the Forest Management Act).
- 3. Government takes more of a 'light-handed' approach to sustainable forest management in the expectation that the market forces will drive 'best practice' through external forest certification schemes, in particular the Forest Stewardship Council
- 4. The FPA as the forest regulator must now explicitly take account in its decision-making the social, economic and environmental outcomes and the wood supply obligations of Forestry Tasmania.

The FPA's interpretation of the role of the forest practices system in this new legislative environment is articulated in a policy statement '*Guiding policy for the operation of the*Forest Practices Code', which the FPA released in December 2013.

The policy contains two key principles:

- 1. The long-term conservation of environmental and social values should be principally achieved through:
 - the maintenance of the permanent native forest estate
 - a reserve system that is comprehensive, adequate and representative.
- 2. Forests outside of reserves (private and PTPZL) should make a reasonable contribution to the conservation of environmental values through a prescribed duty of care under the *Forest Practices Code*.

Under the code, the duty of care includes:

- the application of all relevant legislation
- all the measures in the code that are related to the protection of soils and streams
- a defined contribution to the maintenance of other values (through management prescription or, where required, through the exclusion of up to an additional five per cent of the forest area from harvesting operations).

The policy acknowledges that constraints imposed above and beyond a landowner's duty of care are deemed to be for the benefit of the public and should be achieved through voluntary mechanisms. The concept of the duty of care has applied to privately owned forests since 2000 and it has now been extended to include public PTPZL.

In essence, the new legislative and policy framework makes the concept of a trade-off between wood production and non-wood values very explicit. The duty of care provisions of the code provide a 'rule-set' for determining the degree of constraint that may be applied to forest operations. The rule-set should help to deliver outcomes that are broadly accepted as reasonable by many within the community, but it will not necessarily resolve the disagreement between those who argue for much higher or much lower levels of constraint within forests that are primarily set aside for resource use.

The FPA will continue to adapt to the new and emerging operating environment. Despite the challenges and a substantial reduction in income we have successfully and proudly maintained the expertise and skills that are needed to service the forestry sector and provide excellence in research, advice, training, monitoring and compliance.

During the year our small team responded to 380 requests for scientific, technical and general advice on forest practices and we investigated 89 reports of potentially non-compliant activities. Our research staff collaborated with other researchers and students to provide improved scientific knowledge and planning tools for forest planners.

Despite the loss of many experienced foresters and forest operators from the sector in recent years, a high standard of forest practices continues to be achieved. At the front line, FPOs undertook regular inspections of operations and lodged 1096 compliance reports, of

which only 0.9 per cent required further investigation and action by the FPA. Our independent monitoring showed that 95 per cent of operations across all tenures were rated as 'sound' or above.

The number of active FPOs has fallen from 234 to 196 over the last three years, commensurate with the general downsizing of the forestry sector. We have lost a great deal of expertise and experience but we are fortunate to have retained a strong pool of FPOs, which continues to be strengthened by ongoing training and education programs, including the completion in 2013 of a training course for 12 new FPOs. We also conducted seven other field days and training sessions for forest planners and contractors and presented seminars and talks to other groups.

I take this opportunity to acknowledge the professionalism and dedication of FPA staff and our FPOs who continue to maintain the highest standards of competence, integrity and rigour. I am confident that a continued strong, credible forest practices system will have a key role in Tasmania's forestry sector into the future.

Graham Wilkinson, Chief Forest Practices Officer



The FPA released the 'Guiding policy for the operation of the Forest Practices Code', which interprets the role of the forest practices system in the current legislative environment. The policy contains two key principles: conservation of environmental and social values should be principally achieved through the permanent native forest estate and the reserve system; and forests outside of reserves (both private and PTPZL) should make a reasonable contribution to the conservation of environmental values through a prescribed duty of care under the Forest Practices Code.

1 Independent regulation functions report

1.1 Forest Practices Act 1985

There were minor consequential changes to the Act or Regulations in 2013–14, resulting from the proclamation of the *Forest Management Act 2013*.

1.2 Forest Practices Code

The Forest Practices Code provides a set of guidelines and standards to provide reasonable protection to the environment. The guidelines and standards in the Forest Practices Code cover:

- building access into the forest (roads, bridges, quarries etc.)
- harvesting of timber
- conservation of natural and cultural values (soil and water, geomorphology, visual landscape, botany, zoology and cultural heritage)
- · establishing and maintaining forests.

The former Forest Practices Board (now the Forest Practices Authority) developed the *Forest Practices Code* through extensive consultation and public comment. It is reviewed periodically, incorporating improvements suggested by stakeholders including scientists, government, landowners, the forestry industry and the public. The code is legally enforceable under the Forest Practices Act for both public and private forests. The code can be downloaded from the FPA's website.

The current edition of the code has been in force since 2000. A review of the code was initiated by the FPA in 2007. As reported in the FPA's annual report for 2009–10 and in subsequent reports, the FPA formally suspended the review of the *Forest Practices Code* in April 2010 whilst it sought clarification from the government on matters of future forest policy.

The FPA has not received specific policy advice from government with respect to these matters. The FPA has therefore developed and released a document (*Guiding policy for the operation of the* Forest Practices Code), which articulates the FPA's interpretation of the role of the code within the context of the current legal and policy framework.

The *Guiding policy* provides that the code should complement the state's reserve system by regulating forest practices in a manner that provides due care for the environment and contributes to the conservation of environmental and social values in accordance with a prescribed duty of care. The concept of the duty of care has applied to privately owned forests since 2000 and it has now been extended to include PTPZL.

Changes to the technical content of the code, including biodiversity guidelines, have been effected through the release of revised planning tools that support the code, in particular

the Threatened Fauna Adviser, which provides management prescriptions for threatened species.

The FPA reports that with the release of the *Guiding policy* and updated planning tools, the *Forest Practices Code 2000* is up to date and relevant to Tasmania's current operating environment.

1.3 Forest practices plans

FPPs are required for all forest practices on public and private land, other than for exemptions prescribed in the Forest Practices Regulations 2007 which are available from the <u>Tasmanian Legislation website</u>. The publication *A guide to planning approvals for forestry in Tasmania* (available on the <u>FPA's website</u>) provides further information on the regulations and the process of preparing an FPP.

FPPs must be prepared in accordance with the *Forest Practices Code* and must be certified by a Forest Practices Officer (FPO) appointed by the FPA and duly delegated to certify FPPs before any work starts. Applicants for FPPs must notify their immediate neighbours and local government before operations begin.

FPPs provide details of the operation area, boundaries, roads, snig tracks, landings, bridges, streams and forest areas retained for conservation purposes. They also include prescriptions for the management of natural and cultural values, planned harvest systems, and reforestation.

During the preparation of the FPP, FPOs are required to identify natural and cultural values. They prepare prescriptions for the management of these values by using the FPA's planning tools and contacting the FPA specialists where required to seek advice about special management requirements. The FPA specialists provide advice based on regulatory requirements and the results of research and monitoring. This will frequently involve liaison with other experts. The application for an FPP may be amended or refused where the proposed operations do not comply with the code.

Forestry operations may also need approval from local government if required under the planning scheme and if the land is not a private timber reserve (PTR) or PTPZL.



Most of the 3803 hectares (1313 hectares last year) of native forest and plantations converted to non-forest use during 2013–14 was for agriculture.

Table 1.3.1 Number of FPPs certified in 2013–14 by type and certifying FPO for private property and public land

Certifying FPO	Quarry plans		Roading plans		Harvesting plans (including reforestation where appropriate) Native forest Plantations			Reforestation plans on cleared land		Total	%	
					Native	forest	Planta	ations				
	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public		
Consul- tants	0	0	1	13	24	2	47	1	0	0	88	16.8
Forest companies	0	0	21	2	12	1	64	8	0	0	108	20.7
Forestry Tasmania	0	4	1	67	3	56	2	192	0	0	325	62.1
Private Forests Tasmania	0	0	0	0			2		0	0	2	0.4
Total	0	4	23	82	39	59	115	201	0	0	523	
%		0.8	4.4	15.7	7.5	11.3	22.0	38.4	0	0		

Note: Public land includes PTPZL (known as State forest up to November 2013)

Table 1.3.2 Native forests: area (hectares) of operations covered by FPPs certified in 2013–14 by harvesting method, future land use and tenure

	Partial logging ¹			Non-forest	Total ³	
		by seeding	Eucalypt	Pine	land use ²	
Public land ⁴	2142	3541			100	5783
Private property	1368			8	2181	3557
Total	3510	3541		8	2281	9340

 $^{^{\}rm 1}$ Thinning, retention of advanced growth, seedtrees, or shelterwood, group or single tree selection

² Clearing, primarily for agriculture and infrastructure, including roads

³ Losses resulting from dam works permits issued under the *Water Management Act 1999* (25.7 ha in 2013–14) are not covered by FPPs and are not therefore included in this table but are included under the data for the Permanent Forest Estate in Section 1.8 and Appendix 4 of this report

⁴ Public land includes PTPZL (known as State forest up to November 2013)

Table 1.3.3 Plantations: area (hectares) of operations covered by FPPs certified in 2013–14 by harvesting method, future land use and tenure

		·	isting plantations New Clearfelling followed by: plantations on cleared					
	Thinning	Plantation	Native forest ¹	Non-forest use	land			
Public land ²	7151	2135	34	6	0	9326		
Private property	244	5380	175	1490	23	7312		
Total	7395	7515	209	1496	23	16638		

¹ Largely from the rehabilitation of streamside reserves in pine plantations which were established prior to the *Forest Practices Code*

² Public land includes PTPZL

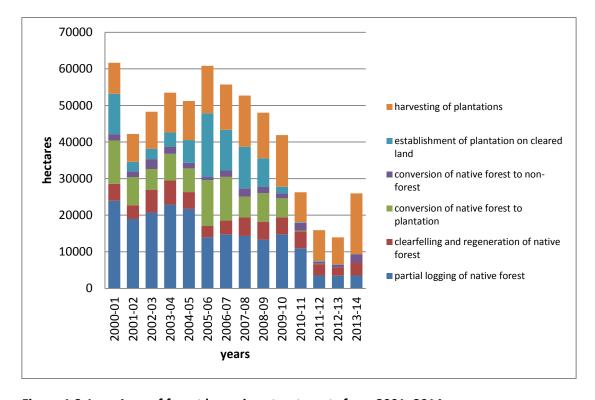


Figure 1.3.1 Area of forest by various treatments from 2001–2014

1.3.1 Harvesting of treeferns

Harvesting treeferns (*Dicksonia antarctica*) is regulated under the Forest Practices Act and all harvesting of treeferns for export must be conducted in accordance with a management plan approved by the governments of Tasmania and Australia. A revised management plan became effective in 2012.

Under the Act, all treeferns must have tags issued by the FPA affixed to their stems prior to removal from a harvesting area. These tags must remain on the stems at all times to ensure that the origin of treeferns can be tracked to approved harvesting areas. Table 1.3.4 provides details on the harvesting of treeferns in 2012–13 and 2013–14. Revenue from the sale of treefern tags (see Section 4 of this report) is used to fund regulatory activities and research into the longer term sustainability of treefern harvesting.

Table 1.3.4 The number of FPPs certified that included treefern harvesting prescriptions

Region	Number of FPPs certifi harvesting p	•	Number of treef	ern tags issued
Financial year	2012–13	2013–14	2012–13	2013–14 ¹
Total	19	16	8572	8982

¹ Made up of 3330 tags issued for stems less than 30 cm and 5652 issued for stems greater than 30 cm

1.4 Three-year plans

The Forest Practices Act provides for lodgement with the FPA of three-year plans for operations showing the location of each operation, the volume to be harvested and the carting routes to be used. Such plans are required from companies that have harvested, or caused to be harvested, more than 100 000 tonnes of timber in the preceding year. Summaries of the plans are sent to relevant local government authorities as a basis for consultation on the location of planned harvesting.

Industry representatives convene regional meetings with representatives of local government each autumn, to facilitate discussion regarding cartage routes and expected tonnages, and any other matters of concern to local government.

In recent years, preparing plans has been difficult due to the uncertainty associated with the loss of markets and changes in resource security.

The FPA reports that the requirement to lodge three-year plans was met in 2013–14 to the extent that was possible given the current uncertain wood scheduling environment.

1.5 Statutory reports

1.5.1 State of the forests Tasmania report

The FPA is required under s. 4Z of the Forest Practices Act to produce a report every five years on the state of the forests. The FPA, in collaboration with other governmental agencies, compiles a report on the sustainability indicators that have been agreed between the Tasmanian and Australian governments under the Montreal Process Criteria and Indicators Framework. This report forms the basis of the State of the forests Tasmania report. The latest report was completed in 2012 and covers the period 2007–11. The report

and the illustrated booklet are available from the <u>FPA's website</u>. The next report is due in 2017.

1.5.2 Forest practices report

The FPA is required under s. 4ZA of the Forest Practices Act to review the operation of the forest practices system, including the provisions and operation of the Forest Practices Code, and to provide a report every five years. The last report was published in the FPA's <u>annual</u> report for 2011–12. The next report is due in 2017.

1.6 Private timber reserves

Private timber reserves (PTRs) were created by the Tasmanian Parliament in 1985 to enable landowners to have their land dedicated for long-term forest management. The legislation provides that forestry activities on the land are subject to a single, consistent, state-wide system of planning and regulation through the Forest Practices Act, rather than to variable systems that may be applied under different planning schemes through the *Land Use Planning and Approvals Act 1993*. PTR applications during 2013–14 are summarised below.

Table 1.6.1 Number and area of private timber reserves, 2013–14 and progressive total

	1 July 2013 – 30 June 2014	Progressive total to 30 June 2014*
Applications approved by Forest Practices Authority	6	2146
Private timber reserves revoked	31	265
Total net area gazetted (hectares)	34	449 444 (down from 472 067 at 30 June 2013)

^{*}The progressive total contains adjustments to figures in previous periods. Progressive totals are adjusted primarily because original applications to declare areas as PTRs have in some cases been followed in later years by an application to revoke part or all of the area declared as a PTR.

Two years ago the number of revocations exceeded the number of new approvals for the first time since PTRs were introduced in 1985. This trend continued in 2013–14 due to landowners deciding to convert plantation land back to agricultural use and place some areas of native forest under conservation covenants.

1.7 Monitoring of compliance

Monitoring of compliance is carried out at three levels under the forest practices system:

- 1. Routine monitoring of operations by FPOs employed by forest managers is often undertaken as part of formal environmental management systems and forest certification, which also involve third-party audits.
- 2. Formal reporting on compliance under s. 25A of the Forest Practices Act (see Section 1.7.1 below) is required for all FPPs and is conducted by qualified FPOs.
- 3. Independent monitoring of a representative sample of FPPs in accordance with s. 4E(1)(b) of the Forest Practices Act (see Section 1.7.2 below) is performed annually by the FPA.

The FPA's monitoring and assessment protocols and investigation and enforcement protocols can be found on the <u>FPA's website</u>.

1.7.1 Compliance reports

The Forest Practices Act requires a compliance report to be lodged with the FPA within 30 days of the completion of each discrete operational phase prescribed within an FPP and requires a final compliance report to be lodged with the FPA within 30 days of the expiry of the plan. These reports must be lodged by the person who applied for the plan. The FPA requires these reports to be completed by an FPO and to provide statements within one of the following categories:

- FPP fully complied with:
 - Fully complied with this means that all provisions of the plan were fully complied with.
- FPP not fully complied with:
 - No further action recommended generally the operation was changed in a manner that did not result in any long-term environmental harm; e.g. the stocking standard in a plantation was below the target specified in the FPP, but still adequate to meet stocking standards.
 - Matter resolved through corrective action generally the FPO undertaking the final compliance check has detected non-compliance and has issued a notice under the Forest Practices Act to require corrective action to ensure compliance with the plan, e.g. improved regeneration treatments or stabilising disused access tracks. Follow-up monitoring is undertaken by the FPO and a final report is provided to the FPA.
 - Further investigation required generally a non-compliance issue has occurred that requires further investigation and action by the FPA,
 e.g. environmental harm has occurred or a required corrective action has not been undertaken.
- FPP operations did not commence.

Where compliance reports are not lodged on time, the FPA issues the applicant of the plan with a notice under s. 41 of the Act to require the lodgement of the report. Failure to comply

with a notice under the Act can result in the FPA undertaking compliance checks at a cost to the applicant or legal proceedings, consistent with the FPA's *Investigation and enforcement protocols*, which can be downloaded from the <u>FPA's website</u>.

In previous years, this annual report has reported on the final compliance report lodged for FPPs which had expired in the previous year. This year, Table 1.7.1 below also includes the reports on each discrete operational phase within each FPP. For the period of reporting, 1270 reports from 530 FPPs were lodged, of which 96 or more had one or more noncompliant phase.



Compliance reports must be lodged with the FPA within 30 days of the completion of each discrete operational phase prescribed within an FPP, and a final compliance report must be lodged with the FPA within 30 days of the expiry of the plan. The reports detail the compliance of operations with the FPP, which may include prescriptions to protect cultural heritage values such as this steam hauler in the Styx Valley. (Photograph by Nigel Richardson, runner-up in the Cultural Heritage category of the Forest Practices Photographic Competition 2014)

Table 1.7.1 Compliance reports for all discrete operational phases (including final compliance reports) due for lodgement with the FPA as at 30 June 2014

					Cor	mpliance	(for rep	orts lodg	ed where	e activity	comme	nced)
Applicant	Reports Reports lodged		Reports due Reports lodged activity		Fu	lly		No	ot fully co	omplied	with	
	aue				complied with				Corre			rther tigation
Forestry Tasmania	457	457	100%	3	447	98%	7	2%	0	0%	0	0%
Gunns ¹	332	183	55%	11	154	90%	18	10%	0	0%	0	0%
FEA Ltd ²	24	22	92%	1	12	57%	9	43%	0	0%	0	0%
Norske Skog	51	51	100%	0	50	98%	1	2%	0	0%	0	0%
Timberlands	111	111	100%	12	98	99%	1	1%	0	0%	0	0%
SFM	22	22	100%	3	19	100%	0	0%	0	0%	0	0%
AKS Forest Solutions	33	33	100%	3	24	80%	6	20%	0	0%	0	0%
Artec	3	3	100%	0	3	100%	0	0%	0	0%	0	0%
Pentarch	3	3	100%	0	3	100%	0	0%	0	0%	0	0%
Other govt org	12	12	100%	4	5	63%	3	37%	0	0%	0	0%
Small independent / private property	222	199	90%	34	113	69%	41	25%	2	1%	9	5%
Total or average %	1270	1096	86%	71	928	91%	85	8%	2	0.1%	9	0.9%

¹ The large number of certificates not lodged by Gunns in this year is due to the company being under Receivers and Managers.

The FPA is pleased to report that the high rate of lodgement of compliance reports and the high level of compliance with the FPPs have been sustained. The FPA will continue to pursue the small number of applicants who have not lodged certificates by the due date.

² FEA are under Receivership and Deed of Arrangement.

1.7.2 Independent assessment of forest practices plans

The annual assessment program is the means by which the FPA meets its statutory obligations under s. 4E(1)(b) of the Forest Practices Act which states that the FPA must, at least once each financial year, 'assess the implementation and effectiveness of a sample of forest practices plans'.

To this end, the FPA conducts systematic assessments of FPPs to evaluate performance against the requirements of the Forest Practices Act and the *Forest Practices Code*.

The annual assessment program has been developed in line with the Australian Standard AS/NZS ISO 19011:2003: *Guidelines for quality and/or environmental management systems auditing*. In line with ISO 19011, the annual assessment program is periodically reviewed to identify areas of improvement, which are then implemented. The FPA's *Monitoring and assessment protocols* can be viewed on the <u>FPA's website</u>.

The formal assessment process is based on a random sample of certified FPPs selected from the FPA's FPP database. The 2013–14 assessment program selected certified FPPs at various stages of completion in the three years prior to 1 July 2013.

The assessment program assessed 50 FPPs, covering:

- all aspects of forest planning and operational practices under the Forest Practices
 Act, with the exception of cable harvesting and quarries
- a representative sample of FPPs undertaken by companies and agencies, and individual forest owners or managers
- FPPs prepared by a range of FPOs who had certified plans during the nominated period; a total of 25 certifying FPOs were assessed during the program.

Assessments determine the quality of planning, implementation and on-ground operational outcomes against prescriptions within each FPP and the *Forest Practices Code*.

The 2013–14 assessments were based on questions concerning 11 categories covering 139 standards defined in the *Forest Practices Code*.

Assessment was based on a performance rating score (Appendix 3). The state-wide performance rating is determined as the weighted mean of the total sample. This score provides a measure of performance against the standards set by the FPA.

The FPA has set a performance rating score of three as the minimum target that represents sound practice and acceptable minimal operational standards. The highest achievable score is four, while a score below three indicates practices requiring improvement.

Potential breaches of the Forest Practices Act and/or the *Forest Practices Code* identified through the assessment program are independently investigated by the FPA and subject to enforcement actions as detailed in Section 1.9.

Two assessors were used during the 2013–14 program:

- Mick Schofield, the FPA's Compliance Manager, has more than 15 years of
 experience in forestry and is a registered Lead Auditor Environmental Management
 Systems with RABQSA International¹. Mr Schofield had primary responsibility for
 ensuring the conduct and conclusion of the annual program, in accordance with the
 assessment scope and plan as defined under protocols
- Ann La Sala, the FPA's Forest Practices Advisor, has more than 20 years of experience in forestry.

The Chief Forest Practices Officer, Graham Wilkinson, has overall responsibility for the assessment program. Mr Wilkinson is a registered Lead Auditor Environmental Management Systems under the RABQSA scheme with more than 35 years of national and international experience in forest management, research and regulation.

1.7.2.1 Summary of the results

The 2013–14 assessment program found that forest planning and operational practices for all categories across all tenures met or exceeded the minimum performance rating of three (sound).

A summary of the various facets of forest operations assessed is provided in Table 1.7.2. Summaries of the program outcomes are calculated as the weighted mean of the performance rating within each category and are provided in Figure 1.7.1 (mean performance rating for all assessments by category) and Figure 1.7.2 (mean performance rating for all assessments by category and tenure).

¹ RABQSA provides internationally recognised certification for management system auditors. RABQSA was rebranded as Exemplar Global in mid-2014.

Table 1.7.2 Coverage of the 2013–14 assessments

	PTPZL	Industrial forest companies	Independent forest owners and Crown land other than PTPZL	Total
No. of assessments	19	16	15	50
No. of certifying FPOs assessed ¹	12	8	6	25
		Operation		
Roading	5	2	1	8
Harvesting	18	16	15	49
Reforestation ²	18	16	10	44
Quarry	0	0	0	0
		Forest type		
Softwood plantation	1	10	8	19
Hardwood plantation	3	6	1	10
Native forest – clearfelled ³	9	0	4	13
Native forest – partial logging	6	2	3	11
		Harvesting		
Conventional	18	16	15	49
Cable	0	0	0	0
		Reforestation		
Softwood plantation	0	10	4	14
Hardwood plantation	3	6	1	10
Native forest ⁴	15	4	6	25
Conversion – non- forest	0	0	6	6

¹ Some FPOs are assessed in more than one category

² Reforestation includes thinning operations.

³Includes aggregated retention

⁴ Reforestation is assessed in more than one category, including reforestation of riparian zones in plantations

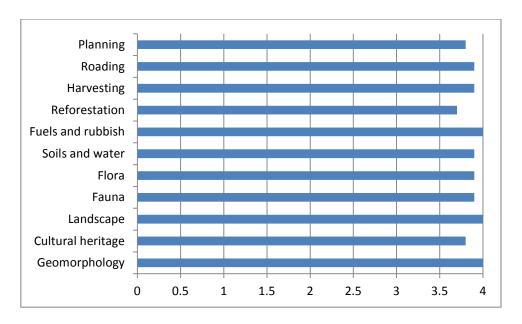


Figure 1.7.1 Mean performance rating for all assessments by category, 2013–14

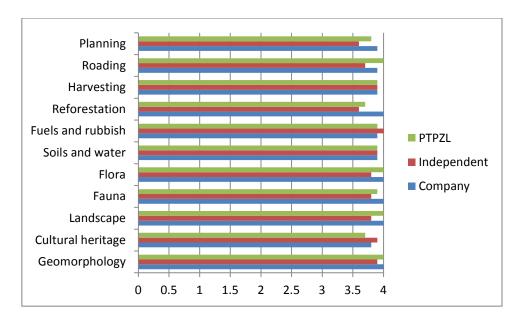


Figure 1.7.2 Mean performance rating for all assessments by category and tenure, 2013–14

Individual performance ratings by tenure

A total of 2221 individual forest planning and operational questions were assessed across 50 FPPs. An analysis of the performance rating for each question by tenure (Table 1.7.3) indicates that, on average, 95 per cent of operations received a score of three or above:

- 95.4 per cent on PTPZL
- 97.0 per cent for industrial forest companies
- 91.7 per cent for independent forest owners on private property.

Table 1.7.3 Percentage of performance rating recorded for all individual questions scored for each operation by tenure

Tenure/rating	1 (Unacceptable)	2 (Below sound)	3 (Sound)	3.5 (Above sound)	4 (High)
PTPZL	0.3%	4.3%	2.6%	0.7%	92.1%
Industrial (private)	0.0%	3.0%	2.2%	0.0%	94.8%
Independent (private)	0.7%	7.6%	4.6%	0.0%	87.1%

Table 1.7.4 provides a summary of results for operations by the various applicants that were included in the random sample of FPPs in 2013–14.

Table 1.7.4 Percentage of performance rating recorded for all individual questions scored for each operation by applicant (number of plans in brackets)

Applicant/rating	1 (Unacceptable)	2 (Below sound)	3 (Sound)	3.5 (Above sound)	4 (High)
Forestry Tasmania (19)	0.3%	4.3%	2.6%	0.7%	92.1%
Gunns* (6)	0.0%	3.3%	0.7%	0.3%	95.7%
Norske Skog (5)	0.0%	0.6%	4.5%	0.0%	94.9%
Timberlands (5)	0.0%	4.7%	2.4%	0.0%	92.9%
Independent (15)	0.7%	7.6%	4.6%	0.0%	87.1%

^{*}Gunns (Receivers and Managers Appointed; in liquidation)

1.7.2.2 Comments on standards achieved

Under s. 4E(1)(b) of the Forest Practices Act, the FPA reports that the implementation and effectiveness of FPPs on public and private land were generally above the nominated standards.

1.8 Monitoring of the permanent native forest estate

The FPA is required to implement and report on the maintenance of the permanent native forest estate under s. 4C of the Act. Appendix 4 provides details of the policy and the data for all of the forest communities within Tasmania's bioregions.

- The rate of conversion increased slightly in 2013–14 compared to the previous couple of years (see Figure 1.8.1). A total of 2315 hectares of native forest was converted to other vegetation types (mainly for agricultural land use) compared to 762 hectares in 2012–13. The areas of highest native forest conversion were in the Woolnorth (1758 ha) and Ben Lomond (250 ha) bioregions.
- Overall, the reduction in the native forest estate over the period 1996–2014
 amounts to approximately 154 667 hectares (4.8 per cent of the estimated 1996
 native forest estate) as a result of conversion, mainly for plantation or agriculture.
 The proportion of native forest conversion by bioregion varies from 11.7 per cent
 (Woolnorth bioregion) to 0.2 per cent (Furneaux bioregion) see Table 1.8.1.
- Approximately 181 hectares of threatened forest communities were converted in 2013–14.
- The Permanent Native Forest Estate Policy originally set a bioregional threshold for all communities to be maintained at no less than 50 per cent retention of the 1996 area. Concern raised by the FPA about a concentration of conversion in a number of communities resulted in the government amending the policy to increase this threshold to 75 per cent in December 2009. Table 1.8.2 shows that 12 communities are below the 75 per cent threshold as a result of conversion activity prior to 2009.
- Most conversion is for agriculture and other non-forest use and very little is for
 plantation establishment. The certification of FPPs for conversion of native forest to
 plantation virtually ceased on PTPZL in 2007.
- The Permanent Native Forest Estate Policy states that broad-scale conversion must end by January 2015 or when the 95 per cent state-wide threshold is reached (whichever is earlier).

Threatened non-forest native vegetation communities do not form part of the permanent native forest estate but any clearance and conversion of them has been subject to regulation under the Forest Practices Act since 2007. There was no clearance and conversion of threatened non-forest native vegetation communities under FPPs in 2013–14 and virtually none since 2007.

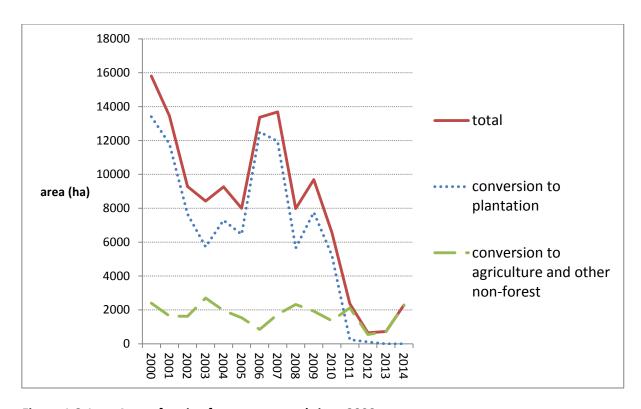


Figure 1.8.1 Area of native forest converted since 2000

Table 1.8.1 Loss of native forest in Tasmania and Tasmanian bioregions, relative to the 1996 estimated extent (as revised in the 2002 *State of the Forests Tasmania report* dataset)

Bioregion	2012–13 Total % decrease of native forest since 1996 (at 30 June 2013)	2013–14 Total % decrease of native forest since 1996 (at 30 June 2014)
Woolnorth	11.3	11.7
Ben Lomond	8.9	9.0
D'Entrecasteaux	5.2	5.3
Central Highlands	4.5	4.5
Midlands	3.4	3.5
Freycinet	2.6	2.6
West Southwest	0.7	0.7
Furneaux	0.2	0.2
State total	4.7	4.8

Table 1.8.2 The number of forest communities with a reduction in bioregional area of more than 10 per cent relative to their 1996 estimated extent (based on the 2002 State of the forests Tasmania report dataset)

Bioregion	Number of communities	Number of communities with substantial reduction in area since 1996			
		Total	Total		
		>10%	>25%		
Woolnorth	35	12	1		
Ben Lomond	28	10	6		
D'Entrecasteaux	28	2	0		
Central Highlands	34	5	3		
Midlands	30	6	1		
Freycinet	33	2	1		
West Southwest	23	1	0		
Furneaux	6	0	0		
State total		38	12		

Note: Some communities identified in Appendix 4 as having losses of unrealistic magnitudes, because of significant inaccuracies in the 1996 mapping, have been excluded from this table.

The FPA reports, under s. 4C(fa) of the Forest Practices Act, that Tasmania's native forest estate has been maintained in accordance with the Tasmanian Government Policy on the Maintenance of a Permanent Native Forest Estate. The area of native forest as at 30 June 2014 was equivalent to 95.2 per cent of the native forest area that existed in 1996.

1.9 Enforcement

1.9.1 Investigations

The FPA investigates all complaints relating to alleged breaches of the Forest Practices Act and the *Forest Practices Code*. Investigations are undertaken directly by FPA compliance staff, with assistance of FPA specialists when required, or by FPOs. Reports and recommendations are reviewed by the CFPO, and when appropriate by the Board of the FPA against the FPA's *Investigation and enforcement protocols*. Investigations may also be undertaken in cooperation with other government agencies and Tasmania Police.

Formal legal actions arising as a consequence of serious breaches identified during investigations are undertaken in consultation with Tasmania Police.

The FPA dealt with 89 investigations in 2013–14, 40 of which were new and 49 commenced in a previous year. Of the new investigations, seven were conducted in PTPZL, one on Crown Land and 32 on independent private property.

Fifty-five investigations were finalised. Investigations with breaches related to operating without a plan (17); boundary incursions (two); streamside reserves (two); natural and cultural values (one); FPP prescriptions and the *Forest Practices Code* (13); and apparent breach but insufficient evidence or out of time to proceed with legal action (three). In the remaining 17 investigations, no breaches of the Act or the *Forest Practices Code* were found to have occurred. Outcomes of finalised investigations are detailed in Table 1.9.1.

Table 1.9.1 Outcomes of completed investigations

Outcome	2012–13		2013–14*	
No breach	10	12%	17	19%
Minor breach, no serious environmental harm	7	8%	18	20%
Notice issued to require corrective action or formal warning given	10	12%	12	14%
Penalty imposed	5	6%	5	5%
Matters resolved by the courts	1	1%	0	0%
Apparent breach but insufficient evidence or out of time to proceed with legal action	3	3%	3	3%
Total completed investigations	36	42%	55	61%
Investigations in progress	50	58%	34	39%
Total investigations (completed and in progress)	86		89	

^{*}includes matters carried over from previous years

1.9.2 Notices and prosecutions

The forest practices system is designed to achieve high environmental standards, with an emphasis on planning, training and education. Where issues arise, the FPA prefers that they are dealt with through early detection and corrective action. Corrective action may involve remedial action, as well as reviewing and improving systems to ensure that similar issues do not arise in the future.

Education is considered critical in ensuring that individuals, companies and agencies understand their responsibilities under the Forest Practices Act, and have the capacity to meet their duty of care obligations. Consequently, where issues arise through a lack of knowledge, the FPA prefers to address the issue by educating the responsible person to prevent similar issues arising in the future.

Where issues arise that generally reflect inadequate systems or insufficient care, or in cases of repeat offences, penalties are appropriate to reinforce the due diligence that all parties must apply when undertaking activities identified under the Forest Practices Act.

Legal enforcement may be undertaken in several ways:

- FPOs may give verbal or written notification (under s. 41(1)) in order to request the responsible person to comply with the Forest Practices Act or an FPP. Where this notice is not complied with, an FPO may issue a second notice in writing (under s. 41(2)) to direct the person to cease operations and carry out any work required to ameliorate any damage incurred as a result of the breach. Failure to comply with a s. 41(2) notice is a breach under the Forest Practices Act and can lead to prosecution.
- The FPA may prosecute (lay a complaint) for failure to have operations covered by an FPP (s. 17), for failing to comply with an FPP (s. 21) or for failing to lodge a certificate of compliance (s. 25A).
- The FPA may impose fines as an alternative to prosecution (s. 47B).

Table 1.9.2 Legal enforcement 2009–10 to 2013–14

	2009–10	2010–11	2011–12	2012–13	2013–14
Formal notices issued by FPOs*	21	15	8	9	5
Fines imposed	9	9	7	5	7
Complaints laid	2	2	2	1	0

^{*} Refers to written notices and does not include verbal notices or directions given by a FPO under s. 41 of the Forest Practices Act. The figures reported do not include notices issued with respect to overdue certificates of compliance.

The FPA imposed seven fines under s. 47B of the Forest Practices Act in 2013–14 which totalled \$13 000, as follows:

 Contractors A Smith and R Smith paid a fine of \$3000 each for harvesting timber on vulnerable land, specifically within a class 2 streamside reserve, threatened native vegetation and high erodibility soils, without an FPP. Harvesting also occurred on an adjoining property without the consent of the landowners and on vulnerable land, class 2 streamside reserve and without an FPP.

- Landowner R Lowe paid a fine of \$1000 for causing the harvesting of timber, including on vulnerable land without an FPP.
- Landowner G Downham paid a fine of \$3000 for harvesting timber without the
 consent of the landowners and without an FPP. The harvesting occurred on
 vulnerable land, specifically threatened native vegetation and within a class 4
 streamside reserve.
- Landowner D Arthur paid a fine of \$1500 for failure to comply with the provisions of the FPP, with respect to native forest reforestation prescriptions. In the 2012–13
 FPA annual report this matter was listed under matters referred to prosecution. The FPA discontinued the prosecution following payment of the fine.
- Landowner D Knox paid a fine of \$1000 for causing the harvesting of timber, including on vulnerable land without an FPP.
- Forestry Tasmania paid a fine of \$500 for causing the harvesting of timber contrary to an FPP.

In addition to fines, the FPA took action to require minor rehabilitation measures in the following cases:

- A landowner on King Island was required to provide an offset following the clearing of threatened native blue gum forest (*Eucalyptus globulus*).
- A landowner on King Island was required to complete 400 metres of fencing to exclude stock from an area cleared contrary to an FPP and allow the site to regenerate.
- A contractor was required to carry out restoration work on a forest practices plan at Parkham to restore grips on snig tracks, pull logging slash away from a boundary and restore a log landing.

One prosecution is still in progress:

 A complaint was laid against a landowner/logging contractor for causing forest practices contrary to the FPP, with respect to felling prescriptions. This complaint, laid in 2012–13, remains before the court.

1.10 Self-regulation

The Tasmanian forest practices system is based on a co-regulatory approach, involving self-regulation by the industry with independent monitoring and enforcement carried out by the FPA. The objectives of the forest practices system are outlined in Schedule 7 of the Forest Practices Act (listed in the section on the forest practices system at the beginning of this report). Self-regulation is implemented through the following processes within the forest practices system:

- Preparation of FPPs: Section 18 of the Forest Practices Act provides that any person may prepare an FPP. The larger companies and Forestry Tasmania generally employ staff to meet their own requirements for the preparation of plans. Consultants generally service smaller companies and private landowners.
- Certification of FPPs: FPPs are certified by accredited FPOs who hold delegated
 powers from the FPA. These FPOs are appointed by the FPA from suitably qualified
 staff employed by forestry consultants, forest companies, Forestry Tasmania and
 Private Forests Tasmania. Certification of FPPs is the process whereby an FPO must
 check that the FPP has been prepared in accordance with the requirements of the
 Forest Practices Code and all administrative instructions issued by the FPA.
- Monitoring and inspection of forest practices: Forest practices are supervised by
 FPOs and other staff employed by the forest industry. FPOs have the power to issue
 notices under s. 41 of the Forest Practices Act in order to ensure that operations
 comply with the Act or with the conditions of a certified FPP.
- Internal environmental audit: Some of the major companies and Forestry Tasmania have formal environmental audit systems, such as ISO 14001.
- Reporting on compliance under s. 25A of the Forest Practices Act: Compliance
 reports must be lodged with the FPA within 30 days of the completion of discrete
 operational phases detailed within an FPP. Such reports must be completed by an
 FPO.

The FPA reports that, in accordance with s. 4E(1)(a) of the Forest Practices Act, a high level of self-regulation has been achieved on public and private land that is subject to operations undertaken by forestry companies. Overall, a lower standard has been achieved by the smaller, independent operators.

2 Research and Advisory Program report

2.1 Biodiversity Program

2.1.1 Advice

Table 2.1.1 Biodiversity Program notifications in 2013–14

	PTPZL	Private forest	Total
Office assessment and advice provided (approx.)	95 (63)	61 (13)	156 (76)
Field assessment and advice provided (approx.)	19 (23)	10 (14)	29 (37)
Total notifications	114 (86)	71 (27)	185 (113)

This data is derived from the notification system database. The figures in brackets are the number of notifications responded to in 2012–13.

The Biodiversity Program staff responded to approximately 185 requests for advice on biodiversity issues from FPOs and other forest planners as part of the FPP development process between 1 July 2013 and 30 June 2014. Of these, 114 were on PTPZL, with the remainder a mix of private operations (Table 2.1.1). The data in the notification database indicate that field assessments were undertaken for about 16 per cent of notifications. However, this is an underestimate because some involved multiple visits and in some cases the pre-plan visits were not recorded.

The number of notifications in 2013–14 increased by 63.5 per cent from 2012–13 (when 113 were received) and reflected the increase in certified FPPs. The trend towards an increasing number of notifications and FPP certifications is a change from recent years.

A number of the requests for advice were complex, particularly for conversion operations on private land and those involving threatened fauna species where the changes to the management approach agreed with DPIPWE is difficult to implement in some areas (e.g. swift parrot, masked owl, grey goshawk and wedge-tailed eagle). Before advice could be provided, many notifications, particularly on PTPZL, required extensive consultation with DPIPWE specialists and multiple site visits by Biodiversity Program staff. Time has been spent ensuring that actions delivered through Forestry Tasmania's (FT) internal management systems were consistent with those delivered through FPA planning tools.

Advice on implementation of the swift parrot management recommendations on public land in the south of the state took up a considerable amount of staff time. In the north of the state a number of field visits were needed to evaluate habitat and interpretation of

recommendations for the masked owl and grey goshawk on private and public land. In particular the masked owl recommendations required detailed evaluations on private property. On-ground assessment has in most cases resulted in satisfactory outcomes. Several field visits have also involved working with individual planners to clarify the recommended actions for the Tasmanian devil, particularly in plantation areas.

Biodiversity Program staff also provided advice and specialist input to FPA compliance investigations, predominantly in relation to threatened species or threatened vegetation communities. This included reviewing file notes, conducting field surveys, contributing to the collection of evidence and appearing as expert witnesses in court.

A significant amount of time was also spent throughout the year responding to requests for advice on a number of biodiversity-related issues from planners, other agencies, consultants, students and members of the general public (see also Section 2.3.2).

2.1.2 Planning tools and guideline development

The development and maintenance of biodiversity-related planning tools continued to be a priority in 2013–14 to meet the recommendations of the 2009 <u>Biodiversity Review</u>. All planning tools and technical notes and guidelines available for use by FPOs are delivered through the <u>FPA services</u> section on the FPA's website. Planning tool development and maintenance activities in 2013–14 included:

- Threatened Fauna Adviser (ThFA): This is a decision-support tool intended for use by those conducting biodiversity evaluations as part of the development of FPPs for activities covered by the Tasmanian forest practices system. The ThFA is used in accordance with the Agreed procedures for the management of threatened species between DPIPWE and FPA. This planning tool was endorsed by the Board of the FPA and the Secretary of DPIPWE in March 2014 and uploaded on the FPA's website after taking into account advice from the Forest Practices Advisory Council (FPAC) and Threatened Species Scientific Advisory Committee (TSSAC). Considerable staff time was spent on issues relating to the functioning of the tool, clarification of the management recommendations once it was released and development of a user manual.
- <u>Biodiversity Values Database</u>: Species range boundaries and habitat descriptions continued to be updated in 2013–14 as new information became available from research projects (see Section 2.1.4). A live link to the DPIPWE-endorsed range boundaries and habitat descriptions was created to enable FT and other external parties to access them for their own internal planning systems and tools. Minor adjustments were made to the reporting function following feedback from planners, including a habitat description summary table.
- Threatened Flora Adviser: Work started on the development of this new decision-support tool in 2013–14. Approximately 500 vascular flora species are listed on the Tasmanian Threatened Species Protection Act 1995. Species are listed as rare, vulnerable or endangered depending on a number of factors such as population numbers, extent of distribution across Tasmania and risk of extinction. Under section D3.3 of the Forest Practices Code, threatened species must be taken into account within areas covered by the Tasmanian forest practices system. Conservation management of threatened flora species is currently achieved on a case-by-case basis and relies heavily on expert opinion from FPA ecologists, often in

consultation with species specialists (e.g. DPIPWE, University of Tasmania, consultants). Similar to the ThFA, the first step in the development of the Threatened Flora Adviser will involve an extensive review of existing knowledge. The planning tool will be web-based and designed to deliver information and consistent advice to forest planners, to streamline planning and management of threatened flora species. It will target areas and/or species of high priority for conservation management.

- <u>Biodiversity evaluation sheets</u>: These sheets, used by planners as part of the
 development of FPPs, were revised in 2013–14 to ensure that they were consistent
 with new and revised planning tools. They are designed to help assess the risk of a
 forest practice to a particular biodiversity value and the development of appropriate
 management prescriptions.
- Biodiversity technical notes and planning guidelines (see Appendix 1): Many of the management recommendations delivered through the ThFA refer the planner to technical notes for further guidance or information. Time was spent on development of the following technical notes and making them available to planners in 2013–14:
 - the use of the potential eagle nesting habitat model was developed, endorsed by the board and is now available via the FPA's website
 - identifying Tasmanian devil and spotted-tailed quoll habitat was endorsed by the board and is now available via the FPA's website
 - clarifying the management approach for wedge-tailed eagle nests was reviewed and submitted to the board for endorsement
 - o identifying habitat for the swift parrot and giant freshwater crayfish were finalised and submitted to the board for endorsement
 - the design of fauna-friendly culvert crossings was developed and submitted to the board for endorsement.

2.1.3 Policy, reviews and input to strategic planning

The Biodiversity Program was involved in the following strategic planning and review activities in 2013–14:

- Landscape-scale planning: FPA staff commenced work with staff from the Sustainability Section of FT and FT district staff to develop internal planning and reporting tools to facilitate the implementation of the <u>Biodiversity landscape</u> <u>planning quideline</u> on PTPZL.
- Review of the <u>Agreed procedures</u>: An evaluation of the implementation of the procedures agreed between the Board of the FPA and the Secretary of DPIPWE for the management of threatened species under the forest practices system (Section D3.3 of the *Forest Practices Code*) found that the procedures were complied with and were effective in 2013–14. (See Appendix 5.)
- Input into threatened species recovery planning/vegetation planning:
 - staff attended a recovery plan meeting for the Tasmanian devil and also attended a discussion group considering the re-establishment of the Tasmanian wedge-tailed eagle recovery project
 - membership of the scientific reference group for TASVEG and the Property Assessment Group (DPIPWE).

- Monitoring changes in Tasmania's permanent native forest estate (see also Section 1.8): Biodiversity Program staff monitored and reported (quarterly) on the changes to the forest estate in 2013–14.
- Input to development of high conservation value areas on PTPZL and FSC certification.

2.1.4 Research and effectiveness monitoring

The overall aim of the research and effectiveness monitoring program is to gather information that can be used in the development of management approaches and to evaluate the effectiveness of the biodiversity provisions of the *Forest Practices Code*. The Biodiversity Program's staff contributed to 12 research and effectiveness monitoring projects in 2013–14 (Table 2.1.2). These research projects were funded from a variety of external funding sources and involved collaboration with external researchers, students and institutions. The Research Biologist coordinated the FPA's research and monitoring activities.

The priorities for effectiveness monitoring identified in the 2012 review were used to determine which projects to focus on in 2013–14. These included projects on the effectiveness of threatened fauna recommended actions and the hollow provisions of the *Forest Practices Code*. The main findings from the effectiveness monitoring projects in 2013–14 are provided in the *Monitoring the effectiveness of the biodiversity provisions of the Tasmanian* Forest Practices Code report on the FPA's website. The findings, in general, appear to support the multiple-spatial-scale approach to the management of biodiversity values in the production forest landscape.

A presentation on the research work undertaken by the program was given at UTas by the Research Biologist. The Biodiversity Program Manager and Research Biologist continued to provide supervisory support to a number of higher degree students undertaking projects that contributed to FPA priority research areas, including Lisa Cawthen (bats and remnants, PhD), Shannon Troy (spotted-tailed quolls and forestry, PhD), and Tierney O'Sullivan (eagle breeding behaviour, Honours). The FPA raptor specialist also contributed a significant amount of time on Tierney O'Sullivan's Honours project, selecting 14 nest sites across the state, supervising construction of hides and providing input on animal ethics issues. Lisa Cawthen and Shannon Troy were successful in completing their CRC-for-Forestry-supported PhDs in 2013–14. Lisa Cawthen is producing a CRC-for-Forestry-funded booklet to help in the identification and monitoring of Tasmania's bats and their habitat. The results from Shannon's thesis have increased our understanding of the ecology of the spotted-tailed quoll and have been used in the revision of the range map, habitat description and management recommendations for this species.

FPA also hosted two overseas forestry students in 2013–14, Nora Ohlsen (University of Copenhagen) and Anthony Rispal (AgroParisTech). Nora and Anthony contributed to a range of FPA research and monitoring projects. A number of enquiries were received from potential new students interested in FPA-supported projects advertised through UTas.

Other activities in the research and monitoring area included obtaining and renewing data licence permits, renewing scientific collection permits and animal ethics applications, and

contributing to the Warra Terrestrial Ecosystem Research Network meeting. The Research Biologist is also convening, in collaboration with other researchers across agencies, an evening symposium event (to be held quarterly) to discuss matters relating to landscapescale management of biodiversity (e.g. research projects, planning tools and data innovations).

The FPA's Biodiversity Program produced a number of publications and presentations in 2013–14. These comprised four journal articles, 12 consultancy reports and presentations at two conferences. Three higher degree theses were also completed by FPA-supported students in 2013–14. The outcomes of research projects were communicated through *Forest Practices News* articles, presentations and field days (see Section 2.3.2).



The Biodiversity Program's research included ongoing monitoring to investigate how effective the current management actions are in protecting wedge-tailed eagle nest sites in production forests and also research by an international student on the behaviour of breeding eagles. (Photograph by Katrina Young and entered into the Forest Practices Photographic Competition 2014)

Table 2.1.2 Biodiversity research projects that were ongoing in 2013–14 reporting period, with summary of activities undertaken during this period (further information is provided in the Monitoring the effectiveness of the biodiversity provisions of the Tasmanian Forest Practices Code report on the FPA website)

Project title	Activities during 2013–14
How effective are current management actions in protecting wedge-tailed eagle nest sites in production forests?	Aerial surveys for 2013–14 were completed. The results were used in the Honours project carried out by Tierney O'Sullivan.
Testing the accuracy of the Mature Habitat Availability Map for predicting hollow availability in wet forest	Further surveys were undertaken across the state to test the accuracy of the Mature Habitat Availability Map. Scientific papers are being drafted on the testing of the map and outlining the proposed approach for managing mature habitat using the map.
Use by pygmy possums of nest boxes in wildlife habitat clumps	Nest boxes for pygmy possums were established in 2009 within wildlife habitat clumps in eastern Tasmania. Occupancy of these nest boxes have been monitored at regular intervals. A pilot radio-tracking study to investigate the use of partially logged areas, including wildlife habitat clumps, by pygmy possums that occupied the nest boxes was initiated in 2013–14. The volunteer overseas student, Nora Ohlsen, assisted with this work. However, low capture rates and poor transmitter attachment rates meant that insufficient data were collected to answer the main questions. Despite this, information was obtained on the relationship between nest box use and habitat attributes in the surrounding area.
How effective is the keeled snail management plan?	This study looked at the effectiveness of the keeled snail management plan. Thirty-one sites surveyed in 1992 were re-surveyed in 2013–14 for keeled snails in the Togari forest block. Kevin Bonham was contracted to undertake the surveys with FPA staff and volunteers. The results of the two surveys were compared to assess whether the habitat retained as part of the management plan had been effective in maintaining populations of this threatened species throughout the forest block.
Survival of trees in wildlife habitat clumps	This long-term study is monitoring the survival of trees retained in wildlife habitat clumps in partially harvested forests in Tasmania. A third round of surveys was undertaken in 2014. The results of this study will be written up in the next financial year.
Distribution, reservation and conservation status of fairy lanterns (<i>Thismia rodwayi</i>)	This study was written up in 2013–14 and published. The results will be used in the development of management recommendations to be delivered through the Threatened Flora Adviser.
Recovery of threatened flora communities in partially harvested areas	Work was undertaken on selecting sites and establishing the methods for this project in 2013–14.

STUDENT PROJECTS SUPPORTED BY FPA

These projects contribute to the work of the FPA and are co-supervised by the FPA Biodiversity Program Manager or Research Biologist through their honorary positions with the University of Tasmania. Some have also received support from the FPA raptor specialist.

Contribution of forest remnants to the persistence of insectivorous bats in the landscape: local and landscape factors that affect their use	Lisa Cawthen was successful in completing her PhD. Papers are currently being written up for publication and Lisa is completing a Tasmanian bat booklet using the results from her work.
Swift parrot ecology	Dejan Stojanovic has been studying the ecology of swift parrots, and has been testing the FPA Mature Habitat Availability Map. This project is an FPA-supported Australian research Council funded project. While not formally supervised by FPA staff, the FPA Research Biologist provided assistance with study design and site selection, and is a co-author on the paper published in 2014.
Platypus health in catchments in northwest Tasmania	This PhD project by James MacGregor is being conducted through Murdoch University and is co-supervised by the FPA Biodiversity Program Manager. One of the project aims is to look at the relationship between land-use practices (including forest practices) and platypus health indicators. The information gathered in this project will be of use in catchment management and monitoring decisions. James is in the final stages of writing up.
Behaviour of breeding eagles	Tierney O'Sullivan received a Fullbright scholarship to come from the USA to Tasmania to study wedge-tailed eagle behaviour. The FPA Research Biologist and raptor specialist contributed to the design of this project and provided supervisory support and technical assistance. In this study Tierney also used the FPA aerial survey data to examine whether nest success or the timing of the breeding season was related to the road network density, prey availability or weather. Her work has improved our understanding of factors that influence nest success and the onset of the breeding season.
Landscape ecology of the spotted-tailed quoll	Shannon Troy submitted her PhD study examining the habitat preferences and den requirements of female spotted-tailed quolls. Shannon's results have contributed to the revision of the Biodiversity Values Database and the Threatened Fauna Adviser.

2.1.5 Consultancies

Biodiversity Program staff contributed to a number of consultancies in 2013–14. The income from these consultancies has contributed to the maintenance of specialist staff within the FPA who are available to provide advice and support for FPOs. The consultancies were:

- review of the Papua New Guinea (PNG) Logging Code of Practice: This major consultancy continued in 2013–14 and involved the Biodiversity Program Manager as part of a team within FPA. The Biodiversity Program Manager undertook three field missions to PNG in 2013–14, completed two reports, prepared training material and coordinated the delivery of the first 'Train the Trainer' course for 52 foresters by the project team and PNG scientists from 12 to 17 May 2014.
- review of the proposed approach for the New South Wales Threatened Species
 Licence as part of the coastal Integrated Forestry Operations Approvals (IFOAs): The
 NSW project team approached the Research and Advisory Section of FPA for
 independent comment and advice on the draft Threatened Species Licence
 conditions.
- provision of advice on various biodiversity issues to the Environment and Heritage Branch of the Department of State Growth (DSG)
- seven eagle nest surveys and training in survey techniques were conducted for a range of organisations (e.g. Mancala Mining, Southern Water)
- threatened fauna habitat surveys (central north burrowing crayfish) were conducted for the DSG's Transport, Infrastructure and Services Division
- production of a planning tool for the DSG's Transport, Infrastructure Services
 Division, to help it manage threatened species of burrowing crayfish when
 constructing and maintaining roads.

2.2 Earth Sciences and Cultural Heritage Program

2.2.1 Advice

Table 2.2.1 Notifications received for public and private forest, 2013–14

	PTPZL	Private forest	Total
Cultural heritage, office assessment	17	28	45
Cultural heritage, field assessment	1	2	3
Earth sciences, office assessment	68 (61)	57 (58)	125 (119)
Earth sciences, field assessment	11 (15)	11 (14)	22 (29)
Total notifications	97	98	195

Figures in brackets are the number of notifications responded to in 2012–13 (earth sciences only); significant enquiries are included in the notification total.

The number of earth sciences notifications is similar to those received last year, but about half the number four years ago, largely due to fewer forestry operations. In addition to notification responses, three field investigations of soil and water issues were made in conjunction with FPA compliance officers. About 15 per cent of earth sciences notifications require field checks, compared to about 30 per cent four years ago. This is attributed to fewer complex issues being encountered by FPOs in the field, as well as to improved advice delivery (e.g. more use of technical notes).

Eleven new historic sites were found by FPOs throughout the year. Such sites are recorded on the FPA's database and also on Conserve, a database curated by FT and accessible to all FPOs. Management of historic sites generally follows prescriptions in the FPA's *Resource guide for managing cultural heritage in wood production forests*.

Three new Aboriginal cultural heritage sites were found by foresters during the year. Such finds are reported to Aboriginal Heritage Tasmania and also recorded on internal databases.

2.2.2 Planning tools and guideline development

The Earth Sciences and Cultural Heritage Program is working to develop more planning tools and technical guidelines so that FPOs are better equipped to resolve coupe management issues without reference to the earth sciences and cultural heritage specialist. During the year new guidelines were developed governing forest operations around sinkholes and these

were discussed and trialled with industry. After modifications had been incorporated, the guidelines were approved by the board and published on the FPA website.

Two other initiatives began during the year: (1) a draft new notification form, to simplify the notification process for FPOs, and (2) revision of the Aboriginal heritage sections of the *Resource guide for managing cultural heritage in wood production forests*, in conjunction with Aboriginal Heritage Tasmania and stakeholders, in order to clarify the responsibilities of FPOs and appropriate land management when encountering Aboriginal heritage on coupes.

2.2.3 Research and monitoring

A project with University of Queensland researchers and staff previously employed by Gunns (previously outlined in the FPA's 2012–2013 annual report) is investigating the origin of the grasslands, sedgelands and woodlands on Surrey Hills in north-western Tasmania. Pollen analysis and radiocarbon dates obtained indicate that the unusual pattern of open woodlands and grassland surrounded by rainforest and wet eucalypt forest has been induced by periodic fires extending back at least 10 000 years and possibly to the end of the Last Glacial period about 13 500 years ago. As the 'natural' vegetation of the area is rainforest, it is likely that the vegetation pattern is a result of human-lit fires, although direct evidence for human intervention is lacking. Regardless of the origin of the grasslands and open woodlands, present-day land managers must decide whether the ancient vegetation pattern can and should be preserved by strategic burning, or whether the land should be allowed to revert to rainforest.

With Norske Skog staff, investigations are continuing on the possible effects of plantation harvest on sensitive geomorphological features (sinkholes and caves) in the Florentine Valley. Some sinkhole deepening has been detected in both harvested and unharvested plantations. Although the largest effect (>1 m) was noted in a sinkhole in the harvested area, further surveys are needed before any conclusions can be drawn. During the year, sinkholes in both harvested and unharvested areas of a pine plantation at Railton have developed further and it is estimated that more than 4000 tonnes of soil and sediment 'disappeared' into subsurface conduits (see *Forest Practices News*, May 2013 for an initial report), demonstrating how unpredictable karst processes can be, and the risks to both the soil resource and safety of workers in karst terrain.

2.2.4 Consultancies

Three consultancy projects were undertaken during 2013–2014:

1. Two visits were made to PNG as part of an FPA team implementing an Australian-government-funded project to develop an improved PNG Logging Code of Practice. The soil and water provisions of the PNG Logging Code of Practice and the PNG planning manual (Planning, monitoring and control procedures) were revised and a week-long training course on implementing the new code was run in Lae, PNG in May 2014. In addition, a field reconnaissance was made for an additional industry-initiated course to be run in New Britain at some future date.

- 2. A soil survey was conducted of farms in the Kindred-North Motton area of Tasmania and a report on irrigation suitability was written for Tas Irrigation in connection with the proposed extension of irrigation infrastructure in this area.
- 3. A soil survey of the Perth–Breadalbane road corridor was undertaken and a report written for DSG, in connection with proposed road widening.



Sinkholes in a plantation at Railton continue to expand. The sinkhole shown is at least 5 m deep. The pines were planted on alluvium (floodplain deposits) overlying limestone. Water table changes have probably caused subsurface erosion by unmapped streams flowing in limestone caves. The roofs of cavities produced by this erosion have then collapsed. The reasons why the sinkholes developed so rapidly, and the reasons for the likely water table changes, are unknown: the effect may be natural or related to land use upstream in the catchment.

2.3 Training and education

2.3.1 Forest Practices News

One edition of *Forest Practices News* was published by the FPA in 2013–14, which can be found on the <u>FPA's website</u>. The newsletter provides a channel for communicating new ideas and developments among those interested in the management of Tasmania's forests. Emphasis is placed on practical and applied information, particularly on articles supplied by practising FPOs. FPA specialists contributed numerous articles to *Forest Practices News*. The Publications Officer and the Earth Sciences and Cultural Heritage Manager edit the newsletter.

2.3.2 Forest practices system training

FPA staff also ran or contributed to the following educational events, courses and symposia:

Biodiversity Program

Biodiversity Program staff communicated the work of the FPA at a number of different events in 2013–14 and ran training courses for FPOs and others involved in the implementation of the biodiversity provisions of the *Forest Practices Code*. The 2013–14 training and communication events included:

- Tasmanian devil, quoll and goshawk field days in August 2013: Field days were run in the north-west, north-east and south-east. These training events were designed for forest practitioners, in particular FPOs and others involved in the preparation of FPPs, who needed to identify goshawk nests and devil and quoll habitat (including dens and nesting areas). There was a particular focus on identifying denning and nesting areas, and survey methods to identify the occurrence of these cryptic animals. Fifty-seven participants attended (33 private and 24 public) in total
- field day with Norske Skog on the devil and quoll management prescriptions in a plantation context in southern Tasmania
- presentation at DPIPWE (all of agency and Policy and Conservation Assessment Branch) on management of biodiversity values through the forest practices system
- FPO briefings (2) on the revised Threatened Fauna Adviser and other changes to planning tools.

General

FPA staff members were also involved in writing articles for other publications such as the Ecological Society of Australia newsletter.

2.3.3 Forest Practices Officer training

FPOs act as authorised officers of the FPA in the execution of the Forest Practices Act and the Forest Practices Regulations 2007. An important function of the FPA is to train prospective FPOs to ensure that they have the required skills and knowledge to carry out their role.

FPOs must successfully complete the FPO training course run by the FPA. The most recent course was run for 16 participants throughout 2012 and 2013. This course was the second to be run under the structure of a nationally accredited course – 69812 Course in Forest Practices (Forest Practice Officer). However, there were some changes to the way the course was delivered compared to the first time. The FPA is not a registered training organisation (RTO) and so needs to run the course under the auspices of an RTO. This arrangement is expensive and the FPA took the decision not to enter into an auspicing arrangement in order to keep the costs of the course down. The FPA also decided not to renew the accreditation of the course when this ran out in October 2013 as the increased fees for doing this were considered excessive. Consequently, the course was more affordable but was not nationally accredited.

The FPA is committed to maintaining the standards of the course. The Training Coordinator has almost completed a Certificate IV in Training and Assessment in order to achieve this.

The next FPO training course will start in the first half of 2015.



The FPA's Earth Sciences and Cultural Heritage Manager (right) explaining the management of class 4 streams to trainees on the FPO training course.

3 Administration of forest practices

3.1 The Board of the Forest Practices Authority

The FPA has the statutory responsibility for advancing the state's forest practices system and fostering a cooperative approach in developing policy and management in forest practices matters. The forest practices system is based upon a co-regulatory approach involving a balance between self-management by industry and independent monitoring by the FPA. The Board of the FPA provides independent advice and statutory reports to the Minister for Resources.

The statutory functions of the Board of the FPA as laid down in s. 4C of the Forest Practices Act are to:

- advise the Minister on forest practices policy in respect of both Crown land and private land
- regularly advise and inform the Minister on its work and activities under the Forest Practices Act
- advise the Minister on the operation and review of the Forest Practices Act
- issue and maintain the Forest Practices Code
- oversee standards for FPPs
- oversee the administration of PTRs by Private Forests Tasmania
- monitor and report to the Minister on harvesting, the clearing of trees and reafforestation activity in relation to the maintenance of a permanent forest estate
- implement the state's Permanent Native Forest Estate Policy
- oversee the training of FPOs
- make a recommendation on the appointment of the Chief Forest Practices Officer and to appoint FPOs
- perform such other functions as are imposed on it by or under this or any other Act
- perform any prescribed functions.

3.1.1 The directors of the Board of the Forest Practices Authority

The directors of the board in 2013–14 were as follows:

- Independent Chair, with expertise in public administration, environmental or natural resource management and governance: Gordon Duff (appointed 1 July 2009)
- a person with applied knowledge and expertise in environmental or natural resource management: John Whittington (appointed 1 February 2010)
- a person with applied knowledge and expertise in sustainable forest management on private land: Ian Whyte (appointed 1 July 2009)
- a person with applied knowledge and expertise in sustainable forest management on public land: Steve Luttrell (appointed 1 July 2009)

- a person with applied knowledge and expertise in community liaison and local government, from an area in which forestry is a major land use: Meredith Roodenrys (appointed 1 July 2005)
- a person with independent expertise in biological science/nature conservation: currently this position is vacant
- the Chief Forest Practices Officer: Graham Wilkinson (appointed as a director 1 July 2005).

3.1.2 Qualifications, other relevant positions held and declaration of interest by directors

Professor Gordon Duff: BSc (Hons), PhD, Fellow of the Australian Institute of Company Directors (FAICD)

- Chief Executive Officer, CRC for Forestry Ltd
- Chairman, Forest Education Foundation

John Whittington: BSc (Hons), PhD

Deputy Secretary (Resources and Information), Department of Primary Industries,
 Parks, Water and Environment (DPIPWE)

Ian Whyte: BSc (Hons) (Botany)(Syd), BSc (For) (ANU), Fellow of the Australian Institute of Company Directors (FAICD), Member – Institute of Foresters of Australia

Steve Luttrell: BSc (For)

• Workskills board member (employment services provider)

Meredith Roodenrys: AM, M Ed M, Dip Phys Ed, Dip LG Admin, JP

Graham Wilkinson

• Chief Forest Practices Officer (see Section 3.3)

3.1.3 Remuneration

Total remuneration paid to non-executive directors of the FPA falls within the following bands:

\$20 000 to \$29 999 (3) and \$30 000 to \$39 999 (1). John Whittington is employed by the Tasmanian Government under the Senior Executive Service (SES) and he receives no further remuneration as a member of the board of the FPA.

The Chief Forest Practices Officer is appointed within the Senior Executive Service at remuneration level SES2.

3.1.4 Activities of the Board of the Forest Practices Authority

The board had 10 meetings during the year. Major items of business that were dealt with by the board during the year included:

- reviewing and making determinations with respect to investigations into alleged breaches of the Forest Practices Act
- approving an action plan for work health and safety procedures
- dealing with the transfer of FPPs for the Receivers and Managers of Gunns Group of Companies to the new forest management entity
- overseeing the annual monitoring and assessment program
- approving the revised Threatened Fauna Adviser and other planning tools
- appointing FPOs and making determinations with respect to performance standards
- decisions with respect to applications for the granting and revocation of private timber reserves
- assessing the Van Diemen's Land Company proposal for clearing large tracts of vegetation for dairy farming in north-west Tasmania
- approving and releasing a 'Guiding policy for the operation of the Forest Practices Code'
- approval of revised *Agreed procedures* with DPIPWE for the management of threatened species under the forest practices system
- providing advice to government and to the Minister on the continued operation of the FPA in the context of the role of forestry institutions in the current and future operating environments.

The board has three standing committees as follows:

- Audit Committee this committee assists the board in fulfilling its responsibilities in relation to proper financial, compliance and performance management of the FPA. It comprises Ian Whyte (Chair), Gordon Duff and Meredith Roodenrys.
- Work Health and Safety (WHS) Committee this committee assists the board in fulfilling its responsibilities in relation to work health and safety management within the FPA. It comprises Steve Luttrell and Meredith Roodenrys.
- Investigations Committee this committee reviews a sample of investigations conducted by the FPA into alleged breaches to ensure that the required standards of rigour, fairness and consistency are maintained. The committee comprises Steve Luttrell and Meredith Roodenrys.

In 2014 all directors received training in ethics, integrity and conflict of interest.



The Board of the Forest Practices Authority, from left: Graham Wilkinson, Steve Luttrell, Meredith Roodenrys, Gordon Duff, Ian Whyte. Not present: John Whittington.

Table 3.1.1 Attendance of directors of the FPA at meetings and committees

Director	Board meetings attended (10 meetings held in 2013–14)	Other meetings attended/services rendered
Gordon Duff (Chair)	8	Meetings of the Forest Practices Advisory Council Audit Committee
John Whittington	9	
Ian Whyte	10	Audit Committee
Steve Luttrell	10	Investigations Committee WHS Committee
Meredith Roodenrys	9	Investigations Committee Audit Committee WHS Committee
Graham Wilkinson	10	Day-to-day administration of the forest practices system (see Section 3.3 below)

3.2 Forest Practices Advisory Council

The functions of the Forest Practices Advisory Council (FPAC) are to advise the Board of the FPA on reviews of the Forest Practices Act and the *Forest Practices Code*, financial matters including self-funding, and the effectiveness of forest practices administration, operations and research.

Members of FPAC in 2013-14 were:

- a person with knowledge or expertise in sustainable forest management (Chair): Jamie Bayly-Stark (retired October 2013); vacant from October 2013
- a person with knowledge of the state's resource management and planning system in relation to municipal areas in which forestry is a major land use, nominated by the Local Government Association of Tasmania: Alan Garcia
- a person with expertise in, and operational experience of, forest harvesting or forest contracting: vacant since March 2011
- a person with knowledge of the state's resource management and planning system, nominated by the Secretary of the responsible department in relation to the *Environmental Management and Pollution Control Act 1994*: Alex Schaap
- a person with knowledge of administration and legislation in relation to private forests, nominated by Private Forests Tasmania: Tom Fisk
- a person with knowledge of administration and legislation in relation to multiple use forests, nominated by the Forestry corporation: John Hickey
- a person with expertise in, and experience of, forest issues in relation to harvesting and processing, jointly nominated by the Forest Industries Association of Tasmania and the Tasmanian Country Sawmillers Federation: Terry Edwards
- a person with expertise in, and experience of, forest issues in relation to forest conservation: vacant since June 2013
- a person with expertise in, and experience of, tree growing on private land, jointly nominated by the Tasmanian Farmers and Graziers Association and the Forest Industries Association of Tasmania: Brett Hooper.

The CFPO attends all FPAC meetings and executive support is provided by the FPA. Three meetings were held during the year. The chair of the board, or a board delegate, attends meetings by invitation. The major issues addressed by FPAC during the year included:

- impact of new forestry legislation on the forest practices system
- streamside reserves within plantations being converted to agricultural land
- relationship between FT's Coupe-Context Planning System and various sections of the Forest Practices Code
- forest certification
- review of the following FPA documents:
 - o 'Guiding policy for the operation of the Forest Practices Code'
 - o Threatened Fauna Adviser planning tool
 - o draft sinkhole guidelines

 fauna technical notes (wedge-tailed eagle habitat map, devil/quoll habitat identification, swift parrot habitat identification, FT's Coupe-Context Planning System).

3.3 Chief Forest Practices Officer

The Chief Forest Practices Officer (CFPO) is responsible for overseeing the day-to-day administration of the forest practices system and is appointed under s. 4J of the Forest Practices Act as a person who must have:

- extensive expertise in forestry
- extensive experience in forest operations
- · knowledge of the sustainable management of forests
- management skills.

Graham Wilkinson has been the CFPO since March 1996.

Qualifications, other relevant positions held and declaration of interest:

- Bachelor of Science (Forestry) 1st Class Honours (Australian National University 1976)
- Master of Science (University of Tasmania 1996)
- Australian Institute of Company Directors Diploma (2000)
- Registered Professional Forester (General Practicing Forester, with recognised skills in forest policy and regulation) (RPF[™] 025, 2004)
- Accredited Environmental Lead Auditor (RABQSA 2007)
- Fellow of the Institute of Foresters of Australia (2007)
- National Chair, Registered Professional Foresters Scheme
- Member, Accreditation Review Board of the Joint Accreditation System of Australia and New Zealand (JAS-ANZ) for the Australian Forestry Standard
- Member, Tasmanian RFA Implementation Group
- Member, Tasmanian Vegetation Management and Policy Advisory Group
- Member, Montreal Implementation Group (International Criteria and Indicators for Sustainable Forest Management).

In addition to his duties within the Tasmanian forest practices system, Mr Wilkinson worked on the following international projects in 2013–14:

- United Nations Food and Agriculture Organization (FAO) and the Australian
 Government— Chief Technical Adviser and program leader for the project Promoting
 sustainable forest management by developing effective systems of forest planning,
 monitoring and control in Papua New Guinea. Responsible for reviewing and revising
 the PNG Logging Code of Practice and conducting workshops for governmental and
 industry foresters.
- Secretariat of the Pacific Community Engaged to conduct consultation workshops with stakeholders and to prepare drafting instructions, draft policy and draft implementation strategy for the regulation of sandalwood in Tonga.

World Bank – Short-term consultant as expert member of the Technical Advisory
Panel to review a project under the Forest Carbon Partnership Facility (Sept
Oct 2013).

3.4 Forest Practices Officers

The FPA appoints FPOs under s. 39 of the Forest Practices Act. FPOs have powers and responsibilities under the Act. Under s. 43 of the Forest Practices Act, the FPA delegates powers to certify FPPs to FPOs designated as FPO (Planning).

FPOs are employed by forest companies, Forestry Tasmania and Private Forests Tasmania or are engaged as independent consultants to plan, supervise, monitor and report on forest practices and ensure that operations comply with the Forest Practices Act.

The prerequisite qualifications for appointment as an FPO is being deemed competent under the FPO training course in addition to relevant forestry experience. More information is available in the *Forest Practices Officer training resource manual* on the FPA's website.

A person who wishes to be appointed as an FPO must first demonstrate that they have relevant experience and then successfully complete a training course conducted by the FPA (Section 2.3.3). The course consists of a number of teaching sessions, field trips and practical exercises in various parts of the state, and formal assessments. The training course covers legislation and implementation of the *Forest Practices Code* with an emphasis on harvesting, roading and reforestation. Specialist subjects include biodiversity, soils and water, geomorphology, cultural heritage, fire management, compliance and visual landscape. Attendance at periodic refresher courses is compulsory.

During 2013–14, five new FPOs were appointed.

Table 3.4.1 FPOs appointed by the Forest Practices Authority

FPO (Planning)	As at 30 June 2013	As at 30 June 2014
Industry	30	33
Independent consultants	26	24
Forestry Tasmania	32	33
Forest Practices Authority	3	3
Private Forests Tasmania	3	3
Other (currently inactive) ¹	21	20
Total FPO (Planning)	115	116

FPO (Inspecting)	As at 30 June 2013	As at 30 June 2014
Industry	12	13
Independent consultants	4	7
Forestry Tasmania	32	25
Forest Practices Authority	3	3
Private Forests Tasmania	0	0
Other (currently inactive) ¹	28	32
Total FPO (Inspecting)	79	80
Total (Planning and Inspecting)	194	196

¹This category reflects the movement of FPOs who are currently not working or active within Tasmania's forest practices system due to the downturn in the industry.

Disciplinary action

FPOs are a key part of the forest practices system and the FPA expects FPOs to maintain high standards. The FPA has a disciplinary policy for dealing with alleged instances of unsatisfactory performance by FPOs (see Appendix 10 of the *FPA Investigation and enforcement protocols*). During the year disciplinary action was taken against an FPO for substandard planning, resulting in revocation of his warrant under s. 39 of the Act. One suspension was issued to an FPO for six months as a consequence of sub-standard supervision of an operation. The suspension was lifted following an appeal by the FPO and subject to no further instances of poor performance. One formal warning was issued to an FPO for certifying a variation to an FPP following harvesting beyond a harvest boundary.

3.5 Forest Practices Authority staff

Table 3.5.1 Staff attached to the FPA in 2013–14

	Compliance Program	
Mick Schofield	BSc (Forestry), Post Grad Cert (Wildlife Mgmt)	Senior Manager, Compliance
	200 (100000, 7,7,0000000000000000000000000000	
Ann La Sala (0.8FTE)	BA (Geography and Environmental Studies)	Forest Practices Advisor
Michael Dyson (casual)	ASM, Ad. Dip Security Risk Management	Investigations Consultant
	Earth Sciences and Cultural Heritage Program	
Peter McIntosh	BSc (Hons), PhD	Manager, Earth Sciences and Cultural Heritage
	Biodiversity Program	
Sarah Munks	BSc (Hons), PhD	Manager, Biodiversity Program
Anne Chuter (Maternity leave from May 2014)	BSc (Hons)	Ecologist
Tim Leaman (Seconded to DIER Jun to Dec 2014, 0.2FTE at FPA from Jan to Jun 2014)	BSc (Hons)	Ecologist
Dydee Mann (Part-time)	BSc (Hons)	Ecologist (Contract labour hire)
Amy Koch (0.9 FTE)	BSc (Hons), PhD	Senior Research Biologist
Jason Wiersma (Paternity and Long Service Leave Dec 2013 to May 2014)	BSc (Hons)	Eagle Project Officer
Lisa Cawthen (Casual)	BSc (Hons), PhD	Ecologist (Contract labour hire)
Shannon Troy (Casual)	BSc (Hons), PhD	Ecologist (Contract labour hire)
Phil Bell (Casual)	BSc (Hons), PhD	Ecologist (Contractor)
	Business Support Program	
Angus MacNeil	BSc (Hons), GAICD	Manager, Business Administration
Adrienne Liddell (0.9 FTE)		Administration Assistant
Christine Grove (0.5 FTE)	BA (Hons), MSc (Forestry)	Publications Officer and Training Coordinator
Daniel Livingston (Casual)	BSc (Hons)	IT Consultant (Contractor)

Training was provided to staff on conflict of interest as part of an ongoing program of training on ethics and integrity. All staff received appropriate training in work health and

safety, defensive driving and using vehicle two-way radios. In addition, two staff members received management and leadership training and the Training Coordinator undertook a Certificate IV in Training and Assessment.

3.6 Forest Practices Tribunal

The Forest Practices Tribunal is an independent body established under s. 34 of the Forest Practices Act. The tribunal's role is to conduct hearings and make determinations with respect to appeals that are lodged under the Forest Practices Act by aggrieved parties. Appeals may be lodged against decisions of the FPA with respect to the following matters:

- An applicant for a PTR may appeal against the refusal of the PTR.
- A prescribed person may appeal against the granting of a PTR.
- An applicant for an FPP may appeal against the refusal, amendment or variation of the plan.
- A person served a notice under s. 41 of the Forest Practices Act may appeal against the notice.
- A person who has lodged a three-year plan may appeal if the FPA varies or refuses the three-year plan.

Members of the tribunal are appointed by the Governor of Tasmania in accordance with s. 34(2) of the Forest Practices Act. Members in 2013–14 were as follows:

- barristers or legal practitioners who have practised for at least five years: Keyran Pitt and Christopher Gunson
- persons with a sound and practical knowledge of forestry, road construction in forests, and harvesting of timber: Marcus Higgs, Bert Witte and Donald Frankcombe
- persons with tertiary qualifications and substantial practical experience in the sciences appropriate to land and forest management: John Pretty
- persons with a sound knowledge of, and at least five years of practical experience in, agriculture and forestry: John Shoobridge and Neville Calvert
- persons with a sound knowledge of, and at least five years of practical experience in, conservation science: Gintaras Kantvilas, Louise Gilfedder and Ray Brereton.

The Chief Chairman of the tribunal in 2013–14 was Mr Keyran Pitt QC. The Deputy Chairman was Mr Christopher Gunson for 2013–14. Hearings of individual appeals are conducted by a panel of three, comprising the Chief Chairman or Deputy Chairman and one member appointed by the Chairman from each of two of the above categories, depending upon the nature of the appeal.

One appeal was lodged during 2013–14. It has been adjourned by consent of the parties to allow resolution by negotiation. It is an extant appeal as at the end of the financial year.

The contact details for the tribunal are as follows: Forest Practices Tribunal, C/- GPO Box 2036, HOBART 7001, Phone: 6233 6464, Fax: 6224 0825, Email: rmpat@justice.tas.gov.au

3.7 Public interest disclosures and right to information requests

The *Public Interest Disclosures Act 2002* commenced on 1 January 2004. The FPA has, in accordance with the Act, prepared procedures for information disclosure which are available on the <u>FPA's website</u> or which can be viewed at the FPA's offices during working hours.

There were no public interest disclosures or right to information requests this year.

3.8 Funding

The objective of the Tasmanian forest practices system is to deliver sustainable forest management in a way that is as far as possible self-funding (Schedule 7, Forest Practices Act). The Act also provides under s. 44 that certain functions of the FPA will be paid out of money allocated by parliament. Full financial details for the year 2013–14 are presented in Section 4 of this report (financial statements).

3.8.1 Self-funding of activities conducted by industry

The industry has self-funded the implementation of the Forest Practices Act by providing the following services:

- the employment of 196 FPOs and other staff involved in the preparation, certification, monitoring and reporting of FPPs
- training and education of contractors and operators.

3.8.2 Self-funding of activities conducted by the Forest Practices Authority

The self-funding activities of the FPA are primarily related to the cost of the advice and services provided by FPA staff in relation to the processing of FPP applications (see Section 2 of this report). The funding for these activities of the FPA derives from an application fee for FPPs in accordance with s. 18 of the Forest Practices Act.

In addition to the direct funding of the research and advisory programs, the FPA receives income from research grants and consultancy work. A schedule of consultancy work undertaken by the FPA in 2013–14 is presented in Table 3.8.1.

The FPA also regulates the harvesting of treeferns under a user-pays system. All treeferns must be affixed with a tag issued by the FPA prior to removal from the harvesting area. Revenue collected from the sale of treefern tags is used to cover the cost of regulatory activities and to fund further research into the long-term sustainability of harvesting treeferns. The schedules of fees for FPPs and treefern tags are detailed in the Forest Practices Regulations 2007.

Table 3.8.1 – Consultancy work undertaken by the FPA in 2013–14

Project	Client	Status	FPA Officer(s)
Review of Papua New Guinea Logging Code of Practice	Australian Govt and the Food and Agriculture Organisation of the United Nations	Completed	Graham Wilkinson, Peter McIntosh, Sarah Munks, Mick Schofield
Matters of National Environmental Significance - assessment (Arthur Highway – North/South Murdunna, South Taranna)	Department of State Growth, Environment & Heritage Unit	Completed	Amy Koch and Anne Chuter
Kindred North Motton Irrigation Scheme - Farm Water Access Plan	Tasmanian Irrigation Pty Ltd	Completed	Amy Koch, Anne Chuter and Peter McIntosh
Maydena Sands Investigation	Maydena Sands Pty Ltd	Completed	Peter McIntosh
Goshawk habitat survey near Ringarooma	Tasmanian Irrigation Pty Ltd	Completed	Sarah Munks, Amy Koch, Jason Wiersma
Survey for Barbarea australis	Tasmanian Irrigation Pty Ltd	Completed	Amy Koch
Understrength bridges – Railton Main Road	Department of State Growth, Environment & Heritage Unit	Completed	Amy Koch and Jason Wiersma
Report on wedge-tailed eagle nests in Fingal area	CBM Sustainable Design	Completed	Jason Wiersma
Central north burrowing crayfish survey, Sheffield Main Road and Railton Main Road	Department of State Growth, Environment & Heritage Unit	Completed	Amy Koch
Burrowing crayfish risk mitigation	Department of State Growth, Environment & Heritage Unit	Active	Amy Koch
Vegetation Mapping - Midland Highway – 5 km stretch Perth to Breadalbane	Department of State Growth, Environment & Heritage Unit	Completed	Anne Chuter
Green and gold frog survey - Perth to Breadalbane	Department of State Growth, Environment & Heritage Unit	Completed	Amy Koch

Project	Client	Status	FPA Officer(s)
Bridges Forward Program - Central North Burrowing Crayfish - Field Surveys at four bridge locations	Department of State Growth, Environment & Heritage Unit	Completed	Amy Koch
Review of proposed approach for biodiversity conservation in NSW state forests through an IFOA	Forests NSW	Completed	Sarah Munks, Amy Koch, Anne Chuter
2013 program of wedge-tailed eagle nest checks for industry	Various industry clients	Completed	Jason Wiersma
Flora and fauna assessment – tracks - Derby and Blue Tier	Dorset City Council	Completed	Sarah Munks, Amy Koch
Land Capability Assessment - Midland Highway – Perth to Breadalbane	Department of State Growth, Environment & Heritage Unit	Completed	Peter McIntosh

Note: The FPA's consulting work is governed by a policy statement that ensures that any work is undertaken in accordance with the principle of competitive neutrality, at full commercial rates, does not present a conflict of interest and does not impair the capacity of the FPA to deliver its core services. The policy is available on the FPA's website.

In accordance with s. 4E(1)(a) of the Forest Practices Act, the FPA reports that the forest practices system satisfied the principle of self-funding in 2013–14.

3.8.3 Funding of the Forest Practices Authority from parliament

Section 44 of the Forest Practices Act provides that the costs and expenses incurred for the following activities are to be paid out of monies provided by parliament:

- annual assessment of the forest practices system and FPPs
- preparation of the annual report to parliament under s. 4X
- detection and investigation of breaches of the Forest Practices Act
- laying of complaints and prosecuting offences
- payment of compensation for the refusal of PTRs
- remuneration of the CFPO
- administrative support for the CFPO
- exercise of the FPA's powers and functions.

The independent regulatory functions of the FPA were funded by the income received under s. 44 of the Forest Practices Act in 2013–14.

4 Financial statements for the year ended 30 June 2014

The following statement is a copy of that received from the office of the Auditor General.

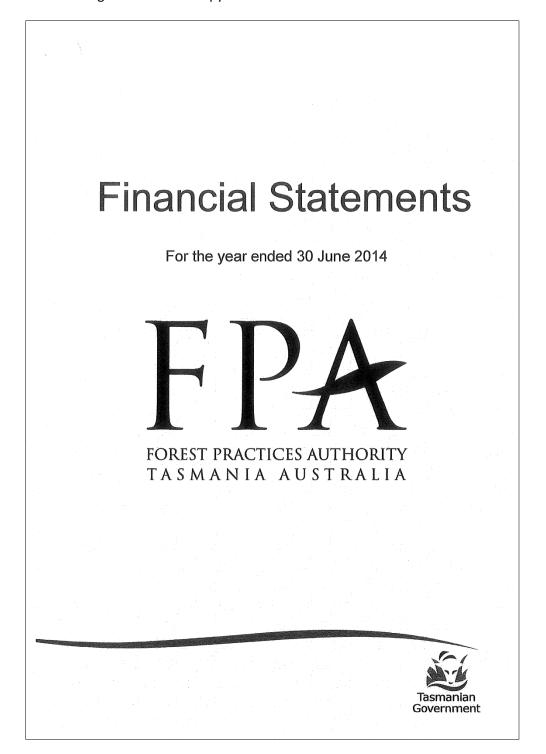


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Forest Practices Authority

Forest Practices Authority Statement of Comprehensive Income for the year ended 30 June 2014

		2014	2013
	Notes	\$'000	\$'000
Continuing operations			
Revenue and other income from transactions			
Revenue from Government			
Appropriation revenue - recurrent	1.5(a)	1,361	1,35
Grants and Industry contributions	1.5(b)	28	1
Sales of goods and services	1.5(c), 3.1	935	46
Fees and fines	1.5(d)	13	1
Interest	1.5(e)	31	69
Other revenue	1.5(f)	18	2
Total revenue and other income from transactions		2,386	1,93
Expenses from transactions			
Employee benefits	1.6(a), 4.1(a)	1,117	1,33
Superannuation	1.6(a), 4.1(b)	136	12
Depreciation and amortisation	1.6(b). 4.2	8	1
Grants and subsidies	1.6(c)	3	
Supplies and consumables:			
Consultants		28	3
Property services		26	3
Communications		13	1
Information technology		61	8
Travel and transport		37	4
Operating lease costs		125	21
Audit fees		3	
Other supplies and consumables	4.3	193	18
Other expenses	1.6(d), 4.4	10	4
Total expenses from transactions		1,760	2,12
Net result from transactions (net operating balance)		626	(195
Comprehensive result		626	(195

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Forest Practices Authority

Forest Practices Authority Statement of Financial Position as at 30 June 2014

		2014	2013
	Notes	\$'000	\$'000
Assets			
Financial assets			
Cash and deposits	1.8(a), 8.1	1,276	585
Receivables	1.8(b), 5.1	36	36
Other financial assets	1.8(c), 5.2	20	17
Non-financial assets			
Plant and equipment	1.8(d), 5.3	6	11
ntangibles	1.8(e), 5.4		3
Total assets		1,338	652
Liabilities			
Payables	1.9(a), 6.1	13	18
Employee benefits	1.9(b), 6.2	304	239
Total liabilities		317	257
Net assets (liabilities)		1,021	395

Equity			
Accumulated funds		1,021	395
Fotal equity		1,021	395

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

Forest Practices Authority

Forest Practices Authority Statement of Cash Flows for the year ended 30 June 2014

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		Inflows	Inflows
Cash flows from operating activities		(Outflows)	(Outflows)
Cash inflows			
Revenue from Government			
Appropriation revenue - recurrent		1,361	1,354
Grants and Industry contributions		37	10
Other cash receipts		1,020	601
Total cash inflows		2,418	1,965
Cash outflows			
Employee benefits		(1,218)	(1,646)
Other cash payments		(509)	(644)
Total cash outflows		(1,727)	(2,290)
Net cash from (used by) operating activities	8.2	691	(325)
Net increase (decrease) in cash held and cash equiva	lents	691	(325)
Cash and deposits at the beginning of the reporting p	period	585	910
Cash and deposits at the end of the reporting period	8.1	1,276	585

This Statement of Cash Flows should be read in conjunction with the accompanying notes.

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Forest Practices Authority Statement of Changes in Equity for the year ended 30 June 2014

	Notes	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2013		395	395
Total comprehensive result		626	626
Balance as at 30 June 2014		1,021	1,021
	Notes	Accumulated funds \$'000	Total Equity \$'000
Balance as at 1 July 2012		590	590
Total comprehensive result		(195)	(195)
Balance as at 30 June 2013		395	395

This Statement of Changes in Equity should be read in conjunction with the accompanying notes.

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Note 1 Significant Accounting Policies

1.1 Objectives and Funding

The Forest Practices Authority (the Authority) is a body corporate, established by the Forest Practices Act 1985.

The role of the Forest Practices Authority is to advance the objective of the State's forest practices system and to foster a cooperative approach towards policy development and management. The Authority facilitates self-regulation through the training and oversight of the work done by Forest Practices Officers employed within the forestry sector. This is underpinned by research and advisory services that promote continuing improvement. The Authority also independently monitors, enforces and reports to Parliament on the standards achieved and on the degree of compliance with the Forest Practices Code and Forest Practices Act 1985

The functions of the Authority can be divided into two main areas, namely:

Self-funding Activities

These activities comprise the Research and Advisory program which is funded by fees for forest practices plans. Other revenue received is primarily for Tree Fern Tag sales, the recovery of training and publication costs, consultancies undertaken and grants.

The Authority reports in accordance with Section 4E(1)(a) of the Forest Practices Act 1985 that the forest practices system in 2013-14 satisfied the principle of self-funding.

Independent Regulation Activities

These activities are primarily supported by State Government funding and relate to administration, independent monitoring and investigations into the standards of planning and implementation of forest practices plans and compliance with the Act. Fines collected by the Authority relate to penalties imposed under s.47B of the Forest Practices Act 1985.

1.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with Australian Accounting Standards issued by the Australian Accounting Standards Board.

Compliance with the Australian Accounting Standards may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Authority is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 1.4.

The Financial Statements have been prepared as a going concern. The continued existence of the Authority in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament for the Authority's administration and activities.

1.3 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is the Authority's functional currency.

1.4 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

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

Forest Practices Authority

- AASB 2010-6 Amendments to Australian Accounting Standards Disclosures on Transfers of Financial
 Assets [AASBs 1 & 7] This Standard introduces additional disclosure relating to transfers of financial
 assets in AASB 7. An entity shall disclose all transferred financial assets that are not derecognised and
 any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when
 the related transfer transaction occurred. There is no financial impact.
- AASB 2011-1 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [AASBs 1, 5, 101, 107,108, 121, 128, 132 & 134 and Interpretations 2, 112 & 113] this Standard, in conjunction with AASB 1054, removes disclosure requirements from other Standards and incorporates them in a single Standards to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.
- AASB 2011-9 Amendments to Australian Accounting Standards Presentation of Items Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049] - This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). There is no financial impact.
- AASB 2013-6 Amendments to Australian Accounting Standards Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, AASB 2009-11, AASB 2010-7, AASB 2011-7 & AASB 2011-8] —
 This Standard amends the mandatory effective date of AASB 9 Financial Instruments so that AASB 9 is required to be applied for annual reporting periods beginning on or after 1 January 2015 instead of 1 January 2014. There is no financial impact.
- (b) Impact of new and revised Accounting Standards yet to be applied

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

- AASB 9 Financial Instruments This Standard supersedes AASB 139 Financial Instruments: recognition and Measurement, introducing a number of changes to accounting treatments. The Standard was reissued in December 2010. The Authority has not yet determined the potential financial impact of the standard.
- AASB 13 Fair Value Measurement This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements. There is no financial impact
- AASB 2010-7Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASBs 1, 3, 4, 5, 7, 101, 102, 108,112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19, & 127] This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 2010-7 in December 2010. It is not anticipated that there will be any financial impact.
- AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 [AASBs 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7,101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 &1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132] This Standard replaces the existing definition of fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. There is no expected financial impact.
- AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASBs 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretations 14] This Standard makes amendments to other Australian Accounting Standards and Interpretation as a result of issuing AASB 119 Employee Benefits in September 2011. It is not expected to have a financial impact.
- AASB 2013-2 Amendments to the Australian Accounting Standards Disclosures Offsetting Financial
 Assets and Financial Liabilities [AASB 7 & AASB 132] This Standard amends the required disclosures
 in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the
 effect or potential effect of netting arrangements, including rights of set-off associated with the entity's
 recognised financial assets and recognised financial liabilities, on the entity's financial position. It is
 anticipated there will not be any financial effect.

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- AASB 2013-3 Amendments to Australian Accounting Standards Offsetting Financial Assets and Financial Liabilities [AASB 132] – This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of "currently had a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement. It is anticipated that there will not be any financial impact.
- AASB 2013-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle [AASB 1, AASB 101, AASB 116, AASB 132, & AASB 134 and Interpretation 2] — This Standard makes amendments to the Australian Accounting Standards and Interpretations as a consequence of the annual improvements process. It is anticipated that there will not be any financial impact.
- AASB 2014-1 Amendments to AASB 1049 Relocation of Budgetary Reporting Requirements This Standard removes the requirements relating to the disclosure of budgetary information from AASB 1049 (without substantive amendment). All budgetary reporting requirements applicable to public sector entities are now located in a single topic based, Standard AASB 1055 Budgetary Reporting. There is no financial impact.
- AASB 119 Employee Benefits This standard sets out the required reporting requirements for postemployee benefits, termination benefits and other charges. There is no financial impact.

1.5 Income from transactions

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

(a) Revenue from Government

Revenue from Government, whether recurrent or capital, is recognised as revenue in the period in which the Authority gains control of the appropriated funds.

(b) Grants and Industry Contributions

Grants payable by the Australian Government and Industry are recognised as revenue when the Authority gains control of the underlying assets. Where grants are reciprocal, revenue is recognised as performance occurs under the grant.

Non-reciprocal grants are recognised as revenue when the grant is received or receivable. Conditional grants may be reciprocal or non-reciprocal depending on the terms of the grant.

(c) Sales of goods and services

Amounts earned in exchange for the provision of goods are recognised when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from the provision of services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

(d) Fees and fines

Revenue from fees and fines is recognised when an obligation to pay arises, pursuant to the issue of an assessment.

(e) Interest

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

(f) Other revenue

Revenue from sources other than those identified above are recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

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1.6 Expenses from transactions

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

(a) Employee benefits

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

(b) Depreciation and amortisation

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential.

The following table details the asset lives, and depreciation rates and the methods for the various classes of assets employed in the current and previous reporting periods. Asset useful lives depreciation methods are reviewed annually and adjusted according to the expected rate and/or pattern of consumption, asset condition, and industry best practice. Depreciation methods as detailed below have not changed since the previous reporting period.

Asset	Estimated Useful Life (years)	Depreciation Rate (per annum)	Method
Plant and Equipment	5	20.00%	Straight Line
Computer equipment	3	33.33%	Straight Line
In-house computer software (eg FPA Cover Page)	3	33.33%	Straight Line

(c) Grants and subsidies

Grant and subsidies expenditure is recognised to the extent that:

- · the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied.

A liability is recorded when the Authority has a binding agreement to make the grants but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

(d) Other expenses

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

1.7 Other economic flows included in net result

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

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

Gains or losses from the sale of Non-financial assets are recognised when control of the assets has passed to the buyer. $\,^{\circ}$

(b) Impairment - Financial assets

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

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

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

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

(c) Impairment - Non-financial assets

All non-financial assets are assessed to determine whether any impairment exists. Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use. The Authority's assets are not used for the purpose of generating cash flows; therefore value in use is based on depreciated replacement cost where the asset would be replaced if deprived of it.

All impairment losses are recognised in Statement of Comprehensive Income.

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

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

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

1.8 Assets

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

(a) Cash and deposits

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund. Deposits are recognised at amortised cost, being their face value.

(b) Receivables

Receivables are recognised at amortised cost, less any impairment losses, however, due to the short settlement period, receivables are not discounted back to their present value. Impairment losses are recognised when there is an indication that there is a measurable decrease in the collectability of receivables.

(c) Other financial assets

Investments are initially recorded at fair value.

All investments are held to maturity and are measured at amortised cost using the effective interest method less any impairment losses subsequent to initial recognition.

(d) Plant and equipment

(i) Valuation basis

Plant and equipment are recorded at historic cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the

Forest Practices Authority

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items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of plant and equipment have different useful lives, they are accounted for as separate items (major components) of plant and equipment.

(ii) Subsequent costs

The cost of replacing part of an item of plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Authority and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day-to-day servicing of plant and equipment are recognised in profit or loss as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Authority is \$5,000.Assets valued at less than \$5,000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(e) Intangibles

An intangible asset is recognised where:

- it is probable that an expected future benefit attributable to the asset will flow to the Authority; and
- the cost of the asset can be reliably measured.

Intangible assets held by the Authority are valued initially at cost. After initial recognition, intangible assets are carried at fair value where an active market exists and are amortised on a straight line basis over their estimated useful life. Where no active market exists, intangibles are valued at cost less any accumulated amortisation and impairment losses.

1.9 Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

(a) Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Authority becomes obliged to make future payments as a result of a purchase of assets or services.

(b) Employee benefits

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June 2014, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Expected future payments are discounted using interest rates attaching, as at the reporting date, to Commonwealth Government guaranteed securities with terms to maturity that match, as closely as possible, the estimated future cash outflows.

A liability for on-costs (payroll tax and workers compensation premiums) is recognised and disclosed as part of Other Liabilities. On-costs are not classified as an employee benefit.

(c) Superannuation

The Authority does not recognise a liability for the accruing superannuation benefits of employees. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance.

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During the reporting period, the Authority paid 12.75 percent of salary in respect of contributory members of the Retirement Benefits Fund to finance general Fund. The Authority paid the appropriate Superannuation Guarantee Charge into the nominated superannuation fund in respect of non-contributors. Under these arrangements the Authority has no further superannuation liability for the past service of its employees.

1.10 Leases

The Authority has entered into a number of operating lease agreements for property, plant and equipment, where the lessors effectively retain all the risks and benefits incidental to ownership of the items leased. Equal instalments of lease payments are charged to the Statement of Comprehensive Income over the lease term, as this is representative of the pattern of benefits to be derived from the leased property.

1.11 Judgements and Assumptions

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by the Authority that have significant effects on the Financial Statements are disclosed in the relevant notes to the Financial Statements. This includes Employee benefits, refer note 6.2.

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

1.12 Comparative Figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note1.4.

1.13 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. Where the result of expressing amounts to the nearest thousand dollars would result in an amount of zero, the financial statement will contain a note expressing the amount to the nearest whole dollar.

1.14 Taxation

The Authority is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax.

1.15 Goods and Services Tax

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

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Note 2 Events Occurring After Balance Date

There have been no events subsequent to balance date which would have a material effect on the Authority's Financial Statements as at 30 June 2014.

Note 3 Income from transactions

3.1 Sales of goods and services

	2014 \$'000	2013 \$'000
Fern Tree Tag Sales	10	9
Recovery of Training and publication costs	10	22
Plan Fees	613	319
Consultancy fees	301	68
Sales of Services Other	11	49
Total	935	467

Note 4 Expenses from transactions

4.1 Employee benefits

	2014 \$'000	2013 \$'000
(a) Employee benefits		
Wages and salaries	1,085	1,275
Long service leave	24	58
Fringe Benefits Tax	8	5
Total Employee benefits	1,117	1,338
(b) Superannuation	-	
Superannuation	136	125

Superannuation expenses relating to defined benefits schemes relate to payments made to the Finance-General Division of the Department of Treasury and Finance. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.75 per cent of salary.

Superannuation expenses relating to the defined contribution scheme are paid directly to the superannuation fund at a rate of 9.25 per cent of salary. In addition, the Authority is also required to make a "gap" payment equivalent to 3.5 per cent of salary in respect of employees who are members of the contribution scheme.

4.2 Depreciation and amortisation

	2014 2 \$'000 \$'	013
		400
Depreciation	5	f
Depreciation Amortisation	3	9
l'otal	8	14

4.3 Other supplies and consumables			
		2014 \$'000	2013 \$'000
Printing, publications and training costs		6	
Contract labour		137	10
Miscellaneous expenses Total		50_ 193	18
1 Deal			
4.4 Other expenses			
		2014	2013
		\$'000	\$'000
Workers compensation		3	
Payroll Tax		***	
Bad debt provision expense			(
Other employee expenses Total		10	
1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4			
Note 5 Assets			
5.1 Receivables			
	-	2014 \$'000	2013 \$'000
Receivables		36	
Less: Provision for impairment			
Total		36	
Sales of goods and services (inclusive of GST)		29) 2
Other receivables		7	'
Total		36	3
Settled within 12 months		36	: 3
Total		36	
		· . · · .	
5.2 Other financial assets			-
		2014 \$'000	2013 \$'000
Accrued revenue		20	1
Accrued interest		20	1
Total		20	1
Settled within 12 months		20	1
Total		20	1
· ·			

5.3 Plant and equipment		
(a) Carrying amount		
	2014 \$1000	2013 \$'000
Plant and equipment		
At cost Less: Accumulated depreciation	24	,
Fotal	<u>(18)</u>	(
(h) Decemblishing of managements		
(b) Reconciliation of movements Reconciliations of the carrying amounts of each class of plants.	nt and equipment at the beginning and en	d of t
current and previous financial year are set out below.	2014	2013
	\$'000	\$'000
Carrying amount at 1 July	11	
Less: Annual Depreciation	(5)	(
Carrying amount at 30 June	6	
(a) Carrying amount		2013 \$'000
intangibles with a finite useful life (at cost)		
FPA Cover Page software	40	4
Numara Footprints software Less: Accumulated amortisation	27 (67)	(6·
Total		
(b) Reconciliation of movements		
Reconciliations of the carrying amounts of each class of plar current and previous financial year are set out below.	t and equipment at the beginning and end	d of th
		2013 5'000
Carrying amount at 1 July	3	1
Amortisation expense	(3)	(8
Carrying amount at 30 June	***	

Note 6 Liabilities				
6.1 Payables				
			2014 \$'000	2013 \$'000
Creditors			11	
Accrued expenses Total			13	1
			4.0	
Settled within 12 months Total			13 13	
Settlement is usually made within	30 days.			
6.2 Employee benefits				
			2014 \$'000	2013 \$'000
Accrued salaries			37	
Annual leave			93 174	13
Long service leave Total			304	23
Settled within 12 months			228	16
Settled in more than 12 months			76	
Total			304	23
Note 7 Commitmen	its and Contingend	ine		
		103		
7.1 Schedule of Commitme	nts		******	
		·······	2014 \$'000	2013 \$'000
By type				
Lease Commitments Operating leases			248	9
Total lease commitments			248	9
By maturity				
Operating lease commitments				
One year or less From one to five years			119 129	. 3
More than five years			120	* .
Total operating lease commitments			248	9
Total			248	9
NB: Commitments are shown as C	GST exclusive.			

The majority of the Authority's leases are represented by building rental costs and vehicle lease costs. The total lease commitment excludes local government and other executory costs where they are paid directly to a party other than the lessor. These costs are included elsewhere in the Authority's expenditures.

The Authority also has entered into contingent rental arrangements. Contingent rental costs relate to land and building leases, and in the main comprise local government charges and the periodic escalation of leases by the Consumer Price Index. Since Contingent Rentals cannot be reliably determined, they have been excluded in the calculations of Total Lease Commitments.

The Authority does not have any purchase rights flowing from the lease of the land and buildings. Some buildings have renewal options exercisable by the lessee. There are no building leases that have renewal rights exercisable at the sole discretion of the lessor

The minimum lease payment for vehicles is based on the average age of the vehicle fleet and a standard lease period of 36 months.

7.2 Contingent Assets and Liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position due to uncertainty regarding the amount or timing of the underlying claim or obligation.

(a) Quantifiable contingencies

A quantifiable contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A quantifiable contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

The Authority has not identified any quantifiable contingent assets or quantifiable contingent liabilities as at 30 June 2014.

(b) Unquantifiable Contingencies

As at 30 June 2014, there were no unquantifiable contingent liabilities.

Note 8 Cash Flow Reconciliation

8.1 Cash and deposits

Cash and deposits includes the balance of the Special Deposits and Trust Fund Accounts held by the Authority, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2014 \$'000	2013 \$'000
Special Deposits and Trust Fund balance	130	33
Total Special Deposits and Trust Fund	130	33
Deposits:	· · · · · · · · · · · · · · · · · · ·	
Tascorp	1,146	552
Westpac	***	***
Total Deposits	1,146	552
Total Cash and deposits	1,276	585

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8.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2014 \$'000	2013 \$'000
Net result	626	(195)
Depreciation and amortisation	8	14
Decrease (increase) in Receivables	427	25
Decrease (increase) in other financial assets	(3)	8
Increase (decrease) in Employee entitlements	65	(181)
Increase (decrease) in Payables	(5)	4
Net cash from (used by) operating activities	691	(325)

Note 9 Financial Instruments

9.1 Risk exposures

(a) Risk management policies

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

- credit risk;
- liquidity risk; and
- market risk.

The Board of the Forest Practices Authority through the Chief Forest Practices Officer has overall responsibility for the establishment and oversight of the Authority's risk management framework. Risk management policies are established to identify and analyse risks faced by the Authority, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

The Authority does not hold any derivative financial instruments.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the Authority if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Assets		
Receivables	Recognised upon the provision of a good or service and the Issuance of an invoice or claim eg BAS, measured at face value	Payment terms generally 30 days. Collectability of receivables is reviewed at balance date and a provision for impairment raised when collection of a debt is judged to be doubtful.
Cash and deposits	Recognised upon receipt of cash, measured at face value	At call
Other financial assets (accrued revenue)	Recognised upon the accrual of the future benefit, measured at face value	Majority of accrued revenues are settled within 6 months

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the Authority's maximum exposure to credit risk. The Authority is not exposed to credit risk of any significance.

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	Past due 31 to 60 days	Past due 61 to 90 days	Past due over 90 days	Total
	\$1000	\$'000	\$'000	\$'000
Receivables	2	1		3

Analysis of financial assets that are past due at 30 June 2013 but not impaired

	Past due 31 to 60 days	Past due 61 to 90 days	Past due over 90 days	Total
	\$'000	\$'000	\$'000	\$'000
Receivables	10	1	***	11

(c) Liquidity risk

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

Financial Instrument	Accounting and strategic policies (including recognition	Nature of underlying instrument
	criteria and measurement basis)	(including significant terms and
		conditions affecting the amount. Timing
		and certainty of cash flows)
Financial Liabilities		
Payables	Recognised upon the receipt of a good or service that has not been paid for, measured at face value	Settled within 30 days

The Authority is not exposed to liquidity risk of any significance in the short-term. Appropriation funding is provided to the Authority from State Treasury as funds are spent by the Authority, provided the Authority does not exceed its budget. The following tables detail the undiscounted cash flows payable by the Authority by remaining contractual maturity for its financial liabilities:

2014

Maturity	analysis	for	financial	liabilities:
re-occurry,	miles y or o	101	TAX DOCUMENTS	110001110001

	1 Year	2 Years	3 Years	4 Years	6 Years	More than 6 Years	Undiscounted Total	Carrying Amount
Financial liabilities								****************************
Payables	13	***	***		***			13
Total	13		+ * *	***	Pare	101	4+1	13
2013		***************************************						
2013								
	clal liabilities:	548475				***************************************		
	cial liabilities:	2 Years	3 Years	4 Years	6 Yeara	More than 5 Years	Undiscounted Total	Carrying Amount
Maturity analysis for finan		2 Years	3 Years	4 Yoars	6 Years			
Maturity analysis for finan		2 Years	3 Years	4 Years	6 Years			

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Forest Practices Authority

(d) Market risk

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

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

	2014 \$'000	2013 \$'000
Fixed rate instruments		
Financial assets	***	
Financial liabilities	***	
Total	***	F-1-1
Variable rate Instruments		
Financial assets	1,276	585
Financial liabilities		477
Total	1,276	585

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

	Statement of Co		e Equi	ty
	100 basis points increase	100 basis points decrease	100 basis points increase	100 basis points decrease
30 June 2014				
Cash at Tascorp and Westpac	11	11	***	
Net sensitivity	11	11	. 455	***
30 June 2013				
Cash at Tascorp and Westpac	6	6	***	-11
Net sensitivity	6	6	175	125

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2013.

9.2 Categories of Financial Assets and Liabilities

	2014 \$'000	2013 \$'000
Financial assets		
Cash and cash equivalents	1,276	585
Loans and receivables	36	36
Total	1,312	621
Financial Liabilities		
Financial liabilities measured at amortised cost	13	18
Total	13	18

There has been no change, during the period and cumulatively, in the fair value of any receivables or financial liabilities that is attributable to changes in the credit risk of that asset or liability.

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9.3 Reclassifications of Financial Assets

The Authority has not reclassified any financial assets.

9.4 Derecognition of Financial Assets

The Authority has not transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition.

9.5 Net Fair Values of Financial Assets and Liabilities

	Carrying Amount 2014	Net Fair Value 2014	Carrying Amount 2013	Net Fair Value 2013
	\$'000	\$'000	\$'000	\$'000
Financial assets				
Cash at Tascorp and Westpac	1,146	1,146	552	552
Cash in Special Deposits and Trust Fund	130	130	33	33
Receivables	36	36	36	36
Accrued revenue and interest	20	20	17	17
Total financial assets	1,332	1,332	638	638
Financial liabilities (Recognised)				
Trade creditors and accrued expenses	13	13	18	18
Total financial liabilities (Recognised)	13	13	18	18

9.6 Net Fair Values of Administered Financial Assets and Liabilities

2014

	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net Fair Value Level 3 \$'000	Net fair Value Total \$'000
Financial assets				
Cash at Tascorp and Westpac	e n y	1,146		1,146
Cash in Special Deposits and Trust Fund	174	130		130
Receivables	144	***	36	36
Accrued revenue and interest	***	***	20	20
Total financial assets	***	1,276	56	1,332
Financial liabilities (Recognised)				
Trade creditors and accrued expenses		***	13	13
Total financial liabilities (Recognised)	***	4++	13	13

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2013

	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net Fair Value Level 3 \$'000	Net fair Value Total \$'000
Financial assets				
Cash at Tascorp and Westpac		552	***	552
Cash in Special Deposits and Trust Fund	***	33	***	33
Receivables	***	<++	36	36
Accrued revenue and interest		***	17	17
Total financial assets	3 *.*	585	53	638
Financial liabilities (Recognised)				
Trade creditors and accrued expenses	444	***	18	18
Total financial liabilities (Recognised)	***		18	18

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. The Department uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 - the fair value is calculated using quoted prices in active markets;

Level 2 - the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 - the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

The Authority uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Financial Assets

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

The net fair values of receivables are based on the nominal amounts due less any provision for impairment.

The net fair values of other financial assets approximate their carrying amounts.

Financial Liabilities

The net fair values for trade creditors and other financial liabilities are approximated by their carrying amounts.

Certification of financial statements for the year ended 30 June 2014

The accompanying financial statements of the Forest Practices Authority have been prepared in compliance with the *Forest Practices Act 1985* from proper accounts and records.

In the Opinion of the Directors of the Forest Practices Authority;

- a) The financial statements are drawn up so as to give a true and fair view of the results and cash flows for the period 1 July 2013 to 30 June 2014 and the financial position at 30 June 2014 of the Authority;
- b) The accounts have been prepared in accordance with Australian Accounting Standards and the Forest Practices Act 1985; and
- c) At the date of this statement, there were reasonable grounds to believe that the Authority will be able to pay its debts as and when they fall due.

In addition to above, although the Authority is not bound by the *Financial Management and Audit Act 1990*, it has elected to prepare these financial statements in accordance with the Treasurer's Instructions issued under the provisions of the *Financial Management and Audit Act 1990*.

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

Gordon Duff (CHAIR – FOREST PRACTICES AUTHORITY)

Angus MacNeil

(ACTING CHIEF FOREST PRACTICES OFFICER)

Date: /4 August 2014

Forest Practices Authority

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Independent Auditor's Report

To Members of the Tasmanian Parliament

Forest Practices Authority

Financial Report for the Year Ended 30 June 2014

Report on the Financial Report

I have audited the accompanying financial report of the Forest Practices Authority (the Authority), which comprises the statement of financial position as at 30 June 2014 and the statements of comprehensive income, changes in equity and cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement of compliance by the Directors.

Auditor's Opinion

In my opinion the Authority's financial report:

- (a) presents fairly, in all material respects, its financial position as at 30 June 2014, and its financial performance, cash flows and changes in equity for the year then ended
- (b) is in accordance with the Forest Practices Act 1985 and Australian Accounting Standards.

The Responsibility of the Directors for the Financial Report

The Directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Forest Practices Act 1985*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based upon my audit. My audit was conducted in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free of material misstatement.

...1 of 2

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.

Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on my judgement, including the assessment of risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, I considered internal control relevant to the Director's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting this audit, I have complied with the independence requirements of Australian Auditing Standards and other relevant ethical requirements. The *Audit Act 2008* further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of State Entities but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Tasmanian Audit Office are not compromised in their role by the possibility of losing clients or income.

Tasmanian Audit Office

Mr.

H M Blake Auditor-General

Hobart 16 September 2014

...2 of 2

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.

Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

Appendix 1

Publications, reports and presentations by staff or associates of the FPA

Staff or associates of the FPA are indicated in bold type.

Published journal papers

Burrows, RM, Magierowski, RH, Fellman, JB, Clapcott, JE, **Munks, SA**, Roberts, S, Davies, PE, Barmuta, LA 2014, 'Variation in stream organic matter processing among years and benthic habitats in response to forest clearfelling', *Forest Ecology and Management*, 327, pp. 136–147.

Cawthen, L 2013, 'White-striped freetail bats in Tasmania: resident, vagrant or climate change migrant', *Australian Mammalogy*, 35 (2), pp. 251–254.

Stojanovic, D, **Koch, AJ**, Webb, M, Cunningham, R, Roshier, D, Heinsohn, R 2014, 'Validation of a landscape-scale planning tool for cavity-dependent wildlife', *Austral Ecology*, 39, pp. 579–586.

Wapstra, M and **Chuter, A** 2013, 'An update on the distribution, reservation and conservation status of fairy lanterns *Thismia rodwayi* F.Muell. (Thismiaceae) in Tasmania', *The Tasmanian Naturalist*, 135, pp. 79–89.

Wilkinson, GR, **Schofield, M**, Kanowski, P 2014, 'Regulating forestry – experience with compliance and enforcement over the 25 years of Tasmania's forest practices system', *Forest Policy and Economics*, 40, pp. 1–11.

Newsletter and magazine articles

Chuter, A and Wapstra, M 2014, 'Thismia rodwayi (fairy lanterns) discovered in the northwest during snail monitoring!', Forest Practices News, 12 no 1, p. 2.

Grove, C 2014, 'Investigating a potential Tasmanian devil's den using remote cameras', *Forest Practices News* vol 12 no 1, pp. 18–19).

Grove, C 2014, 'The Forest Practices Officers Training Course 2012–13', *Forest Practices News*, 12(1), pp. 18–19.

Koch, A and **Wiersma, J** 2014, 'Eagle-eyed research: are our wedge-tailed eagle nest management actions working?', *Forest Practices News*, 12(1), pp. 4–5.

Munks, S and Webb, J 2014 'The devil's plantation', Forest Practices News, 12(1), pp. 20-21.

Schofield, M, Sangster, P, Flakemore, J 2014, 'Masked owl nest unmasked', *Forest Practices News*, 12(1), pp. 6–7.

Stephens, H 2014, 'The effects of different forestry practices on two native rodent species', *Forest Practices News*,12(1), pp. 16–17.

Wilkinson, GR 2014, 'A reflection on the experience with compliance and enforcement of Tasmania's forest practices system over the last 25 years', *Forest Practices News*, 12(1), p. 8.

Wilkinson, GR 2014, 'PNG takes on the "3R Challenge" of logging code implementation, *Forest News*, 28(2), pp. 1–6 in *Tigerpaper* Vol XLI, Regional Quarterly Bulletin on Wildlife and National Parks Management, Food and Agriculture Organization of the United Nations, Bangkok.

Wilkinson, GR 2014, 'Tasmanian code for forest plantations the best in Australia', *Forest Practices News*, 12(1), p. 13.

Reports and technical notes

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Appendix 2 Major reference documents related to forest practices

Title	Date published
Agreed Procedures for the Management of Threatened Species	Updated 2014 (on the <u>FPA's website</u>)
A guide to planning approvals for forestry in Tasmania	Updated 2007 (on the <u>FPA's website</u>)
Atlas of Tasmanian karst	1995
Fauna conservation in production forests in Tasmania	1991
Fauna technical note series	1998 onwards
Forest Practices Act 1985	1985
Forest practices botany manuals	1991–2005
Forest Practices Code 2000	2000
Forest Practices geomorphology manual	1990
Forest Practices News	Twice yearly
Forest sinkhole manual	2002
Forest soils of Tasmania	1996
Guiding policy for the operation of the Forest Practices Code	2013 (on the <u>FPA's website</u>)
Manual for forest landscape management	Updated 2006 (five chapters on the <u>FPA's</u> website)
Native forest silviculture technical bulletin series	1990 onwards
Rehabilitation guidelines for forest construction	1990
Resource guide for managing cultural heritage in wood production forests	2012, updated 2013 (on the <u>FPA's website</u>)
Tasmanian forest soil fact sheets 1–26	2001 onwards (on the <u>FPA's website</u>)
Threatened Fauna Adviser (expert systems program)	2014
Visual management topic papers on skyline and roadside management	2006 onwards (on the <u>FPA's website</u>)

Scoring system used for all questions in the assessment of forest practices plans

Performance rating	Description	Score
High (H)	Fully addressed all judgment criteria and achieved a very good result without causing a noticeable or likely adverse impact	4
	Above sound (AS) – scored but not defined	3.5
Sound (S)	Satisfactorily addressed the judgment criteria and achieved an acceptable result without causing an actual or likely significant adverse impact	3
Below sound	Less than sound (BS) – scored but not defined	2
Unacceptable (U)	Not adequately addressed judgment criteria or achieved an unacceptable result and/or has or is likely to result in serious adverse impact	1
Not assessable (NA)	The condition/situation does not occur e.g. high erodibility Operations have as yet not commenced Insufficient or no objective evidence to make a judgment	NA/0

Note: PR in the following tables is short for 'performance rating'.

Planning

	Diagratica		Total for all tenures			Industrial forest companies		Independent forest owners			PTPZL		
	Planning	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
1	Was a complete copy of the FPP available?	50	3.9	AS	16	4.0	н	15	3.7	AS	19	4.0	Н
2	Was the FPP in a sound and secure filing system?	50	4.0	Н	16	4.0	Н	15	3.9	AS	19	4.0	Н
3	Was the FPP, and variations fully signed and dated	50	3.7	AS	16	3.9	AS	15	3.6	AS	19	3.7	AS
4	Was the FPP/variations completely, clearly and legibly documented?	49	3.2	S	16	3.4	S	15	3.1	S	18	3.0	S
5	Was the FPP and variations in accordance with the code?	49	3.9	AS	16	4.0	Н	15	3.7	AS	18	3.9	AS
6	Were all variations documented?	18	3.4	S	5	3.3	S	7	3.1	S	6	3.7	AS
7	Was State and local gov't consulted, as required?	8	4.0	Н	2	4.0	Н	4	4.0	Н	2	4.0	Н
8	Was local gov't notified of the operational start date?	46	3.8	AS	15	4.0	Н	13	3.6	AS	18	3.8	AS
9	Have all adjacent landholders been identified and notified?	33	3.8	AS	13	3.9	AS	13	3.5	AS	7	4.0	Н
10	Did FPP indicate that a fire management plan was prepared where necessary?	28	4.0	Н	9	4.0	Н	7	3.9	AS	12	4.0	Н
11	Has planning identified intakes, aquaculture and threatened species?	11	3.7	AS	4	4.0	Н	2	2.5	BS	5	4.0	Н
	Weighted mean		3.8	AS		3.9	AS		3.6	AS		3.8	AS
	Weighted std		0.3			0.2			0.3			0.3	

Roading

			otal for a			strial fo			endent owners			PTPZL	
	Roading	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
12	Has road location minimised soil erosion and stream sedimentation?	11	4.0	Н	0			2	4.0	Н	9	4.0	Н
13	Has valley bottom roading minimised potential stream sediment?	0			0			0			0		
14	Has roading avoided high or very highly erodible soils?	1	4.0	Н	0			0			1	4.0	Н
15	Has the road standard proven adequate to the haulage task?	11	4.0	Н	2	4.0	Н	3	4.0	Н	6	4.0	Н
16	Are table drains properly constructed to carry likely flows?	9	4.0	Н	1	4.0	Н	1	4.0	Н	7	4.0	Н
17	Is culvert spacing and location adequate?	6	4.0	Н	1	4.0	Н	1	4.0	Н	4	4.0	Н
18	Have culverts been effectively designed and constructed?	6	4.0	Н	1	4.0	Н	1	4.0	Н	4	4.0	Н
19	Has the road been adequately drained?	8	4.0	Н	1	4.0	Н	2	4.0	Н	5	4.0	Н
20	Have access tracks been drained and stabilised after use?	4	3.5	AS	1	2.0	BS	2	4.0	н	1	4.0	н
21	Are cuts and fills balanced and/or spoil disposed of properly?	2	4.0	Н	0			1	4.0	Н	1	4.0	Н
22	Are batter slopes stable?	2	3.8	AS	0			1	4.0	Н	1	3.5	AS
23	Has potential instability been recognised and managed?	0			0			0			0		

Roading (continued)

			otal for a			strial fo			endent owners			PTPZL	
	Roading	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
24	Have code steep country prescriptions been implemented?	0			0			0			0		
25	Has clearing width and top soil stripping been minimised?	7	4.0	Н	0			0			7	4.0	Н
26	Have new or upgraded stream crossings been well located?	2	4.0	Н	0			0			2	4.0	Н
27	Have new or upgraded stream crossings been well designed?	2	4.0	Н	0			0			2	4.0	Н
28	Have new/upgraded stream crossings been well constructed?	2	4.0	Н	0			0			2	4.0	Н
29	Has drainage been diverted within 50 m of streams?	2	3.3	S	0			1	2.5	BS	1	4.0	н
30	Have temporary crossings class 2 & 3 been removed and drained?	0			0			0			0		
31	Have permanent all- weather roads been suitably surfaced?	7	4.0	Н	1	4.0	Н	0			6	4.0	н
32	Have nonconforming or hazardous roads been closed or rehabilitated?	0			0			0			0		
33	Does the condition of all retained roads minimise erosion?	1	4.0	Н	0			0			1	4.0	н
34	Does the condition of roads of no further use minimise erosion?	0			0			0			0		

Roading (continued)

			otal for a			ıstrial fo ompani		-	endent owners			PTPZL	
	Roading	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
35	Have quarries and pits been well located, managed and rehabilitated?	0			0			0			0		
36	Has an effective maintenance system been applied?	17	3.9	AS	6	4.0	Н	2	3.0	S	9	4.0	Н
37	Has the FPP/variations/code been followed?	11	3.8	AS	2	4.0	Н	3	3.3	S	6	4.0	Н
	Weighted mean		3.9	AS		3.9	AS		3.7	AS		4.0	Н
	Weighted std		0.1			0.5			0.5			0.1	

Harvesting

			otal for a			strial fo			endent owners			PTPZL	
	Harvesting	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
38	Is the extraction design consistent with the code?	37	4.0	Н	12	4.0	Н	11	3.9	AS	14	4.0	Н
39	Has appropriate harvesting equipment been used?	32	4.0	н	8	4.0	Н	10	4.0	Н	14	4.0	н
40	Has the harvesting boundary been clearly marked?	38	3.7	AS	10	4.0	Н	13	3.5	AS	15	3.8	AS
41	Has harvesting been confined within the boundary?	31	3.9	AS	10	4.0	Н	7	3.7	AS	14	4.0	н
42	Has all debris been retained within the harvesting boundary?	31	4.0	Н	11	4.0	Н	7	4.0	Н	13	4.0	Н
43	Has snigging complied with wet weather limitations?	3	2.3	BS	0			0			3	2.3	BS
44	Has snigging avoided the creation of bypass tracks?	0			0			0			0		
45	Has cartage complied with wet weather limitations?	0			0			0			0		
46	Does snig track (ST) location and construction facilitate drainage?	12	4.0	Н	4	4.0	Н	1	4.0	Н	7	4.0	Н
47	Have STs avoided crossing class 1 and 2 watercourses?	3	4.0	Н	2	4.0	Н	0			1	4.0	Н
48	Have cl 3 & 4 ST crossings been minimised, & well located?	5	4.0	Н	3	4.0	Н	0			2	4.0	Н
49	Have wet major STs taken steps to minimise avoidable impact?	3	2.7	BS	0			0			3	2.7	BS

Harvesting (continued)

			otal for a			strial fo			endent owners			PTPZL	
	Harvesting	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
50	Has snigging avoided serious avoidable impact?	17	3.6	AS	8	3.5	AS	2	4.0	Н	7	3.6	AS
51	Has snigging along drainage lines been avoided?	4	4.0	Н	2	4.0	Н	0			2	4.0	Н
52	In thinning ops, has ST location minimised damage to trees?	2	3.8	AS	0			1	4.0	Н	1	3.5	AS
53	Have snig tracks been progressively drained?	2	3.5	AS	0			1	3.0	S	1	4.0	Н
54	Does snig track drainage comply with code specifications?	5	4.0	Н	0			0			5	4.0	Н
55	Has snig track drainage been effective?	5	3.6	AS	1	2.0	BS	0			4	4.0	Н
56	Has snig track rutting been stabilised?	4	3.5	AS	0			0			4	3.5	AS
57	Have snig tracks crossings been removed and stabilised?	1	4.0	Н	0			0			1	4.0	Н
58	Are landings appropriately located?	27	3.8	AS	7	4.0	Н	8	3.8	AS	12	3.8	AS
59	Are landings appropriately sized?	18	4.0	Н	4	4.0	Н	5	4.0	Н	9	4.0	Н
60	Have landings been properly constructed?	18	4.0	Н	4	4.0	Н	5	4.0	Н	9	4.0	Н
61	Have landings been properly managed and stabilised?	20	4.0	Н	5	4.0	Н	5	4.0	Н	10	3.9	AS
62	Is the width of the streamside reserves (SSR) or machinery exclusion zones (MEZ) correct?	14	3.9	AS	0			5	4.0	Н	9	3.9	AS

Harvesting (continued)

			otal for a			strial fo		-	endent owners			PTPZL	
	Harvesting	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
63	Have cl 1,2,&3 SRs & required, cl 4 MEZ, been clearly taped?	11	4.0	Н	0			3	4.0	Н	8	4.0	Н
64	Have required cl 4 streams been upgraded to new guidelines?	5	4.0	Н	0			2	4.0	Н	3	4.0	н
65	Has felling avoided unreasonable damage to SSRs and MEZs?	10	4.0	Н	0			2	4.0	Н	8	4.0	Н
66	Has machinery been excluded from SSRs and MEZs?	7	4.0	Н	0			2	4.0	Н	5	4.0	Н
67	Has harvesting slash been kept out of SSRs or class 4 MEZs?	8	4.0	Н	0			2	4.0	Н	6	4.0	Н
68	Has felling in SSRs and MEZs complied with the code?	3	4.0	Н	0			2	4.0	Н	1	4.0	Н
69	Has harvesting in plantation SSRs complied with the code?	14	3.9	AS	10	3.8	AS	3	4.0	Н	1	4.0	Н
70	Have cables been pulled through cl 1,2,3 SSR without damage?	0			0			0			0		
71	Have potential cable erosion channels been stabilised?	0			0			0			0		
72	Has the FPP and variations been followed?	34	3.9	AS	11	4.0	Н	8	3.9	AS	15	3.8	AS
	Weighted mean		3.9	AS		3.9	AS		3.9	AS		3.9	AS
	Weighted std		0.2			0.2			0.2			0.3	

Reforestation

			otal for a			strial fo			endent owners			PTPZL	
	Reforestation	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
73	Has the FPP and variations been followed?	18	3.9	AS	5	4.0	н	5	3.8	AS	8	4.0	Н
74	Has an appropriate reforestation technique been prescribed?	21	3.4	S	4	4.0	Н	6	3.3	S	11	3.2	S
75	Have fuel reduction burns been effectively carried out?	5	3.2	S	0			1	2.0	BS	4	3.5	AS
76	Have streamside reserves been protected from fire?	6	4.0	Н	0			1	4.0	Н	5	4.0	Н
77	Have class 4 stream MEZs been protected from fire?	3	4.0	Н	0			0			3	4.0	Н
78	Has appropriate seed been selected for native forest regeneration?	9	4.0	Н	0			1	4.0	Н	8	4.0	Н
79	Is an effective stocking likely to be achieved?	15	3.2	S	1	4.0	Н	5	2.8	BS	9	3.4	S
80	Have trees been protected from grazing and browsing damage?	9	3.8	AS	1	4.0	Н	2	4.0	Н	6	3.7	AS
81	Has burning been effectively carried out and protected SSRs?	1	4.0	Н	0			1	4.0	Н	0		
82	Has cultivation minimised the risk of soil erosion?	1	4.0	Н	0			1	4.0	Н	0		
83	Has cultivation been excluded within 2 m of drainage depressions?	3	4.0	Н	1	4.0	н	2	4.0	Н	0		
84	Have class 1,2 and 3 streams and their SSRs been protected?	4	4.0	Н	2	4.0	Н	2	4.0	Н	0		

Reforestation (continued)

			otal for a			ıstrial fo ompani		-	endent owners			PTPZL	
	Reforestation	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
85	Have class 4 streams and their 10 m MEZs been protected?	3	4.0	Н	2	4.0	Н	1	4.0	Н	0		
86	Has the specified stocking standard been achieved?	6	4.0	Н	4	4.0	Н	2	4.0	Н	0		
87	Have trees been protected from grazing/browsing damage?	7	4.0	Н	4	4.0	Н	3	4.0	Н	0		
88	Do track and firebreak locations protect water and visual values?	12	4.0	Н	2	4.0	Н	3	4.0	Н	7	3.9	AS
	Weighted mean		3.7	AS		4.0	Н		3.6	AS		3.7	AS
	Weighted std		0.3			0.0			0.5			0.3	

Fuels and rubbish

	Fuels and rubbish		otal for a			istrial fo ompani		•	endent owners			PTPZL	
		No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
89	Have fuels, oils, greases and chemicals been well managed?	23	4.0	Н	7	4.0	Н	7	4.0	Н	9	4.0	Н
90	Has all rubbish been removed?	38	3.9	AS	11	3.9	AS	11	4.0	Н	16	3.9	AS
	Weighted mean		4.0	Н		3.9	AS		4.0	Н		3.9	AS
	Weighted std		0.0			0.0			0.0			0.0	

Soils and water

	Soils and water		otal for a			strial fo		-	endent owners			PTPZL	
		No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
91	Has the soil erodibility rating been correctly determined?	46	3.9	AS	13	4.0	Н	14	3.9	AS	19	3.9	AS
92	Has landslip potential been correctly determined?	44	4.0	Н	12	4.0	Н	15	4.0	Н	17	4.0	н
93	Has burning intensity been appropriate for the soil?	11	4.0	Н	0			4	4.0	Н	7	4.0	Н
94	High/v high erodibility soils or >landslide threshold referred?	4	4.0	Н	1	4.0	Н	2	4.0	Н	1	4.0	Н
95	Evidence of post- operational accelerated soil erosion?	28	3.7	AS	11	3.6	AS	7	3.4	S	10	3.9	AS
96	Have all cl 1,2 3 and 4 streams been identified and classified?	28	4.0	Н	10	4.0	Н	9	4.0	Н	9	4.0	Н
97	Evidence of significant post-harvest stream erosion?	15	3.6	AS	6	3.7	AS	4	3.5	AS	5	3.7	AS
	Weighted mean		3.9	AS		3.9	AS		3.9	AS		3.9	AS
	Weighted std		0.1			0.2			0.2			0.1	

Flora

	Flora		tal for a	ıll		strial foi mpanie		Indepe	ndent fo wners	orest		PTPZL	
		No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
98	Has the FPP evaluation been correctly completed for plant communities?	50	4.0	н	16	4.0	н	15	3.9	AS	19	4.0	н
99	Has the evaluation been correctly completed for priority plant species?	48	4.0	Н	16	3.9	AS	13	4.0	Н	19	3.9	AS
100	Has the evaluation been completed for sites of potential significance?	47	4.0	Н	15	4.0	н	13	4.0	Н	19	4.0	Н
101	Has the FPP evaluation been completed for effects on reserves and special management zones (SMZ)?	29	3.9	AS	8	4.0	н	9	3.6	AS	12	4.0	н
102	Have flora values been referred to FPA Botanist as required?	23	4.0	Н	6	4.0	Н	7	4.0	Н	10	4.0	н
103	Have important flora values been taken into account in FPP?	27	3.9	AS	7	3.9	AS	9	3.8	AS	11	4.0	Н
104	Have the botanical requirements of the FPP been followed?	42	3.9	AS	13	3.9	AS	13	3.7	AS	16	3.9	AS
	Weighted mean		3.9	AS		4.0	Н		3.8	AS		4.0	Н
	Weighted std		0.1			0.0			0.2			0.0	

Fauna

	Fauna		otal for a			strial fo			endent owners			PTPZL	
		No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
105	Was all the required information supplied in the evaluation?	50	3.8	AS	16	3.9	AS	15	3.9	AS	19	3.7	AS
106	Were known localities and habitat for threatened species identified?	44	3.9	AS	14	4.0	Н	13	3.8	AS	17	3.9	AS
107	Was FPA advice sought on threatened species, if required?	29	4.0	Н	7	4.0	Н	8	4.0	Н	14	4.0	н
108	Were prescriptions for threatened species included in FPP?	43	3.6	AS	14	3.9	AS	10	3.4	S	19	3.6	AS
109	If present, were WHS identified and WHS prescriptions incorporated?	10	4.0	н	2	4.0	н	2	4.0	н	6	4.0	н
110	If present, were faunal SMZs identified and prescriptions included in FPP?	5	4.0	Н	2	4.0	Н	1	4.0	Н	2	4.0	н
111	Was the requirement for wildlife habitat clumps (WHC) correctly assessed?	14	4.0	н	1	4.0	н	3	4.0	н	10	4.0	н
112	Have FPP threatened fauna prescriptions been implemented?	24	4.0	Н	7	4.0	н	5	4.0	Н	12	4.0	Н
113	Have WHS prescriptions in the FPP been implemented?	7	4.0	н	1	4.0	н	2	4.0	н	4	4.0	н
114	Were the SMZ prescriptions in the FPP implemented?	3	4.0	Н	1	4.0	н	1	4.0	Н	1	4.0	н
115	Were the WHC prescriptions in the FPP implemented?	11	4.0	Н	3	4.0	Н	1	4.0	Н	7	4.0	н
	Weighted mean		3.9	AS		4.0	Н		3.8	AS		3.9	AS
	Weighted std		0.1			0.1			0.2			0.2	

Landscape

Landscape		Total for all tenures			Industrial forest companies			Independent forest owners			PTPZL		
		No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
116	Was the LMO assessed correctly?	44	3.9	AS	11	4.0	Н	14	3.8	AS	19	4.0	н
117	Have all viewing issues been identified?	29	4.0	Н	9	4.0	Н	7	4.0	Н	13	4.0	Н
118	Was a notification sent to the FPA where required?	5	3.6	AS	2	4.0	Н	3	3.3	S	0		
119	Clearfall harvesting	20	4.0	Н	8	4.0	Н	6	4.0	Н	6	4.0	Н
120	Plantation development	1	4.0	Н	1	4.0	Н	0			0		
121	Partial harvesting	6	4.0	Н	0			3	4.0	Н	3	4.0	Н
122	Roads, snig tracks, landings, firebreaks and quarries	1	4.0	Н	0			0			1	4.0	Н
123	Skylines	0			0			0			0		
124	Steep areas	0			0			0			0		
125	Were the FPP prescriptions applied correctly?	11	4.0	Н	4	4.0	Н	2	4.0	Н	5	4.0	Н
126	Was the recommended landscape management objectives achieved?	31	3.9	AS	9	4.0	Н	10	3.8	AS	12	4.0	Н
	Weighted mean		4.0	Н		4.0	Н		3.8	AS		4.0	Н
	Weighted std		0.1			0.0			0.2			0.0	

Appendix 3 Results of the 2013–14 assessment of forest practices plans (continued)

Cultural heritage

	Cultural heritage		otal for a			strial fo		-	endent owners			PTPZL	
		No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
127	Has MDC zoning been complied with on PTPZL?	28	4.0	н	6	4.0	н	3	4.0	Н	19	4.0	н
128	Has Conserve been consulted and site info. identified?	49	3.8	AS	15	3.9	AS	15	3.9	AS	19	3.6	AS
129	Has Aboriginal cultural heritage sensitivity been identified?	41	4.0	Н	14	4.0	Н	10	4.0	Н	17	3.9	AS
130	Was archaeologist's advice sought where necessary?	13	3.8	AS	4	4.0	Н	2	4.0	Н	7	3.7	AS
131	Have cultural heritage prescriptions been followed?	15	3.7	AS	6	3.8	AS	1	4.0	Н	8	3.6	AS
132	If a post op survey was recommended, was it completed?	15	3.2	S	5	3.0	S	3	3.3	S	7	3.3	S
133	Have site recording and management been in accordance with the Act?	2	4.0	Н	0			0			2	4.0	н
	Weighted mean		3.8	AS		3.8	AS		3.9	AS		3.7	AS
	Weighted std		0.2			0.3			0.2			0.2	

Appendix 3 Results of the 2013–14 assessment of forest practices plans (continued)

Geomorphology

	Geomorphology		otal for a			strial fo		-	endent owners			PTPZL	
		No.	Mean	PR	No.	Mean	PR	No.	Mean	PR	No.	Mean	PR
134	Has geoscience evaluation been correctly completed?	46	3.9	AS	15	3.9	AS	12	3.9	AS	19	4.0	н
135	Have vulnerable karst soils been correctly identified?	12	4.0	Н	4	4.0	Н	1	4.0	Н	7	4.0	н
136	Has the FPA geoscientist been consulted as required?	19	4.0	Н	8	4.0	н	2	4.0	н	9	4.0	н
137	Have appropriate prescriptions been included in the FPP?	21	4.0	Н	8	4.0	Н	3	4.0	Н	10	3.9	AS
138	Have geomorphology prescriptions been implemented?	13	4.0	Н	7	4.0	Н	0			6	4.0	н
139	In a karst area, have the code provisions been followed?	6	4.0	Н	5	4.0	Н	1	4.0	Н	0		
	Weighted mean		4.0	Н		4.0	Н		3.9	AS		4.0	Н
	Weighted std		0.0			0.0			0.0			0.0	

Background

Section 4C(fa) of the *Forest Practices Act 1985* requires the FPA to monitor and report on the clearing of trees, harvesting and reforestation activity in relation to the maintenance of a permanent native forest estate.

The Permanent Native Forest Estate Policy was established through the Tasmanian Regional Forest Agreement (RFA), and was most recently revised in September 2011. The policy is available on the Department of State Growth's website.

The policy aims to maintain a permanent native forest estate by placing limits on conversion of native forest communities to other land uses. The policy does not restrict management activities such as harvesting and grazing. Harvesting is permitted in all forest types where the silvicultural system ensures successful regeneration and long-term maintenance of that forest community.

The policy prescribes that the area of native forest will be retained above minimum thresholds, expressed as a percentage of the native forest estate assessed in 1996 under the RFA. The Permanent Native Forest Estate Policy requires the following levels of retention of native forest in Tasmania:

- **Statewide extent of native forest**: 95 per cent of the estimated 1996 area of native forest is to be maintained.
- Threatened (rare, vulnerable and endangered) forest communities (as listed in the Tasmanian Nature Conservation Act 2002) are to be maintained in accordance with the Forest Practices Act. Conversion is only permitted where it will not substantially detract from the conservation of that forest community or conservation values within the immediate area.
- Non-threatened forest communities must be maintained at a level no less than 75 per cent of the 1996 area of the community or a minimum of 2000 hectares (whichever is the higher) in each Interim Biogeographic Region for Australia (IBRA) bioregion. This requirement was introduced in December 2009.
- Clearing and conversion may not exceed 40 hectares per property per year. This requirement was introduced in September 2011.

The above forest community and property thresholds may only be exceeded where the Minister administering the *Forest Practices Act 1985* accepts a case for substantial public benefit and there is no substantial loss of conservation values.

The Permanent Native Forest Estate Policy also specifies that forestry operations do not result in the incidental clearance and conversion of threatened non-forest vegetation communities, except in those conditions where the activity will not substantially detract from the conservation of that non-forest vegetation community or conservation values within the immediate area. This requirement is supported by changes made in 2007 to the Tasmanian *Nature Conservation Act 2002* and the Forest Practices Act. Non-forest communities are not considered further in this report.

The Permanent Native Forest Estate Policy is given effect through the FPA's consideration of applications for FPPs under the Forest Practices Act. Planning tools and instructions ensure that forestry operations affecting communities with a priority for conservation are referred by FPOs to the FPA's scientific staff for specialist advice. Administrative instructions ensure that policy requirements for threatened communities are incorporated into FPP planning. The FPA maintains a database which contains details of all certified FPPs, including (for each FPP) the communities in the FPP area and the type of operation affecting each community; this database forms the basis for the FPA's monitoring and reporting on Tasmania's permanent native forest estate.

The extent of forest communities as mapped in 1996 is the benchmark for reporting on the permanent native forest estate. Until 2007, FPA annual reports used the 1996 figures as identified in the Tasmanian RFA (1997) and associated documents. The 1996 mapping was reassessed during preparation of the 2002 <u>State of the forests Tasmania report</u>. For most communities, differences between the 1997 and 2002 figures are minor, with the most substantial differences being an increase in the mapped extent of some rainforest communities in the 2002 assessment. The revised (2002) figures are used in this annual report.

From 1997 to 2006, suitable areas of private land that contain forest communities with a priority for conservation, or other values specified in the RFA, were referred to the Private Forest Reserves Program, DPIPWE, so that this program could assess and, if appropriate, negotiate conservation options with the landowner. The Private Forest Reserves Program was replaced by the Australian Government's Forest Conservation Fund from 2006 to 2009. No dedicated forest reserve programs currently exist. However, persons who have an application for an FPP refused or amended because of threatened native vegetation may apply for compensation under the Nature Conservation Act.

The permanent native forest estate figures

The tables below provide the bioregional extent and conversion of forest communities to 30 June 2014. Figures given for the 1996 RFA forest community extent (in hectares) are based on the 2002 (*State of the forests Tasmania report*) revision of the 1996 RFA mapping data. Care is needed in interpreting the data, for the following reasons:

 The figures relate to planned operations, not all of which will have been completed in the reporting period.

- Areas of forest communities given in FPPs are generally gross areas that may not
 exclude reserves such as streamside reserves. The figures relating to the conversion
 of native forest are therefore likely to be overestimates for some communities.
- Conversion of threatened forest communities was permitted under the 1997 Permanent Native Forest Estate Policy. The FPA imposed a moratorium on further conversion of threatened communities in 2002, pending a review by the government of its Permanent Native Forest Estate Policy. The moratoriums were supported by bilateral agreements (signed in May 2003 and May 2005) between the Australian and Tasmanian governments. Under the revised Permanent Native Forest Estate Policy (2007), the FPA was given discretionary power to allow conversion of threatened communities in exceptional circumstances, where the conversion will not substantially detract from the conservation of that forest community or conservation values within the immediate area. Such clearance, in many cases, has been accompanied by reservation (offsets) of other areas of equal or greater conservation value.
- The proportions of forest communities converted are based on the area of each community as mapped in 1996 (from RFA mapping and revised *State of the Forests Tasmania Report* mapping, as discussed above). The mapping of forest communities is also subject to other reviews (e.g. through mapping undertaken by DPIPWE and the *Sustainability indicators report 2007*). Such revisions have provided more accurate information on the extent and distribution of forest communities, and have assisted the FPA to supply advice for operations affecting threatened forest communities or other communities approaching regional thresholds. Some figures given in previous annual reports have been revised in the light of more accurate information.
- In the 2005–06 reporting period, the Tasmanian and Australian governments approved the reclassification of the RFA community 'Inland *E. amygdalina* forest', following a review of this community by the Scientific Advisory Committee to the Private Forest Reserves Program (CARSAG). This community has been replaced by:
 - o 'Inland *E. amygdalina E. viminalis E. pauciflora* forests and woodlands on Cainozoic deposits'
 - o 'E. amygdalina forest on mudstone'.

Conversion figures for these communities are given separately in the tables below for this reporting period (2013–14) and the total conversion since the reclassification (i.e. 1996–14) is also given.

 The analyses do not include figures for clearing not associated with harvesting, which was conducted before such clearing became subject to regulation in 2002, under the Forest Practices Act. A negligible amount of such clearing would have occurred in more commercial forest types, but may have been significant in some drier forests and woodlands with low timber quality.

Woolnorth bioregion as at 30 June 2014

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
1	Coastal <i>E. amygdalina</i> forest	24,646.0	22.0	987.9	4.0
2	E. amygdalina forest on dolerite	18,134.0		2,347.6	12.9
3≫	Inland E. amygdalina forest	902.0		121.6	13.4
4*	E. amygdalina forest on sandstone	330.0	0.5	16.5	5.0
5	Allocasuarina verticillata forest	177.0		9.9	5.6
6*	E. brookeriana wet forest	4,439.0	99.7	264.9	6.0
7	Acacia melanoxylon forest on flats	7,987.0	65.8	611.4	7.7
8	Acacia melanoxylon forest on rises	7,852.0	2.0	228.4	2.9
9*	Banksia serrata woodland	156.0		0.0	0.0
10	E. coccifera dry forest	41.0		1.0	2.4
12	Dry E. delegatensis forest	3,892.0		52.0	1.3
13	E. viminalis / E. ovata / E. amygdalina / E. obliqua damp sclerophyll forest	29,915.0	1.0	1,866.9	6.2
14	Tall E. delegatensis forest	14,552.0		2,324.7	16.0
16*	E. viminalis and/or E. globulus coastal forest	10.0		1.4	13.5
19*	King Island E. globulus / E. brookeriana / E. viminalis forest	2,411.0		9.0	0.4
20	Leptospermum sp. / Melaleuca squarrosa swamp forest	7,304.0	94.0	1,796.1	24.6
21	Callidendrous and thamnic rainforest on fertile sites	28,659.0		4,555.8	15.9
22	Thamnic rainforest on less fertile sites	25,623.0		240.3	0.9
23*	Melaleuca ericifolia coastal swamp forest	198.0	78.0	114.1	57.1
25	Dry E. nitida forest	14,012.0	1,233.0	1,825.2	13.0

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013-14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
27*	Notelaea ligustrina and/or Pomaderris apetala closed forest	42.0		3.0	7.1
28	Tall <i>E. nitida</i> forest	2,932.0	7.3	626.1	21.4
29	Dry E. obliqua forest	29,106.0	49.3	4,554.6	15.6
30	Tall E. obliqua forest	124,714.0	104.4	19,401.8	15.6
31*	Shrubby E. ovata – E. viminalis forest	2,979.0	1.3	79.4	2.6
34	E. pauciflora forest on Jurassic dolerite	-		0.3	&
36	E. pauciflora forest on sediments	-		3.4	&
37	E. regnans forest	2,632.0		926.3	35.2
39	E. rodwayi forest	104.0		3.0	2.9
41	Acacia dealbata forest	16,450.0		736.8	4.5
43	E. subcrenulata forest	125.0		0.0	0.0
47	E. viminalis grassy forest/woodland	2,905.0		66.0	2.3
49*	E. viminalis wet forest	2,610.0		294.6	11.3
50*	King Billy Pine Forest	0.0		0.0	0.0
64* ≫	Inland <i>E.amygdalina – E. viminalis – E. pauciflora</i> on Cainozoic deposits	-		0.0	&
65≫	E. amygdalina forest on mudstone	-		68.0	&
	TOTAL	375,839.0	1,758.3	44,138.0	11.7

- 1. Only forest communities that occur within each IBRA region are shown.
- 2. Results are estimates, based on RFA mapping and area data provided in FPPs. The area shown as a decrease is likely to be an over-estimate as it is generally based on gross area, which excludes informal reserves such as streamside reserves.
- 3. * Indicates a threatened native vegetation community (rare, vulnerable or endangered).
- 4. >< During 2005–06, Inland *E. amygdalina* was separated into 'Inland *E. amygdalina E. viminalis E. pauciflora* on Cainozoic deposits' and '*E. amygdalina* forest on mudstone', with only the former being considered a threatened forest community.
- 5. Anomalies in mapping (shown with an ampersand (&)) are subject to further field verification. Area data may be modified as mapping is refined.

Ben Lomond bioregion as at 30 June 2014

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
1	Coastal E. amygdalina forest	133,418.0	115.1	7,175.7	5.4
2	E. amygdalina forest on dolerite	42,456.0	10.8	1,754.9	4.1
3≫	Inland E. amygdalina forest	4,567.0		1,171.0	25.6
4*	E. amygdalina forest on sandstone	1,024.0		207.5	20.3
5	Allocasuarina verticillata forest	303.0		0.2	0.1
6*	E. brookeriana wet forest	0.0	0.3	2.3	&
7	Acacia melanoxylon forest on flats	259.0		19.1	7.4
8	Acacia melanoxylon forest on rises	75.0		38.0	50.7
10	E. coccifera dry forest	28.0		0.0	0.0
12	Dry E. delegatensis forest	29,876.0	11.2	1,755.5	5.9
13	E. viminalis / E. ovata / E. amygdalina / E. obliqua damp sclerophyll forest	2,091.0		901.7	43.1
14	Tall E. delegatensis forest	47,552.0	5.0	3,044.3	6.4
20	Leptospermum sp. / Melaleuca squarrosa swamp forest	41.0		8.8	21.5
21	Callidendrous and thamnic rainforest on fertile sites	25,085.0	0.1	376.3	1.5
23*	Melaleuca ericifolia coastal swamp forest	400.0		10.0	2.5
27*	Notelaea ligustrina and/or Pomaderris apetala closed forest	20.0		0.0	0.0
29	Dry E. obliqua forest	29,573.0	98.4	9,872.2	33.4
30	Tall E. obliqua forest	53,509.0	5.0	6,997.7	13.1
31*	Shrubby <i>E.ovata / E. viminalis</i> forest	428.0		89.4	20.9
36	E. pauciflora forest on sediments	1,851.0		0.0	0.0
37	E. regnans forest	27,517.0	0.8	9,154.1	33.3
39	E. rodwayi forest	39.0		77.0	&
40	E. sieberi forest on granite	16,866.0		223.7	1.3
41	Acacia dealbata forest	21,434.0	0.3	1,483.3	6.9

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
42	E. sieberi forest on other substrates	43,278.0		256.7	0.6
47	E. viminalis grassy forest/woodland	18,872.0		110.1	0.6
49*	E. viminalis wet forest	92.0		51.1	55.5
64* ≫<	Inland <i>E.amygdalina / E.viminalis / E.pauciflora</i> on Cainozoic deposits	-		10.4	&
65⊁<	E. amygdalina forest on mudstone	-	2.9	204.4	&
	TOTAL	500,654.0	249.9	44,995.8	9.0

- 1. Only forest communities that occur within each IBRA region are shown.
- 2. Results are estimates, based on RFA mapping and area data provided in FPPs. The area shown as a decrease is likely to be an over-estimate as it is generally based on gross area, which excludes informal reserves such as streamside reserves.
- 3. * Indicates a threatened native vegetation community (rare, vulnerable or endangered).
- 4. >< During 2005–06, Inland *E. amygdalina* was separated into 'Inland *E. amygdalina E. viminalis E. pauciflora* on Cainozoic deposits' and '*E. amygdalina* forest on mudstone', with only the former being considered a threatened forest community.
- 5. Anomalies in mapping (shown with an ampersand (&)) are subject to further field verification. Area data may be modified as mapping is refined.

Midlands bioregion as at 30 June 2014

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
1	Coastal <i>E. amygdalina</i> dry sclerophyll forest	3,250.0		5.0	0.2
2	E. amygdalina forest on dolerite	41,279.0	2.0	1,071.7	2.6
3⊁<	Inland E. amygdalina forest	19,734.0		654.5	3.3
4*	E. amygdalina forest on sandstone	3,935.0		72.8	1.9
5	Allocasuarina verticillata forest	269.0		7.5	2.8
12	Dry E. delegatensis forest	9,642.0		1,584.2	16.4
13	E. viminalis / E. ovata / E. amygdalina / E. obliqua damp sclerophyll forest	7,608.0		730.2	9.6
14	Tall E. delegatensis forest	3,812.0		297.5	7.8
16*	E. viminalis and/or E. globulus coastal shrubby forest	70.0	1.0	2.0	2.9
17*	Grassy E. globulus forest	2,805.0		172.5	6.1
21	Callidendrous and thamnic rainforest on fertile soils	108.0		0.0	0.0
22	Thamnic rainforest on less fertile soils	113.0		0.0	0.0
24*	E. morrisbyi forest	22.0		0.0	0.0
25	Dry E. nitida forest	7.0		0.0	0.3
27*	Notelaea ligustrina and/or Pomaderris apetala closed forest	28.0		8.0	28.6
29	Dry E. obliqua forest	13,599.0		1,698.8	12.5
30	Tall E. obliqua forest	8,315.0		494.5	5.9
31*	Shrubby E. ovata/E. viminalis forest	2,656.0		39.0	1.5
32	E. pulchella / E. globulus / E. viminalis grassy shrubby forest	28,223.0	78.0	595.5	2.1
34	E. pauciflora forest on Jurassic dolerite	450.0		69.0	15.3
36	E. pauciflora forest on sediments	1,290.0		0.0	0.0
37	E. regnans forest	996.0		84.2	8.4
38*	E. risdonii forest	375.0		2.0	0.5
39	E. rodwayi forest	113.0		22.0	19.5
41	Acacia dealbata forest	1,911.0		106.9	5.6

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
43	E. subcrenulata forest	10.0		0.0	0.0
46*	Inland E. tenuiramis forest	33,913.0		5.6	0.0
47	E. viminalis grassy forest/woodland	60,259.0	0.5	435.9	0.7
49*	E. viminalis wet forest	61.0		9.5	15.5
64* ≫ <	Inland <i>E.amygdalina – E. viminalis – E. pauciflora</i> on Cainozoic deposits	-		0.0	&
65≫	E. amygdalina forest on mudstone	-		309.5	-
	TOTAL	244,853.0	81.5	8,478.3	3.5

- 1. Only forest communities that occur within each IBRA region are shown.
- 2. Results are estimates, based on RFA mapping and area data provided in FPPs. The area shown as a decrease is likely to be an over-estimate as it is generally based on gross area, which excludes informal reserves such as streamside reserves.
- 3. * Indicates a threatened native vegetation community (rare, vulnerable or endangered).
- 4. >< During 2005–06, Inland *E. amygdalina* was separated into 'Inland *E. amygdalina E. viminalis E. pauciflora* on Cainozoic deposits 'and '*E. amygdalina* forest on mudstone', with only the former being considered a threatened forest community.
- 5. Anomalies in mapping (shown with an ampersand (&)) are subject to further field verification. Area data may be modified as mapping is refined.

Freycinet bioregion as at 30 June 2014

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
1	Coastal E. amygdalina forest	28,574.0	15.0	83.7	0.3
2	E. amygdalina forest on dolerite	70,401.0		1,769.1	2.5
3⊁	Inland E. amygdalina forest	568.0		154.0	27.1
4*	E. amygdalina forest on sandstone	24,012.0		314.9	1.3
5	Allocasuarina verticillata forest	391.0		0.0	0.0
6*	E. brookeriana wet forest	19.0		1.2	6.3
10	E. coccifera dry forest	82.0		1.0	1.2
11*	Callitris rhomboidea forest	606.0		0.0	0.0
12	Dry E. delegatensis forest	66,809.0	4.2	2,000.3	3.0
13	E. viminalis / E. ovata / E. amygdalina / E. obliqua damp sclerophyll forest	0.0		230.0	&
14	Tall E. delegatensis forest	21,263.0		262.1	1.2
16*	E. viminalis and/or E. globulus coastal shrubby forest	977.0		0.0	0.0
17*	Grassy E. globulus forest	10,842.0		352.8	3.3
20	Leptospermum species / Melaleuca squarrosa swamp forest	81.0	5.0	7.0	8.6
21	Callidendrous and thamnic rainforest on fertile sites	627.0		0.0	0.0
27*	Notelaea ligustrina and/or Pomaderris apetala closed forest	21.0		0.0	0.0
29	Dry E. obliqua forest	30,256.0	4.0	2,420.2	8.0
30	Tall <i>E. obliqua</i> forest	30,511.0		1,493.5	4.9
31*	Shrubby E. ovata / E. viminalis forest	719.0		4.9	0.7
32	E. pulchella / E. globulus / E. viminalis grassy shrubby forest	110,203.0	12.0	1,165.1	1.1
34	E. pauciflora forest on Jurassic dolerite	1,274.0		3.5	0.3
36	E. pauciflora forest on sediments	47.0		0.0	0.0
37	E. regnans forest	3,280.0		804.6	24.5
39	E. rodwayi forest	2,149.0		2.5	0.1

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
40	E. sieberi forest on granite	829.0		0.0	0.0
41	Acacia dealbata forest	2,079.0		171.0	8.2
42	E. sieberi forest on other substrates	2,986.0		0.0	0.0
44	E. tenuiramis forest on granite	2,983.0		4.3	0.1
45	E. tenuiramis forest on dolerite	7,514.0		45.3	0.6
46*	Inland E. tenuiramis forest	2,301.0		4.9	0.2
47	E. viminalis grassy forest/woodland	20,908.0		238.0	1.1
49*	E. viminalis wet forest	815.0		0.0	0.0
64* ※	Inland <i>E.amygdalina</i> – <i>E. viminalis</i> – <i>E. pauciflora</i> on Cainozoic deposits	-		0.0	&
65≫	E. amygdalina forest on mudstone	-		21.1	&
	TOTAL	444,127.0	40.2	11,554.9	2.6

- 1. Only forest communities that occur within each IBRA region are shown.
- 2. Results are estimates, based on RFA mapping and area data provided in FPPs. The area shown as a decrease is likely to be an over-estimate as it is generally based on gross area, which excludes informal reserves such as streamside reserves.
- 3. * Indicates a threatened native vegetation community (rare, vulnerable or endangered).
- 4. ★ During 2005–06, Inland *E. amygdalina* was separated into 'Inland *E. amygdalina E. viminalis E. pauciflora* on Cainozoic deposits' and '*E. amygdalina* forest on mudstone', with only the former being considered a threatened forest community.
- 5. Anomalies in mapping (shown with an ampersand (&)) are subject to further field verification. Area data may be modified as mapping is refined.

Central Highlands bioregion as at 30 June 2014

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013-14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
1	Coastal <i>E. amygdalina</i> dry sclerophyll forest	276.0		0.0	0.0
2	E. amygdalina forest on dolerite	5,986.0		1,494.1	25.0
4*	E. amygdalina forest on sandstone	49.0		15.0	30.6
6*	E. brookeriana wet forest	6.0		0.0	0.0
8	Acacia melanoxylon forest on rises	151.0		0.0	0.0
10	E. coccifera dry forest	49,927.0	0.3	23.5	0.0
12	Dry E. delegatensis forest	165,758.0	8.0	9,310.4	5.6
13	E. viminalis / E. ovata / E. amygdalina / E. obliqua damp sclerophyll forest	1,093.0	0.1	107.9	9.9
14	Tall E. delegatensis forest	152,381.0	1.4	6,657.5	4.4
15*	King Billy pine – deciduous beech forest	176.0		0.0	0.0
20	Leptospermum sp. / Melaleuca squarrosa swamp forest	388.0		0.8	0.2
21	Callidendrous and thamnic rainforest on fertile sites	24,755.0		2,207.4	8.9
22	Thamnic rainforest on less fertile sites	53,914.0		137.3	0.3
25	Dry E. nitida forest	5,501.0		4.0	0.1
28	Tall E. nitida forest	1,815.0		0.0	0.0
29	Dry E. obliqua forest	6,626.0		1,875.9	28.3
30	Tall E. obliqua forest	14,125.0	0.2	1,164.5	8.2
31*	Shrubby E. ovata / E. viminalis forest	104.0		3.0	2.9
32	E. pulchella / E. globulus / E. viminalis grassy shrubby forest	1,750.0		51.0	2.9
33*	Pencil pine – deciduous beech forest	176.0		0.0	0.0
34	E. pauciflora forest on Jurassic dolerite	17,079.0		435.8	2.6
35*	Pencil pine forest	314.0		0.0	0.0
36	E. pauciflora forest on sediments	13,026.0		64.7	0.5
37	E. regnans forest	7,843.0	2.0	736.3	9.4
39	E. rodwayi forest	6,272.0		900.4	14.4

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
41	Acacia dealbata forest	7,275.0		326.7	4.5
43	E. subcrenulata forest	3,610.0	1.6	3.9	0.1
45	E. tenuiramis forest on dolerite	8.0		23.0	287.5
46*	Inland E. tenuiramis forest	17,489.0		27.0	0.2
47	E. viminalis grassy forest / woodland	10,141.0		220.3	2.2
49*	E. viminalis wet forest	593.0		0.0	0.0
50*	King Billy pine forest	3,568.0		0.0	0.0
64*≫	Inland <i>E.amygdalina – E. viminalis – E. pauciflora</i> on Cainozoic deposits	-		0.0	&
65≫	E.amygdalina forest on mudstone	-		25.0	&
	TOTAL	572,175.0	13.6	25,815.3	4.5

- 1. Only forest communities that occur within each IBRA region are shown.
- 2. Results are estimates, based on RFA mapping and area data provided in FPPs. The area shown as a decrease is likely to be an over-estimate as it is generally based on gross area, which excludes informal reserves such as streamside reserves.
- 3. * Indicates a threatened native vegetation community (rare, vulnerable or endangered).
- 4. ★ During 2005–06, Inland *E. amygdalina* was separated into 'Inland *E. amygdalina E. viminalis E. pauciflora* on Cainozoic deposits' and '*E. amygdalina* forest on mudstone', with only the former being considered a threatened forest community.
- 5. Anomalies in mapping (shown with an ampersand (&)) are subject to further field verification. Area data may be modified as mapping is refined.

West and south-west bioregion as at 30 June 2014

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
2	E. amygdalina forest on dolerite	0.0		2.0	&
6*	E. brookeriana wet forest	75.0		0.0	0.0
7	Acacia melanoxylon forest on flats	744.0		0.0	0.0
8	Acacia melanoxylon forest on rises	5,074.0	4.0	290.0	5.7
10	E. coccifera dry forest	600.0		0.0	0.0
12	Dry E. delegatensis forest	6,148.0		28.0	0.5
13	E. viminalis / E. ovata / E. amygdalina / E. obliqua damp sclerophyll forest	0.0		3.0	&
14	Tall E. delegatensis forest	21,408.0	3.0	104.0	0.5
15*	King Billy pine – deciduous beech forest	622.0		0.0	0.0
16*	E. viminalis and/or E. globulus coastal shrubby forest	99.0		0.0	0.0
18	Huon pine forest	8,503.0		0.0	0.0
20	Leptospermum sp. / Melaleuca squarrosa swamp forest	9,309.0		431.5	4.6
21	Callidendrous and thamnic rainforest on fertile sites	106,311.0		321.6	0.3
22	Thamnic rainforest on less fertile sites	275,451.0		20.2	0.0
25	Dry E. nitida forest	136,768.0		72.0	0.1
27*	Notelaea ligustrina and/or Pomaderris apetala closed forest	95.0		0.0	0.0
28	Tall E. nitida forest	67,174.0	30.5	326.5	0.5
29	Dry E. obliqua forest	24,924.0		249.0	1.0
30	Tall <i>E. obliqua</i> forest	83,500.0	4.4	2,431.9	2.9
37	E. regnans forest	12,588.0		1,398.1	11.1
41	Acacia dealbata forest	499.0		1.8	0.4
43	E. subcrenulata forest	2,253.0		0.0	0.0

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
50*	King Billy pine forest	13,907.0		0.0	0.0
	TOTAL	776,052.0	41.9	5,679.4	0.7

^{1.} Only forest communities that occur within each IBRA region are shown.

^{2.} Results are estimates, based on RFA mapping and area data provided in FPPS. The area shown as a decrease is likely to be an over-estimate as it is generally based on gross area, which excludes informal reserves such as streamside reserves.

^{3. *} Indicates a threatened native vegetation community (rare, vulnerable or endangered).

D'Entrecasteaux bioregion as at 30 June 2014

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
1	Coastal E. amygdalina forest	61.0		0.3	0.5
2	E. amygdalina forest on dolerite	219.0		4.3	2.0
4*	E. amygdalina forest on sandstone	798.0		6.0	0.8
10	E. coccifera dry forest	3,952.0		2.0	0.1
12	Dry E. delegatensis forest	7,996.0		99.1	1.2
14	Tall E. delegatensis forest	24,803.0	8.2	617.5	2.5
15*	King Billy pine – deciduous beech forest	6.0		0.0	0.0
17*	Grassy E. globulus forest	596.0		61.0	10.2
18	Huon pine forest	9.0		0.0	0.0
20	Leptospermum sp. / Melaleuca squarrosa swamp forest	1,244.0		10.8	0.9
21	Callidendrous and thamnic rainforest on fertile sites	6,889.0		14.7	0.2
22	Thamnic rainforest on less fertile sites	22,944.0		3.1	0.0
25	Dry E. nitida forest	3,031.0		28.1	0.9
27*	Notelaea ligustrina and/or Pomaderris apetala closed forest	54.0		0.0	0.0
28	Tall E. nitida forest	2,402.0		17.0	0.7
29	Dry E. obliqua forest	29,486.0		1,036.4	3.5
30	Tall E. obliqua forest	111,866.0	10.5	7,840.4	7.0
31*	Shrubby E. ovata / E. viminalis forest	222.0		0.7	0.3
32	E. pulchella / E. globulus / E. viminalis grassy shrubby forest	10,905.0		60.4	0.6
35*	Pencil pine forest	11.0		0.0	0.0
37	E. regnans forest	21,388.0	6.2	3,799.1	17.8
41	Acacia dealbata forest	3,890.0	79.4	142.0	3.6
43	E. subcrenulata forest	4,238.0		7.9	0.2
45	E. tenuiramis forest on dolerite	766.0		0.0	0.0

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013–14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
46*	Inland E. tenuiramis forest	1,042.0		7.2	0.7
47	E. viminalis grassy forest/woodland	194.0		0.0	0.0
50*	King Billy pine forest	2,581.0		0.0	0.0
65⊁<	E. amygdalina forest on mudstone	-		5.0	&
	TOTAL	261,593.0	104.3	13,762.8	5.3

- 1. Only forest communities that occur within each IBRA region are shown.
- 2. Results are estimates, based on RFA mapping and area data provided in FPPs. The area shown as a decrease is likely to be an over-estimate as it is generally based on gross area, which excludes informal reserves such as streamside reserves.
- 3. * Indicates a threatened native vegetation community (rare, vulnerable or endangered).
- 4. X During 2005–06, Inland *E. amygdalina* was separated into 'Inland *E. amygdalina E. viminalis E. pauciflora* on Cainozoic deposits' and '*E. amygdalina* forest on mudstone', with only the former being considered a threatened forest community. This threatened community does not occur in this bioregion.
- 5. Anomalies in mapping (shown with an ampersand (&)) are subject to further field verification. Area data may be modified as mapping is refined.

Furneaux bioregion as at 30 June 2014

No.	RFA forest community	1996 RFA area (ha) (2002 dataset)	2013-14 decrease^ (ha)	Total decrease 1996–2014 (ha)	% total decrease from 1996 RFA area (2002 dataset)
5	Allocasuarina verticillata forest	142.0	0.0	0.0	0.0
11*	Callitris rhomboidea forest	120.0	0.0	0.0	0.0
20	Leptospermum sp. / Melaleuca squarrosa swamp forest	285.0	0.0	0.0	0.0
23*	Melaleuca ericifolia coastal swamp forest	11.0	0.0	0.0	0.0
26	Furneaux E. nitida forest	29,712.0	0.0	63.0	0.2
48*	Furneaux E. viminalis forest	135.0	0.0	0.0	0.0
	TOTAL	30,405.0	0.0	63.0	0.2

State totals as at 30 June 2014

Bioregion and state totals	1996 RFA area (ha) (2002 dataset)	2013–14 [^] decrease (ha) ¹	Total decrease 1996–2014^ (ha)	% total decrease from 1996 RFA area (2002 dataset)	Area remaining before threshold is reached (ha)
Woolnorth	375,839	1,758.3	44,138.0	11.7	
Ben Lomond	500,654	249.9	44,995.8	9.0	
Midlands	244,853	81.5	8,478.3	3.5	
Freycinet	444,127	40.2	11,554.9	2.6	
Central Highlands	572,175	13.6	25,815.3	4.5	
West and Southwest	776,052	41.9	5,679.4	0.7	
D'Entrecasteaux	261,593	104.3	13,762.8	5.3	
Furneaux	30,405	0.0	63.0	0.2	
Statewide: dams		25.7	179.1		
State total	3,205,698	2,315.4	154,666.6	4.8	5,618.3

¹ This table includes the area cleared as a result of dam works permits issued under the *Water Management Act 1999*

Appendix 5

Procedures for the management of threatened species under the forest practices system: report on implementation during 2013–14

Summary

- The Procedures for the management of threatened species under the forest practices system (Agreed procedures) are the mechanism by which the requirements for the management of threatened species under the Threatened Species Protection Act 1995 and the Forest Practices Code are delivered through the Tasmanian forest practices system.
- Clause 9 of the *Agreed procedures* requires an annual report of implementation of the *Agreed procedures*. This joint report with DPIPWE covers the 2013–14 period.
- The Agreed procedures (in particular clause (B)4.3) were revised in 2013–14 to
 ensure they are consistent with amendments to the Forest Practices Act, which
 require the FPA to explicitly take account of socio-economic factors and the wood
 supply obligations of the Forestry corporation.
- The major revision and update of the Threatened Fauna Adviser (ThFA) was completed in 2013–14). The ThFA is the primary planning tool for the management of threatened species under the forest practices system.
- DPIPWE and FPA collaborated on the completion of planning tools and field days on the identification and management of habitat for the Tasmanian devil, spottedtailed quoll and grey goshawk.
- DPIPWE finalised listing statements and drafted new listing statements in 2013–14 and maintained locality data delivered via the Natural Values Atlas and updated the Threatened Species Link web-site.
- The RFA priority species project was completed and information on the main outputs (swift parrot strategic plan and the Biodiversity landscape planning guideline) are available via the project page on the DPIPWE web-page and FPA web-site.
- FPA maintained existing planning tools, including minor updates to clarify habitat
 descriptions and range boundaries and carried out briefings for FPOs and others on
 the revised Threatened Fauna Adviser (ThFA). Six technical notes relating to
 threatened species management were drafted.
- FPA provided advice on management actions for threatened species for 185
 notifications of proposed FPPs in 2013–14. The majority of advice requests were for
 the management of habitat for the masked owl, wedge-tailed eagle, swift parrot,
 grey goshawk, spotted-tailed quoll and devil.
- Two proposed FPPs relating to the management of swift parrot habitat for a private land conversion proposal and a state forest clearfell, burn and sow operation were referred to DPIPWE.
- Of the 55 investigations that were completed by the FPA compliance program in 2013–14 there were two relating to threatened species, in circumstances where

- partial harvesting on private property was taking place without a plan, in threatened native vegetation and masked owl and swift parrot habitat.
- A report on the implementation of strategic landscape-scale recommendations (delivered through the 2002 ThFA) for the management of habitat in the Moorina forest block found that these 'strategic' recommendations have been largely met.
- DPIPWE and FPA were involved in a number of research and monitoring projects in 2013–14 that related to threatened species management (swift parrot, keeled snail, wedge-tailed eagle, management of mature forest habitats) in areas covered by the forest practices system. These studies provide information that can be used to assess the effectiveness of the threatened species management recommendations. The reports and publications from these studies are available via the FPA web-site.

Background

The procedures for the management of threatened species under the forest practices system (*Agreed procedures*) are the mechanism by which the requirements for the management of threatened species under the *Threatened Species Protection Act 1995* and the *Forest Practices Code* are delivered through the Tasmanian forest practices system (Section D3.3 of the *Forest Practices Code*). These *Agreed procedures* are a signed agreement between the FPA and DPIPWE and were introduced in 2000 and incorporated into the *Forest Practices Code* (2000). They were revised by DPIPWE and the FPA in 2010 and again in 2014 to be consistent with changes to legislation and policy.

Clause 9 of the *Agreed procedures* requires an annual report of implementation of the *Agreed procedures*. Two previous reports cover the 2011–12 and 2012–13 financial years. This document provides a summary of the activities in 2013–14 that relate to each clause in Part A of the *Agreed procedures* (current at the start of the reporting period). It also contributes to meeting recommendation 16 of the second five-yearly review of progress with implementation of the Tasmanian Regional Forest Agreement.

Report on implementation

(A) Roles and responsibilities

1. Joint roles and responsibilities of the FPA and DPIPWE

- a. The Forest Practices Authority (FPA) and the Department of Primary Industries, Parks, Water and Environment (DPIPWE) will cooperate on the development of procedures, tools, objectives, endorsed management prescriptions and training for the management of threatened species within forests and/or threatened non-forest vegetation types at both the strategic (landscape) level and at the operational (forest practices plan) level.
 - The revisions to the Threatened Fauna Adviser were endorsed in accordance with clause (B)3.3 of the Agreed procedures in April 2014. This new updated version of the Threatened Fauna Adviser (ThFA) can be referred to as the Threatened Fauna Adviser 2014, and supersedes the 2002 version. This decision support tool which delivers recommended actions for listed fauna species, agreed with DPIPWE, can be accessed via the FPA website at

http://www.fpa.tas.gov.au/fpa_services/planning_assistance/advisory_planning_tools/tfa

- FPA Biodiversity Program staff and staff from the Threatened Species and Marine Section (TSMS) of DPIPWE continued to collaborate on the clarification of the recommended actions delivered through the Threatened Fauna Adviser in response to feedback from planners.
- The FPA Biodiversity Program and the TSMS of DPIPWE collaborated in the running of Tasmanian devil, quoll and goshawk field days in the north-west, north-east and south-east in August 2013. These training events were designed for forest practitioners, in particular FPOs, and others involved in the preparation of FPPs, who needed to identify goshawk nests, devil and quoll habitat (including dens and nesting areas). There was a particular focus on identifying denning and nesting areas, and survey methods to identify the occurrence of these cryptic animals. Fifty-seven participants attended (33 private & 24 public) in total.
- The FPA Biodiversity Program Manager and the manager of the TSMS of DPIPWE continued to collaborate on the RFA priority species project funded through the Commonwealth, Caring for Our Country program. A presentation on the <u>Biodiversity landscape planning quideline</u> was given by Dr A Koch at the Australian Bureau of Agricultural and Resource Economics and Sciences (ABARES) Regional Outlook conference, Launceston. FPA staff commenced worked with staff from the Sustainability Section of FT and FT district staff to develop internal PTPZL planning and reporting tools to facilitate the implementation of the <u>Biodiversity landscape planning quideline</u> on PTPZL.
- Staff from the FPA and TSMS of DPIPWE continued to collaborate on the revision of range boundaries and habitat descriptions for threatened species delivered through the Natural Values Atlas and FPAs Biodiversity Values Database.
- The FPA and DPIPWE collaborated on the revision of the Agreed procedures (in particular clause (B)4.3) to ensure outcomes are consistent with amendments to the Forest Practices Act that require the FPA to take explicit account of socioeconomic factors and the wood supply obligations of Forestry Tasmania. Clause (B)4.3 makes explicit reference to the application of the duty of care thresholds under the code. A flow diagram included as an attachment to the Agreed procedures that diagrammatically summarises the process for the application of the duty of care thresholds.
- Work started on the development of a Threatened Flora Adviser in 2013–14. There are approximately 500 vascular flora species listed on the Tasmanian Threatened Species Protection Act 1995. Species are listed as rare, vulnerable or endangered depending on a number of factors such as population numbers, extent of distribution across Tasmania and risk of extinction. Under Section D3.3 of the Forest Practices Code threatened species must be taken into account within areas covered by the Tasmanian forest practices system. Conservation management of threatened flora species is currently achieved on a case by case basis and is heavily reliant on expert opinion from the FPA ecologists, often in consultation with species specialists (e.g. DPIPWE, UTas, consultants). Similar to the ThFA, the first step in the development of the threatened flora adviser involves an extensive review of existing knowledge. The planning tool will be web-based and designed to deliver information and consistent advice to forest planners, to streamline planning and management of threatened flora species. It

will target areas and/or species of high priority for conservation management. A project steering committee involving FPA and DPIPWE specialists and practitioners has been established to oversee this project.

- b. The FPA and the DPIPWE will liaise on any cases that may lead to applications under Part 5 (Conservation Covenants) of the Nature Conservation Act 2002 relating to the refusal or amendment of applications for forest practices plans for the purpose of protecting a threatened species. Where such cases proceed to a tribunal, the FPA and the DPIPWE will cooperate in providing evidence to the tribunal.
 - There were no cases in 2013–14.
 - FPA staff continued to provide advice to DPIPWE on compensation claim issues that have arisen from past FPP refusals.

2. Primary roles and responsibilities of DPIPWE

- a. Developing strategic plans and other strategic instruments for the management of threatened species as prescribed in legislation, plans and policies for which the department is responsible.
 - TSMS prepared listing statements for 11 fauna species and 18 flora species during 2013-14, including three for forest Boronia species, five for forest Epacris species and one for *Caladenia caudata*. A further 5 await final sign off, with a number in draft form. Updates were made by DPIPWE to the Threatened Species Link web-site, with a new tool launched to support threatened species surveys.
 - The RFA priority species project is now completed and information on the main outputs (swift parrot strategic plan and the Biodiversity landscape planning guideline) are available via the project page on the <u>DPIPWE website</u> and <u>FPA</u> website.
 - The Threatened Species Scientific Advisory Committee has made recommendations to the Minister to delist seven flora species including Arthropodium strictum, Cynoglossum australe, Ranunculus sessiliflorus var, sessiliflorus and Senecio velleioides.
 - A draft orchid recovery plan was completed and is now available for public comment.
- b. Co-ordinating and participating in research and monitoring of the impacts of land use activities and other factors on the maintenance of habitat and populations of threatened species.
 - Staff from the TSMS and broader DPIPWE undertook habitat and/or population monitoring for the following RFA priority species: Tasmanian devil, swift parrot, Miena jewel beetle, orange-bellied parrot, forty-spotted pardalote, and a large number of threatened flora species (to varying degrees) in 2012–13. Note that some of this monitoring was carried out on a voluntary basis.

3. Primary roles and responsibilities of the FPA

- a. Organising and coordinating training in threatened species and the use of the planning tools for Forest Practices Officers and others involved in the forest practices plan (FPP) planning process.
 - Training undertaken by FPA staff relating to threatened species management in areas covered by the forest practices system included:
 - briefings for non-governmental organisations on management of threatened species through the forest practices system
 - FPO briefings (2) on the revised Threatened Fauna Adviser and other changes to planning tools
 - presentation at DPIPWE (all of agency) on management of biodiversity values (including threatened fauna) through the forest practices system
 - spotted-tailed quoll, Tasmanian devil and grey goshawk habitat field day, delivered as three one day field days in north-east, north-west and south-east, to all planners and other natural resource managers, August 2013
 - o field day with Norske Skog on the devil and quoll management prescriptions in a plantation context in southern Tasmania.
 - Many of the management recommendations delivered through the ThFA refer the planner to technical notes for further guidance or information. Time was spent by FPA staff, with input from TSMS staff on development of these Technical Notes and making them available to planners in 2013–14:
 - a technical note on the use of the potential eagle nesting habitat model was developed, endorsed and is now available via the website
 - technical notes on identifying Tasmanian devil and spotted-tailed quoll habitat was endorsed and is now available via the website
 - the technical note clarifying the management approach for wedge-tailed eagle nests was reviewed and submitted to the Board of the FPA and the Secretary of DPIPWE for endorsement
 - technical notes on identifying habitat for the swift parrot and giant freshwater crayfish were finalised and submitted to the Board of the FPA and the Secretary of DPIPWE for endorsement.
- b. Assessing notifications lodged as part of the FPP planning process as required to ensure that the planned operations are in accordance with the requirements of the Forest Practices Code and associated planning procedures.
 - Biodiversity Program staff responded to 185 requests for advice on biodiversity issues from FPOs and other forest planners as part of the FPP development process were received between 1 July 2013 and 30 June 2014. Of these, 114 were on PTPZL, with the remainder a mix of private operations. The data in the notification database indicates that field assessments were undertaken for about 16 per cent of notifications. However, this is an underestimate because some involved multiple visits and in some cases the pre-plan visits were not recorded.
 - The FPA compliance program assessed 50 FPPs (approximately 10% of all FPPs) covering the full range of forest operations in 2013–14 as part of the annual compliance audit. The results of this audit are in Appendix 3 of the FPA annual report.

- c. Developing and providing site-specific management advice for forest practices plans where the planned operations are not covered by endorsed management prescriptions. This may involve consultation with relevant specialists within the DPIPWE and other organisations where specific expertise is required.
 - As indicated in (b) above, FPA Biodiversity Program staff processed 185 requests for advice on biodiversity issues from FPOs and other forest planners as part of the FPP development process between 1 July 2013 and 30 June 2014. DPIPWE specialists and specialists from the UTas and Inland Fisheries Service were consulted when specific expertise was required.
 - Tables 1 and 2 show the number of requests for advice for threatened flora and fauna species, respectively. As in 2012–13, a large proportion of biodiversity evaluations carried out as part of the development of an FPP resulted in requests for advice on management actions (notifications to the FPA). This was primarily because of delays in the completion of the revised Threatened Fauna Adviser. Therefore, advice on management actions for threatened species was generally delivered on a case-by-case basis, based on best available information in 2013–14.
 - As in 2012–13 the highest number of requests for advice were for management issues relating to the grey goshawk, wedge-tailed eagle, swift parrot, spottedtailed quoll, Tasmanian devil and masked owl. Requests for advice on the giant freshwater crayfish increased in 2013–14, possibly as a result of the loss of trained planners from the industry. A field day is scheduled in 2014–15 to train new planners.
 - Sixty-seven out of the 182 (37%) requests for advice (for which there was data in the FPA notification database) were for clearfelling native forest operations. A large number of the requests were also for clearfelling and replanting of hardwood plantation operations (17%) and clearing of native forest or plantation for pasture (17%) (Table 3).
 - In 2013–14 the FPA formally advised DPIPWE of two FPPs (one for PTPZL and one for private forest) because the duty of care thresholds, and any voluntary contributions negotiated, were not considered to fully implement the recommended actions within the area covered by the FPP.

Table 1. Number of requests for advice for threatened flora species (Data sourced from the FPA notification database). Note that 156 notifications did not specify which species.

Flora	Notifications
Acacia axillaris - midlands wattle	2
Acacia pataczekii - wallys wattle	3
Acacia siculiformis - dagger wattle	1
Aphelia gracilis - slender fanwort	1
Aphelia pumilio - dwarf fanwort	1
Arthropodium strictum - chocolate lily	2
Asperula scoparia subsp. scoparia - prickly woodruff	2
Austrostipa bigeniculata - doublejointed speargrass	1
Austrostipa scabra - rough speargrass	1
Bolboschoenus caldwellii - sea clubsedge	1
Brunonia australis - blue pincushion	1
Caladenia anthracina - blacktip spider-orchid	1
Caladenia caudata - tailed spider-orchid	1
Caladenia patersonii - patersons spider-orchid	1
Caladenia pusilla - tiny fingers	1
Carex gunniana - mountain sedge	1
Colobanthus curtisiae - grassland cupflower	1
Cynoglossum australe - coast houndstongue	2
Epacris virgata - pretty heath	3
Glycine latrobeana - clover glycine	1
Glycine microphylla - small-leaf glycine	1
Gyrostemon thesioides - broom wheelfruit	1
Haloragis heterophylla - variable raspwort	2

Flora	Notifications
Hypolepis distans - scrambling groundfern	1
Hypoxis vaginata - sheathing yellowstar	2
Juncus amabilis - gentle rush	1
Lachnagrostis scabra subsp. scabra - rough blowngrass	1
Monotoca submutica var. autumnalis - roundleaf broomheath	1
Plantago gaudichaudii - narrow plantain	1
Pomaderris intermedia - lemon dogwood	1
Prasophyllum stellatum - Ben Lomond leek-orchid	1
Pterostylis atriola - snug greenhood	1
Pterostylis commutata - midland greenhood	1
Pterostylis grandiflora - superb greenhood	2
Pultenaea mollis - soft bushpea	1
Pultenaea prostrata - silky bushpea	2
Ranunculus sessiliflorus var. sessiliflorus - rockplate buttercup	1
Scleranthus fasciculatus - spreading knawel	2
Senecio squarrosus - leafy fireweed	1
Siloxerus multiflorus - small wrinklewort	1
Teucrium corymbosum - forest germander	1
Thismia rodwayi - fairy lanterns	2
Veronica plebeia - trailing speedwell	1
Westringia angustifolia - narrowleaf westringia	1

Table 2. Number of requests for advice for threatened fauna species (Data sourced from the FPA notification database). Note that 81 notifications did not specify which species.

Fauna	Notifications
Acanthiza pusilla archibaldi - brown thornbill (King Island)	1
Accipiter novaehollandiae - grey goshawk	20
Anoglypta launcestonensis - northeast forest snail	1
Antipodia chaostola - chaostola skipper	1
Aquila audax fleayi - wedge-tailed eagle	33
Astacopsis gouldi - giant freshwater crayfish	12
Beddomeia angulata - hydrobiid snail (Rabid River)	1
Beddomeia briansmithi - hydrobiid snail (Fern Creek)	3
Beddomeia lodderae - hydrobiid snail (Upper Castra Rivulet)	1
Beddomeia minima - hydrobiid snail (Scottsdale)	2
Beddomeia topsiae - hydrobiid snail (Williamson Creek)	1
Beddomeia turnerae - hydrobiid snail (Minnow River)	1
Catadromus lacordairei - green-lined ground beetle	4
Cave-dwelling invertebrates -	1
Charopidae Skemps - Skemps snail	2
Dasyurotaenia robusta - tapeworm (Tasmanian Devil)	1
Dasyurus maculatus maculatus - Spotted-tail Quoll	31
Dasyurus viverrinus - Eastern quoll	7
Engaeus granulatus - Central North burrowing crayfish	1
Engaeus orramakunna - Mt. Arthur Burrowing Crayfish	3
Engaeus spinicaudatus - Scottsdale Burrowing Crayfish	1

Fauna	Notifications
Galaxias fontanus - Swan galaxias	1
Galaxiella pusilla - dwarf galaxias	4
Haliaeetus leucogaster - white-bellied sea-eagle	14
Hoplogonus simsoni - Simson's Stag Beetle	2
Hoplogonus vanderschoori - Vanderschoor's Stag Beetle	2
Lathamus discolor - swift parrot	25
Limnodynastes peroni - striped marsh frog	2
Lissotes menalcas - Mt. Mangana stag beetle	5
Litoria raniformis - green and gold frog	7
Oreisplanus munionga larana - Marrawah skipper	2
Oreixenica ptunarra - ptunarra brown butterfly	1
Orphninotrichia maculata - caddis fly (Wedge River)	1
Pardalotus quadragintus - forty-spotted pardalote	3
Perameles gunnii gunnii - eastern-barred bandicoot	15
Phrantela pupiformis - hydrobiid snail (Tyenna River)	2
Prototroctes maraena - Australian grayling	5
Pseudemoia pagenstecheri - tussock skink	5
Sarcophilus harisii - Tasmanian devil	40
Tasmanipatus barretti - giant velvet worm	2
Tasmaphena lamproides - keeled snail	2
Tyto novaehollandiae castanops - masked owl	33

Table 3. Number of requests for advice by operation type (Data sourced from the FPA notification database).

Forest type	Operation type	Notifications
Native Forest	Advance growth retention	2
	Aggregated retention	3
	Areas to be reserved from harvesting	3
	Clearfall followed by Plantation	2
	Clearfall followed by Sowing of Native Seed	67
	Clearfall to Remain Cleared	18
	Overstorey removal	1
	Partial harvesting	3
	Potential sawlog retention	2
	Road construction	6
	Seed tree retention	3
	Shelterwood - First cut	4
	Shelterwood - Second cut	3
	Thinning	2
Plantation hardwood	Clearfall followed by Hardwood Plantation	30
naruwoou	Thinning	13
Plantation softwood	Clearfall followed by Hardwood Plantation	1
	Clearfall followed by Softwood Plantation	7
	Clearfall to Remain Cleared	2

- d. Monitoring and reporting on the standard of compliance with, and the effectiveness of, the endorsed or site-specific management prescriptions contained within forest practices plans.
 - The FPA compliance program assessed 50 FPPs covering the full range of forest operations in 2013–14 as part of the annual compliance audit. The results of this audit are in Appendix 3 of the FPA annual report.
 - A report on compliance with strategic management recommendations for threatened fauna species on a PTPZL forest block in the north-east of Tasmania (Moorina) was provided by FT, Sustainability Branch (see publications list at end of report). This report concludes that, in general, the strategic recommendations for threatened fauna species in areas covered by the Tasmanian forest practices system, delivered through the 2001 Threatened Fauna Adviser, have been met through wildlife habitat strips, streamside reserves, other special management zones and unlogged areas. Much of the area retained has been included in the Tasmanian Forest Agreement reserves. The report highlighted the value of developing a process for strategic planning for threatened fauna species.
- e. Undertaking investigations and taking any enforcement action that is necessary to achieve compliance with the prescriptions contained within forest practices plans, in conjunction with the DPIPWE where relevant.
 - The Section Head, TSMS, DPIPWE was notified of any threatened species related compliance investigations throughout 2013–14.
 - A total of 55 compliance investigations into alleged breaches of the Forest Practices Act were completed by the FPA compliance program in the 2013–14 financial year, of which 38 investigations found evidence of a breach. There were two relating to threatened species in circumstances where partial harvesting on private property was taking place without a plan, in threatened native vegetation and masked owl and swift parrot habitat. Both investigations were resolved by payment of a fine under Section 47B of the Forest Practices Act. Total fines of \$9,000 were paid by three individuals.
- f. Collaborating with DPIPWE on, and participating in, research and monitoring priorities relating to threatened species management under the forest practices system.
 - The Biodiversity Program's staff contributed to 10 research and monitoring projects in 2013–14: six were related to threatened species management issues. Five of these projects involve collaboration with TSMS, DPIPWE. These research projects are summarised in Table 4 below.
 - There was collaboration with external researchers, students and institutions and most were externally funded.
 - The FPA and TSMS specialists continued to provide supervisory support to a number of higher degree students undertaking projects which contributed to FPA priority research areas, including Lisa Cawthen (bats and remnants, PhD), Shannon Troy (spotted-tailed quolls and forestry, PhD), and Tierney O'Sullivan (eagle breeding behaviour, Honours). The FPA raptor specialist also contributed a significant amount of time to Tierney O'Sullivan's Honours project, selecting 14 nest sites across the state, supervising construction of hides and providing input on animal ethics issues. Shannon Troy was successful in completing her PhD in 2013–14, which was supported by DPIPWE, FPA and CRC for Forestry. The results from Shannon's thesis have increased our understanding of the ecology of the spotted-tailed quoll and have been used in the revision of the range map, habitat description and management recommendations for this species.

 One of the milestones of the FPA and DPIPWE collaborative project (swift parrot and RFA Priority Species Project) funded by the Australian and Tasmanian governments in February 2010, was to establish a program to monitor the effectiveness of management actions for RFA priority species (i.e. threatened species that are vulnerable to forestry activities). Some of the projects identified as high priority were carried out in 2013–14.

Table 4 Threatened species related research and monitoring projects active in 2013–14 reporting period, with summary of activities undertaken during this period.

Project title	Activities during period 1/7/13 and 30/6/14
How effective are current management actions in protecting wedge-tailed eagle nest sites in production	Aerial nest surveys for 2013–14 were completed. See also work by Tierney O'Sullivan under student projects
forests?	See also work by Herriey & Samvan ander stadent projects
Monitoring the effectiveness of the keeled snail management prescriptions	Sites surveyed for the keeled snail before implementation of the management strategy were re-surveyed to assess the effectiveness of the plan. Results indicate that the population is being maintained, although at a slightly lower density. A report is being prepared.
Testing the mature habitat availability map	Further field work has been done testing the accuracy of the FPA mature habitat availability map in wet forest. This map is used in the management approach for the masked owl, swift parrot and some threatened invertebrate species. This work will be written up in the next financial year. A paper was also published with student Dejan Stojanovic testing the accuracy of the map in dry forest in relation to swift parrot nesting habitat.
Student projects supported by F	PA and DPIPWE
Landscape ecology of the spotted tailed quoll	Shannon Troy submitted her PhD thesis examining the habitat preferences and den requirements of female spotted-tailed quolls. Shannon's results have contributed to the revision of the Biodiversity Values Database and the Threatened Fauna Adviser.
Swift parrot ecology	Dejan Stojanovic has been studying the ecology of swift parrots (and has been testing the FPA Mature Habitat Availability Map). The FPA and DPIPWE are providing logistical and some financial support for ARC funded research.
Swift Parrot ecology	Matt Webb (TS&MS) (enrolled at ANU) is undertaking a PhD study on the ecology of the swift parrot including population trends and habitat use.
Eagle behaviour	Tierney O'Sullivan (Honours) undertook a project designed to assess the behaviour of eagles while on the nest site, but insufficient data was

Project title	Activities during period 1/7/13 and 30/6/14
	collected to make strong conclusions. The relationship between the timing of the breeding season, climate and prey availability was explored. Funding has been obtained and a PhD student is being sought to continue the behavioural research in 2014–15.
Ecology of the eastern quoll	A PhD student (Bronwyn Fancourt) is studying the ecology of the eastern quoll. This project aims to identify the causes of decline of the eastern quoll in its last remaining stronghold. This will be achieved investigating the possible demographic, health, habitat and climatic drivers of decline.

Publications related to threatened species

FPA

See Appendix 1

Forestry Tasmania

 Forestry Tasmania 2014, Implementation of strategic management recommendations for threatened fauna, as delivered by the 2001 Threatened Fauna Adviser, in the Moorina forest block between 2001 and 2014, report prepared for the Forest Practices Authority and DPIPWE by the Sustainability Branch, Forestry Tasmania – July, Hobart, Tasmania.

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