



Resources Safety & Health
Queensland

Annual Report

2021-2022

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Letter of compliance

14 September 2022

The Honourable Scott Stewart MP
Minister for Resources
PO Box 15216 City East
Brisbane Qld 4002

Dear Minister,

I am pleased to submit for presentation to the Parliament the Annual Report 2021–2022 and financial statements for Resources Safety & Health Queensland.

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at page 85 of this report.

Yours sincerely



Mark Stone
Chief Executive Officer
Resources Safety & Health Queensland

Message from the Chief Executive Officer

I am pleased to present the Resources Safety & Health Queensland (RSHQ) annual report.

During 2021-22, RSHQ's commitment to our vision of zero serious harm in the resources sector is reflected in the achievements set out in Part 2, Our Performance, on page 18 of this report.

Fatality and hospital admission are unacceptable outcomes for Queensland resources sector workers. Sadly, there were three work-related fatalities during 2021–2022:

- on 14 September 2021, Mr Graham Dawson was fatally injured at Crinum underground coal mine while conducting strata support work in a conveyor drift with two other workers, one of whom was seriously injured in the incident
- on 21 November 2021, Mr Clark Peadon was fatally injured at Curragh surface coal mine after being struck by a dragline propel shoe
- on 25 March 2022, Mr Gavin Feltwell was fatally injured while dismantling conveyor equipment underground at Moranbah North underground coal mine.

Concerningly, 154¹ workers sustained injuries that required treatment as a hospital inpatient, including specialised and intensive care, and a further 59² cases of mine dust lung disease were reported to RSHQ.

The fatalities and serious injuries which occurred this year demonstrate the need for greater focus on hazard identification, thorough incident investigation, and effective risk control. RSHQ continues to adapt its activities to address these areas and support obligation holders in their responsibility to keep workers safe and healthy.

RSHQ's partnership with the Queensland Government and Heart of Australia delivered a mobile health unit called "HEART 5" during 2021-2022 to help with early detection of mine dust lung disease. HEART 5 is Heart of Australia's fifth mobile unit, providing current and former workers in regional and remote areas with examinations that can detect mine dust lung disease.

The agency has continued to work with industry to implement changes based on the findings of the Brady Fatality Review (2019)³ and the Queensland Coal Mining Board of Inquiry into a serious accident at the Grosvenor mine in 2020. Recommendations from these reports provide industry stakeholders with a crystal-clear assessment of where deficiencies exist and where improvements can be made.

The RSHQ Compliance and Enforcement Policy⁴ outlines the principles and practices that

¹ Injuries requiring hospital admission figures are from Coal (67), Mineral Mines and Quarries (36), Petroleum & Gas (51) and Explosives (0) Inspectorates.

² Among current and former Queensland mine and quarry workers.

³ Brady, S. Review of all fatal accidents in Queensland mines and quarries from 2000 to 2019 (December 2019)

⁴ RSHQ Compliance and Enforcement Policy, <https://www.publications.qld.gov.au/dataset/compliance-and-enforcement-policy>

underpin our compliance and enforcement actions. Relevant work includes:

Inspections, audits and investigations

Across our four inspectorates, RSHQ conducted 3,461 inspections, 207 audits, and 478 investigations in relation to 497 confidential complaints and incidents, with approximately 18% of inspections being unannounced. All inspectorates met or exceeded their annual compliance plans.

Penalties and prosecutions

In 2021-22, 24 penalty infringement notices were issued for gas work and gas device offences. Two matters were referred to the independent Office of the Work Health and Safety Prosecutor, resulting in one prosecution. I exercised my power to cancel two first class certificates of competency under the *Coal Mining Safety and Health Act 1999*.

Advice and support

We issued 30 safety alerts, 11 safety bulletins, and 30 incident periodicals, as well as other hazard and risk related reports for industry. Our inspectors discuss and follow-up on the recommendations provided in these publications when onsite. We also held a range of workshops and forums with industry to facilitate learning and share good practice from across the sector.

Looking towards 2022–2023

Our purpose is to regulate, educate and assist industry in meeting its obligation to protect the safety and health of workers and affected communities. We will continue to focus on achieving the best outcomes for the resources sector through effective regulation using risk-based decision making, evidence and clearly defined assumptions. That means we give thought to the outcomes we want to see and – based on the best available information – deliver a risk-based compliance and enforcement program and adapt it as we go.

Our focus is on things that can seriously harm workers and affect communities and less so on technical infractions that result in no harm. Our communication and education activities are similarly risk-based: we strive to know our audience and align our message to our vision and our expectations, clearly and consistently. We do this by engaging with our stakeholders and partners to increase our collective knowledge base and enhance decision making.

The Mine Dust Health Support Service – a collaboration between the Office of Industrial Relations, WorkCover Queensland and RSHQ – marked its third year of operation, helping 211 individuals access lung screening, compensation and information. This initiative continues to help current and former workers navigate the services available to them.

Coal Mining Board of Inquiry

The Queensland Coal Mining Board of Inquiry was established to investigate the serious accident that occurred at Anglo American operated Grosvenor mine on 6 May 2020, and various high potential incidents involving longwall-related exceedances of methane that occurred in the Queensland coal mining industry between 1 July 2019 and 5 May 2020. Part 1 of the Board of Inquiry's Report was handed down in November 2020, and Part 2 was handed down in May 2021.

RSHQ received 30 of the 65 recommendations made by the Board. RSHQ implemented five of these recommendations in 2021-22 and made substantial progress on the remaining 25; many of which propose legislative amendment and are subject to government consideration.

I would like to thank our employees for their dedication and hard work this past year and acknowledge the support of stakeholders committed to achieving zero serious harm. I am proud of the individual and team contributions that have enabled the delivery of regulatory functions to the resources sector.

Part one – our organisation

About us

Our operating environment

The *Resources Safety and Health Queensland Act 2020* establishes RSHQ as an independent statutory body responsible for regulating worker safety and health in Queensland’s resources industries. In 2021–2022, RSHQ was responsible for administering safety and health legislation applying to Queensland’s resources industries, namely the:

- *Coal Mining Safety and Health Act 1999*
- *Explosives Act 1999*
- *Mining and Quarrying Safety and Health Act 1999*
- *Petroleum and Gas (Production and Safety) Act 2004.*

What we do

Our vision is **zero serious harm**⁵ across the state’s resources sector. Our mission is to regulate, educate and assist industry in meeting its obligations to protect and promote the safety and health of persons from risks associated with mining, quarrying, explosives, and petroleum and gas.

<i>We regulate</i>	Each year, we conduct hundreds of inspections and audits; investigate incidents and complaints; and exercise regulatory powers to deliver our compliance and enforcement program: the core of our regulatory effort.
<i>We educate</i>	We invest heavily in training workers, managing competency and registration schemes, and sharing important news and updates with industry. Our content spans hazards (established and emerging), incidents, trends and best practice.
<i>We assist</i>	We help industry to meet its obligations under the law, protecting workers and the community from serious harm. Our assistance ranges from the Coal Mine Workers’ Health Scheme (CMWHS) – which provides best practice health screening and helps industry to manage health risks to its workers – to our Explosives Reserves which provide safe, secure storage of explosive materials used in the resources industries.

⁵ As a risk-based regulator, RSHQ focuses its resources and effort on protecting communities from bad things or harms. We define serious harm as a fatality, an injury requiring hospital admission or an occupational disease such as mine dust lung disease (MDLD).

Our values

Our eight core values are integral to who we are and how we work. They are underpinned by, and support, the Queensland public sector values.

Safety and wellbeing	Professional excellence	Accountability	Respect
We care about the safety and wellbeing of our colleagues and maintain systems to prevent physical and mental harm.	We value the skills and experience needed to excel in our work. We invest in our people, supporting their professional and personal growth.	We own our decisions, celebrate our successes and learn from our mistakes.	We take personal responsibility for our actions, behaviours and work. We treat others with courtesy, dignity and respect.
Collaboration	Integrity	Responsiveness	Continuous improvement
We seek to work with our colleagues and stakeholders to help achieve our goals and pursue a shared vision.	We are transparent and honest in the work we do. Our decisions are fair, considered and made with an uncompromising adherence to public service ethics and principles.	We deliver what we promise when we promise.	We strive to be more effective and efficient in our work and supporting systems and processes. We accept that we can always be better and remain open to feedback.

Our contribution

During 2021–2022, RSHQ contributed to the Queensland Government’s objectives for the community, through important work including:

- prioritising educational and compliance-based activities with identified high-risk groups or individuals to reduce the rate of serious harm
- launching a mobile health unit, in partnership with Heart of Australia and the Queensland Government, to enable access to health assessments for coal, mineral mine, and quarry workers in remote and regional Queensland
- continuing to develop ResHealth, enhancing individual and group health surveillance and improving digital systems across our inspectorates to provide better access to services
- providing online training opportunities for industry
- progressing a resources industry occupational health risks assessment to determine future priorities, including consideration of psychosocial harms such as sexual harassment.

Our management and structure

Our structure



Our executive leadership team

Chief Executive Officer | Mark Stone

Mark was appointed Chief Executive Officer of RSHQ at its commencement in 2020. He remains committed to improving safety and health outcomes for resources sector workers and progressing the agency's vision of zero serious harm. Before joining the Queensland Government in 2014, Mark spent 20 years in the international oil and gas industry. He holds a master's degree in Petroleum Engineering and is a Fellow of the Institute of Engineers Australia.

Executive Director, Simtars | Kerri Melkersson

Appointed as Executive Director of Simtars in April 2022, Kerri previously served as the Executive Director of Occupational Health. She is passionate about improving safety and health outcomes for Queensland's resource workers. Kerri is focused on ensuring that Simtars provides contemporary best practice health and safety services, targeted strategic research, critical emergency capability and response, and remains abreast of existing and emerging safety and health harms to support industry needs.

Chief Inspector, Coal Mines | Peter Newman

Chief Inspector of Coal Mines since 2019, Peter's experience includes executive roles in the private sector and senior roles in mine management, engineering and operations at underground and surface operations. His qualifications include a First Class Mine Manager's Certificate (Qld and NSW), Honours Degree in Mining Engineering, Fellow of Australasian Institute of Mining and Metallurgy, and Member of the Australian Institute of Company Directors.

Chief Inspector, Mineral Mines & Quarries | Hermann Fasching

Hermann has over 40 years' experience in the extractive mining industries, in both surface and underground operations and as a government regulator. His extensive experience is backed by qualifications that include a Diploma of Engineering, Diploma of Government Workplace Inspection, Fellow of the Institute of Quarrying Australia and a Certified Practicing Quarry Manager.

Chief Inspector, Petroleum & Gas | William (Bill) Date

As the Chief Inspector of Petroleum and Gas since 2016, Bill is committed to zero serious harm in the petroleum and gas industry and to ensure that all workers get home safely at the end of every shift. Prior to this role, Bill served in the Australian Army for 38 years in regular and reserve service and worked in Queensland government regulation and engagement of the coal seam gas industry.

Chief Inspector, Explosives | Alex Mandl

After serving in the Australian Army as the Command Ammunition Technical Officer, Alex moved to the private sector to specialise in health, safety, environmental and quality management. As Chief Inspector of Explosives since 2018, Alex has focused on improving explosives safety and security for both the resources industry and broader Queensland community.

Chief Operating Officer | Robert (Rob) Djukic

Rob commenced as Chief Operating Officer in 2017. Rob believes fairness and respect for persons are core to protecting worker safety and health and being an effective regulator. During 2021–2022, Rob and his team have progressed work on behalf of government to develop a package of resources safety and health policy reforms, proposed for public consultation in 2022–23. Rob has also worked with the RSHQ Board to continue to embed the RSHQ operating model and implement various policy and operational initiatives. This included the revised funding model for RSHQ, which delivers government's final action in response to the Coal Workers' Pneumoconiosis parliamentary select committee's 2017 report; and a new attraction and retention scheme for mines inspectors, as recommended by the Queensland Coal Mining Board of Inquiry.

Chief Transformation Officer | Nicolai (Nick) Ahlstrand

Nick was appointed as RSHQ's inaugural Chief Transformation Officer in April 2022 and previously served as the Executive Director Simtars. He has significant experience in driving complex programs and projects to success, with over twenty years' experience in project delivery in the mining and resources sector. Nick holds a Bachelor of Applied Science, Master of Business Administration, Graduate Certificate in International Relations and is a Certified Practicing Project Director (Australian Institute of Project Management) and graduate of the Australian Institute of Company Directors.

Executive Director, Occupational Health | Dean Barr

Dean has 20 years' experience in the private and public sectors, including defence and resources. After safely navigating submarines in the Royal Australian Navy, Dean worked in offshore exploration before joining the Queensland Government's mining policy team in 2011. From working on major regulatory projects in mining lease applications and land access for coal seam gas development, Dean has since been leading reforms in response to mine dust lung disease (MDLD) from 2016. Focused on applying these learnings, Dean is working to ensure occupational health harms are detected early, so workers can get support and inform the effectiveness of controls.

Our divisions

Coal Inspectorate

The Coal Inspectorate administers the *Coal Mining Safety and Health Act 1999*, undertaking inspections and audits of coal mines' safety and health management systems in underground and open cut coal mines and coal exploration sites. It undertakes investigations into serious accidents, high potential incidents (HPIs) and complaints from coal mine workers' safety and health matters.

Its 27⁶ inspectors and three investigation officers are based in Brisbane, Mackay, and Rockhampton.

The Chief Inspector chairs the Queensland Board of Examiners (BoE), which sets exams and assesses the competency of applicants wishing to work in statutory positions in both the metalliferous and coal mining industries in Queensland. The BoE receives secretariat support, and includes membership, from the Coal Inspectorate.

Mineral Mines & Quarries (MMQ) Inspectorate

The MMQ Inspectorate administers the *Mining and Quarrying Safety and Health Act 1999*, conducting inspections, audits, and investigations at a diverse range of sites including large-scale mineral mining operations and quarries through to small-scale-mining, such as opal mines. The sector is diverse in geographical location and workforce, with operations and mines located throughout the state. The most distant and remote operation is a quarry on Badu Island in the Torres Strait, some 2,240 kilometres from Brisbane.

Its 22⁶ inspectors are located across Queensland in regional centres including Townsville, Mt Isa, Cairns, Mackay, and Brisbane. The Chief Inspector and other inspectors are members of the Board of Examiners.

Petroleum & Gas (P&G) Inspectorate

The P&G Inspectorate is responsible for administering the *Petroleum and Gas (Production and Safety) Act 2004* which regulates safety and health in petroleum and gas exploration, production and use. It focuses on a range of compliance matters relating to serious harms, including drilling and workover rig safety, petroleum well integrity management, compliance with the code of practice for construction and abandonment of petroleum wells, pipelines integrity, biogas health risk assessments and gas device safety (household and commercial).

Its 24⁶ inspectors are based in regional centres across Queensland, including Townsville, Rockhampton, Maroochydore, Dalby, Robina and Brisbane.

⁶ As at 30 June 2022

Explosives Inspectorate

The Explosives Inspectorate administers the *Explosives Act 1999* by conducting operational safety and security inspections, audits and investigations at a range of sites which use, store and distribute explosives. Its licensing functions include the issue of security clearances, explosives licences, renewals, and activity notifications (e.g., blasting, import, export, fireworks) and explosive product authorisations. The Inspectorate also produces a range of educational and technical information to support industry in ensuring the risk to workers and the public is managed and controlled.

Its 16⁷ inspectors provide coverage across Queensland from six locations: Brisbane, Toowoomba, Mackay, Rockhampton, Mt Isa and Townsville.

Safety in Mines Testing & Research Station (Simtars)

Based in Redbank and Mackay, Simtars is a centre of excellence for mining safety and health testing and research, delivering complementary scientific, engineering and training services with a focus on the Queensland resources industry. It provides a suite of commercial services to support, educate and assist industry in meeting its obligations to protect and promote the safety and health of resource sector workers. These include emergency mine support, training, occupational hygiene and environmental monitoring, as well as laboratory certification, calibration, testing, research, and gas monitoring and analysis services.

RSHQ Corporate

The RSHQ Corporate team provides strategic and operational corporate and policy support to RSHQ that directly enables achievement of the agency's priorities and objectives. Corporate's teams have expertise in a range of corporate and policy functions including finance, legal, human resources, communication, accommodation, asset management, legislative policy, and governance.

The Corporate accommodation and asset management function manages Government Explosives Reserves in Helidon, Bajool, Brookhill and Queerah, which provide essential storage and distribution facilities to explosives stakeholders who support the resources industry and other Queensland community infrastructure requirements.

Occupational Health (OH)

Based in Brisbane and Toowoomba, the OH division is focused on ensuring occupational disease and other health harms are detected early so that workers can receive help. The data it captures is also be used to inform the effectiveness of industry controls. OH regulates compulsory medicals for

⁷ As at 30 June 2022

mining and quarry workers, including under the CMWHS. The division registers medical providers to perform scheme functions and facilitates medical records submission and access through ResHealth.

The OH division reports on industry health trends including mine dust lung disease. They work with the resources industry, stakeholders, and medical and research communities to develop and implement stronger prevention, detection and support programs for current and former mine and quarry workers, through programs like free, ongoing lung health checks for retired workers.

Enterprise Program Management Office (EPMO)

The EPMO has broad responsibility to manage RSHQs multi-year, transformational programs of work spanning data, digital and business change. The EPMO's work is underpinned by the RSHQ strategic plan and digital strategy and includes implementation of data analytics, business processes and contemporary digital and information solutions that support RSHQ's vision of zero serious harm.

Government bodies

RSHQ has relationships with numerous government bodies — entities with advisory functions or decision-making powers established either by an Act of Parliament or by a decision of executive government. The following government bodies have functions or responsibilities relevant to RSHQ and are required to publish information in their own annual reports:

- Board of Examiners
- Coal Mining Safety and Health Advisory Committee
- Mining Safety and Health Advisory Committee
- Resources Medical Advisory Committee
- Office of the Commissioner for Resources Safety and Health.

See [Appendix 1 – Related government bodies](#) for more information.

Part two – our performance

Our strategic objectives

In 2021-22, RSHQ embarked on a broad program of work across our legislated functions. This included the key projects summarised below, which aligned to our strategic objectives.

1) *Providing effective risk-based safety and health regulation*

Analysis of occupational health risks in the Queensland resources sector

A broad-brush hazard assessment of occupational health risks was undertaken to ensure RSHQ continues to take a strategic and data-driven approach to regulation of the resources industry. A framework was established to enable planning and resource allocation, informed by stakeholder consultation and a baseline data and literature review. The review was completed by Ernst and Young, in partnership with the University of Queensland.

Health assessment compliance

RSHQ has undertaken audits of medical examinations performed under the CMWHS, aimed at improving quality and promoting early disease detection. This follows the implementation of a suite of major reforms from the 2017 black lung inquiry and independent Monash and University of Illinois (Chicago) review. In 2021-22, RSHQ commenced an audit of coal mine worker employers' compliance with their obligation to arrange and pay for health assessments. Results from the first audit showed a high level of compliance by employers. The program will continue into 2022-23 and inform further initiatives aimed at ensuring the reformed system is operating as intended.

Risk-based inspections and audits to reduce serious accident frequency rates in the quarry sector

During 2021-22, the MMQ Inspectorate continued its campaign to reduce serious harm to workers in the quarry sector by scrutinising sites with a zero (or very low) rate of HPI reporting. This was done under the assumption of sites failing to identify or under-reporting incidents and included a program of communication, followed by targeted inspection of existing reporting systems and controls in place to address preventable harm to workers.

Inspection results showed some site senior executives (SSEs) did not understand what a HPI was or their statutory obligation to report them. Our review of incident investigations performed by sites found deficiency in witness statements and other information gathering, ultimately leading to a failure to understand incident causation and consequent selection of ineffective (or low effectiveness) controls. Where the inspectorate considered investigations to be inadequate, sites were directed to review them and implement more effective controls, such as hazard elimination and engineering solutions. The inspectorate's findings were shared with industry in June 2022.

Electrical equipment in hazardous area audits

As part of its 2021-22 compliance program, the P&G Inspectorate completed four audits of operating plant with high voltage (HV) equipment and systems. The focus area was selected based on risk assessment and potential incident consequence of fatal or serious injury and included equipment such as sub stations, cables, switchgear and motors installed in hazardous areas. Audit findings showed the risks arising from electrical equipment in hazardous areas were generally well understood and satisfactorily managed under the safety management systems industry are required to implement and maintain. The inspectorate's findings were shared with industry.

High Potential Incident (HPI) reporting

The Coal and MMQ Inspectorates continued to support industry with initiatives to reduce the serious accident rate and increase HPI reporting; directly addressing recommendations from the 2019 Brady Fatality Review.

The Coal Inspectorate reviewed all incidents at open-cut and underground coal mines over a 12-month period to identify HPIs that were not reported as required under the *Coal Mining Safety and Health Act 1999*. Its objective was to educate and correct mine operators' reporting processes and increase the opportunities for industry to learn from incidents.

The MMQ Inspectorate communicated with SSEs and industry stakeholders, through inspections, safety alerts and reports, to improve industry understanding of the statutory requirements for the notification and investigation of HPIs. Positively, all MMQ sectors have shown an increase in reported HPIs during 2021-22 and this will remain a focus of the inspectorate into financial year 2022-23.

Underground mine explosion mitigation program

A coal dust explosion is one of the principal hazards in an underground coal mine, with the potential to cause multiple fatalities. A problem-centric approach was undertaken to address the risk of explosion in an underground mine, informed by data analysis, focus area identification, and stakeholder engagement to enact change. This work resulted in the establishment of an audit program for industry stone dusting compliance and implementation of regulations requiring explosion barrier mitigating controls and a supporting recognised standard.

2) *Being an exemplar, expert regulator*

Deference to expertise

Simtars supported the regulator and industry across several initiatives, including –

- providing first-class certificate of competency training for a cohort of mines inspectors
- reviewing safety aspects of the application of polyurethane resin in coal mines, including the potential heating effects on surrounding coal
- providing research and technical support in the development of *Recognised Standard 21: Underground Explosion Barriers*
- providing technical support to the P&G Inspectorate during on-site installation audits of upstream gas suppliers; inspections and testing of domestic gas appliance elbow fittings to determine suitability for intended use; and health risk assessments at biogas sites
- commencement of the respirable dust chamber build, and Australian Coal Industry's Research Program Project C33012, to develop a respirable dust reference testing method. This collaborative project with the US National Institute of Occupational Safety and Health will continue into 2022-23, to establish a testing facility for use by the Australian coal industry. The work will enable reference tests against domestic/international respirable dust standards, compliance, and new technologies.

Hydrogen fuel cell code of practice

The P&G Inspectorate developed a draft code of practice for hydrogen fuel cells and supporting regulation, in response to the rapidly expanding hydrogen industry. The code will be the first of its kind in Australia, providing guidance to industry on relevant safety requirements under the *Petroleum and Gas (Production and Safety) Act 2004*, to ensure a contemporary regulatory framework which promotes safety and health outcomes.

Consultation on the draft code closed in June 2022, with 23 submissions received from industry and government stakeholders. Two hundred items of feedback were raised in consultation, across themes including:

- support for a national approach to hydrogen safety
- support for the code of practice to also cover hydrogen production safety – particularly for small scale production facilities
- concern over whether gas system and vehicle owners have the technical knowledge to ensure safety of operations
- overlap of obligations under the *Petroleum and Gas (Production and Safety) Act 2004* and the *Work Health and Safety Act 2011*
- suggestions to make technical provisions clearer.

The final draft of the code and response to feedback will be published in September 2022, with supporting regulation amendments anticipated to progress in early 2023.

Legislative safety and health protections

RSHQ has progressed amendment regulations on behalf of government to strengthen safety and health protections for resources workers, including:

- launching a continuing professional development scheme to provide a greater level of assurance that holders of certificates of competency or site senior executive notices maintain relevant and contemporary knowledge and skills for safety critical roles at mines
- providing for the installation and maintenance of active explosion barriers⁸ in underground coal mines, as an alternative to, or in combination with, risk controls to passive explosion barriers
- introducing a more equitable, tiered fee structure from 1 July 2022, based on usage or capacity of biogas-run equipment that aligns with the scale and risks posed by biogas and biomethane operations
- prescribing biogas flares located at biogas facilities as gas devices (type B) under the *Petroleum and Gas (Safety) Regulation 2018* to mitigate safety risks by ensuring the flares meet best practice standards
- ensuring there is a clear framework for the regulation of small, gas engine driven appliances, consistent with other Australian states and territories
- extending transitional arrangements for direct employment requirements of statutory roles for coal mining operations, to allow industry stakeholders to identify and address implementation challenges.

Implement the practicing certificate scheme

The Coal Inspectorate has supported the Board of Examiners to implement a continuing professional development scheme for certificate of competency and SSE notice holders.

Establish the Coal Inspectorate First-Class Mine Managers training program

A two-year training program has commenced for a cohort of coal mines inspectors to obtain first-class certificates of competency for an underground coal mine. This will increase the regulator's capability in responding to emerging risks and support RSHQ's commitment to develop its people.

3) Promoting improved safety and health outcomes

In February 2022, RSHQ's partnership with the Queensland Government and Heart of Australia delivered HEART 5 – Heart of Australia's fifth mobile health unit. HEART 5 is a world-first facility, providing access to health assessments for remote and regional Queensland mine and quarry workers. On-board equipment is used to detect mine dust lung diseases using a first-of-its-kind battery-powered, high-resolution computed tomography (CT) scanner.

⁸ Active explosion barriers suppress any coal dust explosion and limit its propagation to other parts of the mine

HEART 5 assists regional doctors and allows current and former workers to avoid the disruption and cost of long-distance travel. As of 30 June 2022, HEART 5 had travelled over 25,000 kms to 13 regional locations, providing 289 free lung checks for former workers, 229 health assessments of current workers, and 98 CT scans. Industry and public feedback for this initiative has been overwhelmingly positive.

ResHealth

The ResHealth electronic occupational health surveillance system launched in 2020-21. This secure, online assessment tool for workers, employers and medical professionals enables the process of submitting, monitoring and reviewing health assessments under the CMWHS. It also provides real-time completion and access to medical records, streamlines workflows and – importantly – provides records in a digital format to enable industry health surveillance and research to detect concerning trends.

RSHQ delivered additional system enhancements to ResHealth during 2021-22 that support doctors, workers and employers to complete online health assessments. RSHQ also supported stakeholders to transition online, acknowledging the processes to arrange and complete health assessments need to evolve from traditional paper-based systems. All new health assessments commenced after 31 March 2023 must be commenced on ResHealth.

Enhanced accreditation scope

Simtars added the calibration of flow meters to its National Association of Testing Authorities scope of accreditation during 2021-22. With the reduction in the occupational exposure limits for respirable coal dust and crystalline silica, Simtars can assist industry to meet its regulatory obligations through greater accuracy and traceability of flow meters used in the measurement of airborne contaminants. Increased accuracy and traceability provide greater confidence in results and assists industry to manage worker health risks.

Online training to meet the changing needs of industry

Simtars developed online training material for mandatory refresher training in its accredited respirable dust course. Since its launch in 2017, the course – and associated periodic refresher training to demonstrate maintenance of competency – has been delivered to more than 500 individuals. Traditionally delivered face-to-face, with associated expense and disruption to industry, refresher training is now available online, on-demand.

Improving safety and health outcomes in the exploration sector

In collaboration with the Association of Mining and Exploration Companies, the MMQ Inspectorate supported mineral explorers' understanding of health risks posed by respirable crystalline silica, requirements for dust sampling and the reporting of serious accidents and HPIs. Two online seminars were held, with topics including the legal requirements for worker supervision and the appointment of persons with appropriate competencies to ensure management of risk.

Regular industry consultation and engagement

To promote sound risk management and improved health and safety outcomes, the P&G Inspectorate prioritises industry engagement and consultation across its diverse stakeholder portfolio of upstream (production and supply operators) and downstream (gas fitters and gas system and device manufacturers). In September and October 2021, it held gas awareness information sessions in Townsville, Rockhampton, Maroochydore, Acacia Ridge, Nerang, and Toowoomba for 250 gas work licence holders and stakeholders. Topics addressed included digital certificates, a review of recreational vehicle gas systems, hydrogen gas projects, and an update on regional gas safety issues including unlicensed gas work.

Polymeric testing and application program

The Coal Inspectorate worked with industry, suppliers, installers and the NSW resources regulator to address the risk of spontaneous combustion caused by polymeric materials. Together they established a common program of testing for the application of polymerics in the mining industry, with the aims of improving worker health outcomes and reducing the risk of spontaneous combustion.

Fast figures: 2021-22

RSHQ takes compliance and enforcement action consistent with its *Compliance and Enforcement Policy*⁹. The Policy sets out, in simple terms, the principles and practices that underpin our compliance and enforcement function – a critical regulatory function in the prevention of serious harm. The policy provides guidance for regulatory decision-making, setting out key principles to be applied to specific circumstances.

RSHQ conducts inspections, detailed audits and investigations of incidents and complaints. These activities are not only concerned with monitoring sites' performance in managing risk but also to engage with, and educate and support, industry in meeting its obligations to protect workers' safety and health. Education and engagement are also promoted through the publication of alerts, bulletins and reports and through forums to share and promote safety information.

Each inspectorate has a compliance program that necessarily changes over time to reflect industry activities, safety and health performance and emerging risk. The tables below summarise the high volume and broad range of actions, engagement and consultation we undertook in 2021–22:

FAST FIGURES	INITIATIVES
Coal Inspectorate	
<ul style="list-style-type: none"> • Conducted 590 inspections, with 15% of those inspections being unannounced. • Conducted 99 audits. • Issued 230 compliance directives, including 55 compliance directives to suspend mining operations. • Received 45 complaints – primarily relating to worker safety. Following investigation, 6 of these resulted in compliance action being taken. • Published 5 industry safety bulletins, 15 safety alerts and 8 incident periodicals. 	<ul style="list-style-type: none"> • Delivered industry forums for: underground mine manager (70 attendees), ventilation officer (46 attendees), mechanical (329 attendees) and electrical engineering managers (160 attendees). • Held explosion risk zone forums in Emerald and Moranbah (243 total attendees). • Held diesel particulate and respirable dust forums. • Made presentations to and held discussions with site senior executives and Mine Managers Association of Australia forums. • Presented to the site safety and health representatives conference. • Recommended Chief Inspector and Industry Safety and Health Representative forum. • Undertook targeted audits of supervisor competency and currency¹⁰. • Chief Inspector attended the Mine Safe International Conference in Perth, WA and held discussions with WA and NSW counterparts regarding benchmarking of regulatory programs.

⁹ RSHQ Compliance and Enforcement Policy <https://www.publications.qld.gov.au/dataset/compliance-and-enforcement-policy>

¹⁰ Brady, S. Review of all fatal accidents in Queensland mines and quarries from 2000 to 2019 (December 2019)

	<ul style="list-style-type: none"> • Led recognised standards development workshops. • Delivered regional meetings of the Board of Examiners in the mining centres, including open forums for current and new applicants.
Mineral Mines and Quarries Inspectorate	
<ul style="list-style-type: none"> • Conducted 1,087 inspections, with 18% of those inspections being unannounced. • Conducted 10 audits. • Issued 153 compliance directives, including 60 directives to suspend mining and quarrying operations. • Received 57 complaints – primarily relating to worker safety. Following investigations, 3 of these resulted in compliance action being taken. • Published 3 industry safety bulletins, 3 safety alerts, and 7 periodical publications for use by sites to raise awareness of incidents and hazards. 	<ul style="list-style-type: none"> • Conducted two webinars with operators in the exploration sector focused on improving incident reporting, investigation quality and ensuring respirable crystalline silica monitoring is undertaken and that workers receive required respiratory health assessments. • Letters from the Chief Inspector and Deputy Chief Inspector alerting industry to incidents in other jurisdictions and changes to legislation. • Published a summary report on the 2018 incident that resulted in the death of a quarry worker.
Petroleum & Gas Inspectorate	
<ul style="list-style-type: none"> • Conducted 1,343 inspections, with 17% of those inspections being unannounced. • Conducted 72 audits. • Issued 61 statutory notices, including 10 dangerous situation directions. • Received 189 complaints. Following investigations, 14 of these resulted in compliance action being taken. • Issued 2,850 gas work licences to individuals meeting statutory requirements, including qualifications, competency and experience. • Issued 21 penalty infringement notices for gas work offences. • Published 11 safety and health alerts and 3 periodicals. 	<ul style="list-style-type: none"> • Held over 200 P&G upstream and downstream (gas work licence holders) industry engagement activities including quarterly meetings with operators. • Delivered six petroleum and gas stakeholder engagement meetings with representatives of the upstream and downstream gas industry. • Engaged with the Queensland chapter of Gas Energy Australia, the Australian Petroleum Producers and Explorer’s Association. • Hosted an industry safety roundtable with 30 drilling and workover rig operators, in Toowoomba.

Explosives Inspectorate	
<ul style="list-style-type: none"> • Conducted 441 inspections, with 21% of those inspections being unannounced. • Conducted 26 audits. • Issued 116 statutory actions. • Received 206 complaints. Following investigations, one resulted in compliance action being taken. • Issued 2,001 permits and licences¹¹. • Suspended or cancelled 15 licences (five cancellations and three suspensions arising from domestic violence related offences). • Refused 25 explosives security clearances due to domestic violence related offences. • Published 1 industry safety alert and 12 periodicals. 	<ul style="list-style-type: none"> • Engaged stakeholders and communities to address safety and health issues facing industry: <ul style="list-style-type: none"> ○ Transport Industry Liaison Group ○ Australian Explosives Industry Safety Group ○ Australian Forum of Explosives Regulators. • Commenced revision of the fireworks code of practice, for publication in 2022-23. • Conducted a power of explosives live demonstration to external stakeholders, to heighten awareness of hazards and improve risk management. • Implemented an online, secure, electronic system for the payment license application fees. • Progressed an industry best practice guideline for the prevention of explosives misfires: <ul style="list-style-type: none"> ○ formed a working group with industry members to gather information and experience ○ undertook incident data analysis ○ finalised a draft for industry consultation.
Occupational Health	
<ul style="list-style-type: none"> • Received over 36,000 worker health assessment records. • Processed over 16,000 requests for medical records. • Approved over 350 applications for free lung checks. • Conducted 25 coal mine worker employer audits. • Investigated 8 complaints. • Suspended 2 doctors for breaching the conditions of their approval. • Published 3 safety bulletins. 	<ul style="list-style-type: none"> • Published revised standards for spirometry tests and the training of medical practitioners. • Published a report on the prevalence of coal mine dust lung disease in Queensland, prepared by a Cancer Council Queensland team led by Professor Peter Baade. • Completed a baseline review of resources occupational health risks, incorporating stakeholder consultation feedback. • Commenced a review of regulatory capability in response to sexual harassment in the resources industry. • Established the statutory Resources Medical Advisory Committee. • Delivered stakeholder engagements, including: <ul style="list-style-type: none"> ○ mobile health unit launch events in Collinsville, Mackay and Brisbane

¹¹ Includes new and renewed licences, and security clearances

	<ul style="list-style-type: none"> ○ sponsored the Australian and New Zealand Society of Occupational Medicine annual scientific meeting ○ held four informational webinars for medical doctors registered with RSHQ ○ participated in the University of Queensland annual Dust and Health Forum ○ held several meetings with the Queensland Resources Dust Disease Support Group ○ health and hygiene network meetings in Clermont, Emerald and Moranbah.
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Simtars

<p>Delivered accredited and non-accredited resources industry training programs, including:</p> <ul style="list-style-type: none"> ● Ventilation Officer (coal) training delivered to 11 individuals. ● Ventilation Officer (mineral mines) training delivered to 9 individuals. ● SSE safety awareness training for small operations delivered online to 110 individuals. ● Respirable dust monitoring in mines training delivered to 63 individuals. ● Computer Assisted Mine Gas Analysis System training delivered to 41 individuals. 	<ul style="list-style-type: none"> ● Progressed six Australian Coal Industry Research Program (ACARP) projects supported by external grant funding. ● Completed the ACARP C29024 project “<i>Ethylene contamination from timber supports</i>” to determine its veracity as an indicator of spontaneous combustion in mine gas monitoring. ● Completed the discovery phase of the SafeGas V5 (mine gas monitoring system), including an industry survey, stakeholder workshop with 22 external participants. Development to commence in 2022-23. ● Progressed the construction of a respirable dust chamber (collaboration with US NIOSH), with commissioning, test methodology development and testing scheduled for 2022-23 (ACARP C33012). ● Provided technical advice, engineering and training support to the RSHQ inspectorates, including equipment testing and 3D laser scan surveys.
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Looking forward

In 2022–23, RSHQ will continue to strengthen its position as a data-driven, risk-based regulator working to eliminate serious harms in the resources sector, focusing on these priorities:

- **Prioritising health risks across the resources sector | OH**

Building on our baseline review of resource industry occupational health risks, we'll undertake further work to quantify and prioritise them. To date, more than 20 hazards and health risks have been assessed, including psychosocial hazards (such as sexual harassment), fatigue, naturally occurring asbestos, welding fume, noise, diesel particulates, polymeric chemicals, vibration and lead. We will continue to consult with stakeholders.

- **Implementation of a critical risk and audit program | Coal Inspectorate**

The inspectorate will support coal operations to better understand and apply critical risk controls and improve assessment of their preventive and mitigating controls through a critical risk and audit program. The program will enable the identification and documentation of critical controls and development of performance standards for a number of material unwanted events. This information will be used to deliver an audit program that reflects the critical control and performance standards. The project will help industry to develop critical controls, with performance criteria, for incorporation into principal hazard management.

- **Health assessment compliance audits | OH**

Having worked with industry stakeholders to develop and implement world-class respiratory health protection and disease detection reforms, RSHQ is focussed on ensuring the system operates as intended. To this end, we will continue to collect data through audits of employers of coal mine workers, to verify compliance with obligations to arrange and pay for worker health assessments. These assessments are required under the CMWHS and are used to determine fitness for work and assist in the early diagnosis and intervention for diseases like coal workers' pneumoconiosis and silicosis.

- **Health surveillance | MMQ Inspectorate**

The inspectorate will undertake randomised inspections to verify the implementation of *QGL04 Guideline for respiratory health surveillance of workers in Queensland mineral mines and quarries*; published in May 2021. The regulatory requirement, for site senior executives to ensure respiratory health assessments for their workers, commences on 1 September 2022, following a two-year transitional period.

- **SafeGas V5 – enhanced real-time gas monitoring solution** | Simtars

Safegas V5 will deliver enhancements to improve underground coal mining safety, including automatic gas trending updates, flexible and integrated alarming, predictive trending and improved data availability and reporting. The development phase of the project will commence in 2022-23.

- **Develop a “Learning from Disasters” course** | Coal Inspectorate

This course will provide important learnings from mining accidents, to build awareness of their causation, how they have shaped the Queensland regulatory framework, and promote solutions-focused discussion on accident prevention. The course will be a mandatory component of continuous professional development for statutory certificate of competence holders.

- **Review of the Clinical Pathways Guideline** | OH

The CMWHS Clinical Pathways Guideline documents the recommended process for follow-up investigation and referral to appropriate medical specialists, of workers with abnormal results from lung health screening. An updated guideline will be implemented, based on the recommendation from RMAC that follow-up investigations are undertaken for abnormal respiratory screening results.

- **Facilitating high reliability organisation behaviours in Queensland’s resources sector and modernising regulatory enforcement**

The project proposes a package of preventive and proactive regulatory safety and health reforms for the *Coal Mining Safety and Health Act 1999*, the *Explosives Act 1999*, the *Mining and Quarrying Safety and Health Act 1999*, the *Petroleum and Gas (Production and Safety) Act 2004*, and the *Resources Safety and Health Queensland Act 2020*. The proposals respond to recommendations from independent reviews such as the Brady Review and the Queensland Coal Mining Board of Inquiry.

Reforms will support adoption of high reliability organisational behaviours in the resources sector, reducing serious accidents and fatalities; modernising enforcement powers; and contemporising the legislation. The project is subject to relevant government approvals, release of a consultation regulatory impact statement and public consultation on the proposals which is scheduled for the latter half of calendar year 2022.

- **Gas safety communication campaign** | P&G Inspectorate

The inspectorate will continue its risk-based regulatory efforts to control the “bads” and promote the “goods” with a communication campaign to highlight the risks of conducting unlicensed gas works in commercial kitchens. The campaign targets small businesses such as catering firms, cafes, take away food venues and food trucks, focusing on the risks arising from unlicensed gas work – particularly the risks of DIY gas work.

- **Best practice guideline for the prevention of misfires** | Explosives Inspectorate

RSHQ will publish an industry best practice guideline to aid in the prevention of misfires of explosives. Based on analysis of incident data and developed in collaboration with industry, the guideline will provide advice and recommendations to reduce the risk of serious harm to workers and others from unintended detonation in mining and construction operations.

- **Hydrogen gas safety** | P&G Inspectorate

The inspectorate will adapt and develop regulatory tools and materials for the emerging hydrogen industry. This may include delivering hydrogen safety communication resources, finalising a hydrogen safety code of practice, pending government approvals, developing audit and inspection tools for hydrogen operating plant, expanding the gas device approval framework to incorporate hydrogen devices, and upskilling inspectors with training on hydrogen refueller design and safety features.

- **Establishment of a serious incident investigation unit**

A specialised investigation unit will provide best practice investigation of serious incidents in the resources sector. The unit will deliver high quality investigations, to enable the sharing of lessons learned from incidents with industry and identify matters suitable for consideration by the Work Health and Safety Prosecutor. The unit aims to positively influence the behaviour of the resources sector through appropriate regulatory action, consistent with the RSHQ Compliance and Enforcement Policy¹².

- **Incident management system** | EPMO

The Central Assessment and Performance Unit, established in 2021-22, will deliver a new incident management solution in 2022-23. The system introduces best practice triaging and analysis of incidents and will provide an improved user experience that will enhance the accuracy of information, shorten response timeframes and increase industry follow-up.

- **Regulator effectiveness framework** | Regulatory Performance Committee

In 2021-22, RSHQ's Regulatory Performance Committee commenced work to develop a Regulator Effectiveness Framework to identify regulatory best practice and opportunities for RSHQ to improve its capability. During 2022-23 the methodology will be piloted by assessing one to two best practice capability areas - including associated systems and reporting processes that will be required.

¹² RSHQ Compliance and Enforcement Policy, <https://www.publications.qld.gov.au/dataset/compliance-and-enforcement-policy>

Financial summary

Financial Performance 2021-22

For the financial year 2021-22, RSHQ recorded an operating surplus of \$2.539 million and retains a net assets position of \$88.446 million as at 30 June 2022.

Income

RSHQ's income is primarily sourced from regulatory fees paid by industry participants under legislation specific to the mining, quarrying, explosives and petroleum and gas industries.

Our income of \$85.797 million for 2021-22 included:

- \$69.037 million in regulatory fees
- \$11.895 million for the sale of goods and services
- \$2.720 million for lease and rental revenues

Other comprehensive income resulted from the revaluation of assets, recording a net increase of \$4.058 million.

Expenses

RSHQ's expenditure of \$83.258 million is primarily related to employee expenses of \$48.837 million for the 318 full time equivalents employed within the organisation. Other expenses included supplies and services of \$29.699 million and depreciation and amortisation of \$1.715 million.

Financial Position as at 30 June 2022

Assets

RSHQ's current assets of \$50.948 million included cash, receivables and prepayments.

The property, plant and equipment and intangible asset portfolio was \$55.495 million at 30 June 2022.

Liabilities

RSHQ's liabilities of \$17.997 million are primarily employee benefits of \$12.422 million, including annual leave and long service leave provisions for the employees of RSHQ. Other liabilities included \$3.527 million for accounts payable.

Part three: our governance

Our oversight

The role of the RSHQ Board is to provide strategic direction and support to enable delivery of the agency's strategic plan and government's policy priorities. In general terms, the RSHQ Board makes decisions and provides advice to the CEO in relation to corporate governance, strategic policy, strategic planning and alignment, financial management, performance management, service delivery and risk management.

In 2021–2022 the Board comprised of the following members of the senior executive leadership team:

- Chief Executive Officer
- Chief Inspector, Petroleum & Gas
- Chief Inspector, Explosives
- Chief Inspector, Mineral Mines & Quarries
- Chief Inspector, Coal Mines
- Chief Operating Officer
- Chief Transformation Officer
- Executive Director, Occupational Health
- Executive Director, Simtars.

The Board's operations are supported by the Demand and Resource Committee, chaired by Kerri Melkersson, the Regulatory Performance Committee, chaired by Bill Date, and the People Committee, chaired by Alex Mandl. The committees met throughout 2021-2022.

The People Committee's scope includes work health and safety, workforce capability and organisational culture and values. The Regulatory Performance Committee supports and assesses regulatory effectiveness and identifies improvements. The Demand and Resource Committee strengthens decision making regarding key investment projects using profiling, robust business cases and strategic alignment.

Risk management and accountability

Enterprise risk management

Enterprise risk management processes are delivered by the RSHQ Board and other officers in a strategy setting across the enterprise. Enterprise risk management provides a portfolio view of risk, assessing impact and mitigation across all RSHQ business units and functions.

RSHQ's Enterprise Risk Management Framework (ERMF) is aligned to ISO 31000:2018 Risk Management and sets out a process to identify and manage potential events that may negatively

affect RSHQ, to manage risk within its risk appetite. The process provides assurance to the CEO that RSHQ is achieving its strategic plan objectives. The Board has responsibility to assess enterprise risks and periodically monitor, review, consult and communicate on them. Business risks are managed by individual business units, with Board oversight. The ERMF is reviewed at least every two years, and preliminary work on the next review commenced in 2021-2022.

Internal audit function

RSHQ's internal audit function is provided by the Queensland Government Corporate Administration Agency who deliver independent and objective advice to assist in the performance or discharge of the functions and duties, including:

- assisting in the development of strategic and annual audit programs
- scoping, coordination and undertaking of audits and operational reviews
- providing ongoing assistance to RSHQ management and the Board in their monitoring of risks and exposures.

Three internal audits were performed in the 2021–2022 reporting period:

- Receipting: assessed income receipted, handling of credit and debit card details by receipting officers, and that timeliness of banked collections were in accordance with RSHQ policies and procedures.
- Business travel claims: reviewed the controls in place to ensure expenditure incurred was appropriate, in accordance with relevant guidelines, and that claims were processed efficiently and effectively.
- Corporate cards: assessed whether corporate card usage was in accordance with Queensland Government and RSHQ's policies and guidelines.

External scrutiny

Queensland Government agencies can be reviewed by various authorities and bodies, including the Queensland Audit Office, parliamentary committees, board of inquiries, the Crime and Corruption Commissioner, the Queensland Ombudsman, and the Information Commissioner Queensland. No external reviews were undertaken during the 2021–2022 period.

Information systems and recordkeeping

RSHQ operates and manages information systems and recordkeeping in accordance with all relevant legislation including the: *Public Records Act 2002*, *Public Service Act 2008*, *Privacy Act 2009*, Queensland State Archives' Records Governance Policy. It also considers the Queensland Government Enterprise Architecture (QGEA) to support services, initiatives, and corporate operations.

We maintain all necessary information systems policies and frameworks, including an information system owner policy and framework and system management procedures and standards during

the lifecycle of information technology systems. These include configuration, system maintenance, change management, release and deployment, and backup/recovery.

RSHQ leverages the state government-managed records management system (eDOCS) as the corporate electronic records management system in accordance with the Information Security Policy. No serious security breaches of this system have been recorded in this financial year. Our record keeping policies cover email, retention, and disposal (including digitalisation disposal).

During 2021–2022, key activities included:

- established the business case and project to implement foundation of the future Customer Relationship Management technology including strategic partnership services
- establishing contemporary communication and collaboration capabilities to improve the efficiency and effectiveness of our workforce, working across locations, and working remotely
- providing additional technology support to facilitate improved document management across RSHQ
- continued delivery support and technical assurance provision across key business initiatives.

Right to information

The *Right to Information Act 2009* (RTI Act) is the Queensland Government’s approach to providing the community with access to information the government controls. RSHQ supports the principles of the RTI Act by operating in an open, transparent, and accountable manner while protecting the privacy of individuals. RSHQ provides access to information in accordance with the legislation and publishes available information on the RSHQ website. During 2021-2022, RSHQ received 80 new requests for access to information in accordance with the RTI Act. All completed RTI applications were considered for publication on RSHQ’s disclosure log.

Information privacy

Personal information held by RSHQ is managed in accordance with the requirements of the *Information Privacy Act 2009* (the IP Act). Through its eleven information privacy principles, the IP Act regulates how Queensland government agencies collect, store, use, and disclose personal information. The IP Act also requires RSHQ to safeguard the personal information it holds and only disclose such information to the individual that the information relates to, where consent has been provided, or where required and authorised under law. During 2021–2022 there were seven requests for personal information in accordance with the IP Act.

Ethics, integrity and human rights

Public sector ethics

RSHQ employees and contractors are expected to demonstrate high ethical standards and values in accordance with the Code of conduct for the Queensland public service (the code), and the *Public Sector Ethics Act 1994*. All RSHQ employees and contractors complete mandatory training modules on the code, ethical decision making, fraud awareness, and corruption prevention, and these principles are incorporated into our frameworks.

Human rights

RSHQ is committed to respecting, protecting, and promoting human rights. Under the *Human Rights Act 2019*, the agency has an obligation to make decisions in a way that considers and is compatible with human rights. Commencing RSHQ staff are required to complete mandatory online training on human rights through our induction program. Continuing staff are also required to complete periodic mandatory online training on human rights. Human rights implications are considered in our internal policies and operational frameworks, including management of general complaints and human rights impact assessments for new or amended legislation.

RSHQ recorded no Human Rights complaints for the year ended 30 June 2022.

Customer complaints

At RSHQ, we are committed to ensuring that our complaint management system is effective and provides consistent processes for:

- receiving, recording, responding to and reporting on complaints about the services, products or actions of the agency or its staff
- analysing and identifying opportunities to improve service delivery, and
- promoting public confidence in RSHQ's actions and decisions by being open and transparent in the management of complaints.

The following table provides data on the total number of customer complaints received in RSHQ during the 2021-22 financial year.

Customer complaints received by RSHQ in 2021-22

With further action taken by RSHQ	4
With no further action taken by RSHQ	0
In progress as at 30 June 2022	0
Total customer complaints received by RSHQ in 2021–22	4

Our people

Workforce profile

The Queensland public sector quarterly workforce profile, based on Minimum Obligatory Human Resources Information (MOHRI) data showed at the end of the June 2022 period, RSHQ had **320.9¹³** full time equivalent (FTE) staff.

RSHQ employees by employment type as of 30 June 2022

	FTE
Permanent	221.0
Fixed Term Contract	60.0
Temporary	38.2
Casual	1.7
Total FTE	320.9

RSHQ employees by employment diversity as of 30 June 2022

Gender	Number (Headcount)	Percentage (%) of total workforce (Calculated on headcount)
Women	133	40.2%
Men	198	59.8%
Non-binary	0	0.0%

Diversity groups	Number (Headcount)	% of total workforce (Calculated on headcount)
Women	133	40.2%
Aboriginal Peoples and Torres Strait Islander Peoples ¹	0	0.0%
People with disability	<5 ²	1.2%

¹³ Source: MOHRI FTE data for fortnight ending 17 June 2022. Please note, FTE total of 318 stated in the financial statements varies slightly with the workforce profile FTE total as it is based upon the fortnight ending 1 July 2022.

Culturally and Linguistically Diverse – Born overseas	7	2.1%
Culturally and Linguistically Diverse – Speak a language at home other than English³	<5 ²	1.2%

	Number (Headcount)	% of total Leadership Cohort (Over headcount)
Women in Leadership Roles⁴	8	30%

1. Source: Equal Employment Opportunities Employee census provided to new employees
2. To ensure privacy, in tables with less than 5 respondents in a category, this shows as <5
3. Includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages
4. Women in Leadership Roles are considered those leadership positions that are SO level and above

RSHQ employees by regional location as of 30 June 2022

	FTE	Percentage
Regional locations	173.5	54.1%
Brisbane local government area (LGA)	147.4	45.9%

RSHQ employees by regional office as of 30 June 2022

Location¹	FTE
Brisbane City	147.3
Ipswich	64.1
Rockhampton	34.2
Mackay	22.9
Townsville	22.0
Lockyer Valley	10.3
Mount Isa	7.0
Toowoomba	4.0
Sunshine Coast	3.0
Cairns	2.0

Location¹	FTE
Gold Coast	2.0
Western Downs	2.0

1. Location identifies FTE total within LGAs for recorded employee work addresses, abbreviated to location name only.

RSHQ employees by service delivery as of 30 June 2022

	FTE	Percentage
Frontline and frontline support	264.0	82.3%
Corporate	56.9	17.7%

Our future-focused planning and strategies

Our approach to strategic workforce planning considers business, financial and enterprise risk management factors and purposefully aligns to our strategic priorities. We also adopt the Queensland public sector's diversity and inclusion strategy 2021–2025 and refer to the 10-year human capital outlook paper and three-year human capital strategic roadmap as additional frameworks to guide our local workforce planning.

Our approach supports building a contemporary workforce that demonstrates expertise, innovation, diversity, collaboration, and leadership. This includes awareness of, and preparation for, how automation and new technology may impact on current design of work and roles.

Performance management framework

We are committed to ensuring that our people are provided with the guidance, support, and structure to thrive in their roles. This includes proactive participation in ongoing regular conversations for performance and wellbeing in line with the positive performance management principles in *Directive 15/20 Positive Performance Management*.

New RSHQ starters are required to participate in a comprehensive online and site induction process to establish a good understanding of their obligations and responsibilities as public servants and RSHQ employees. Local inductions are undertaken with supervisors and follow an extensive checklist to ensure all important aspects of the role, workplace, organisation, and sector are explained and can be applied to the individual. It is through the induction and performance development agreement discussions that relevant technical training requirements are identified.

RSHQ's capability framework forms the basis of the performance development framework and role description for all employees. Our framework encompasses the leadership competencies for Queensland role-specific capabilities and technical professional requirements, which describe what highly effective, everyday leadership looks like in the public sector.

We have established resources, such as the online performance and development agreement, technical professional excellence training plans, and the Queensland government workforce commitment program. The program is completed as part of induction processes and an annual refresher is mandatory. For the 2021-22 financial year, 100% of our people completed the program. Topics covered are:

- code of conduct and ethical decision making
- work health and safety
- information security
- fraud awareness
- corruption prevention
- recognise, respond, refer – domestic and family violence awareness.

A healthy, safe, and inclusive workplace

Safety and wellbeing

We are continually improving our approach to work health and safety, including identifying improvements to ensure our systems are effective in managing physical and psychological risks. Our wellbeing strategy takes an integrated approach to supporting a workplace where health, safety and wellbeing is promoted, prioritised and demonstrated. Through our onboarding processes, policies and annual refresher training, we equip our people with the knowledge and tools to embed a holistic approach to employee safety and wellbeing. These include:

- flexible work practices (including managing the impacts of the COVID-19 pandemic for our people)
- domestic and family violence awareness, training, support and special leave
- achieving accreditation as a White Ribbon organisation
- mental wellbeing events such as promoting RUOK? Day
- flu vaccination program
- identifying initiatives through analysing and responding to Working for Queensland survey results
- reminders for regular and ongoing conversations outside of the performance development cycle for performance and wellbeing
- financial coaching and advice
- activities relating to Safe Work Month.

Through 2021–2022, RSHQ continued its partnership with Employee Assistance Program (EAP) provider Benestar. This offers employees access to services around individual wellbeing, organisational performance, incident management, workforce wellness and employees affected by domestic and family violence. The EAP has introduced an identified counselling service for Aboriginal and Torres Strait Islander peoples.

Diversity and inclusion

RSHQ is committed to creating a diverse workforce, representative of the community we serve, and workplaces where everyone feels safe, respected, and included. We support the Queensland Government's commitment to providing equal opportunities for women, people with disability, Aboriginal and Torres Strait Islander peoples, culturally and linguistically diverse people, the LGBTIQ+ community, young and older people.

Improvements have been made to our attraction, recruitment and selection practices that support fair and transparent decisions, such as:

- advertising roles internally to allow our people to apply for new opportunities
- support hiring managers to provide effective and constructive feedback to applicants
- encouraging hiring managers to ensure the panel has a diverse representation
- partnering with suppliers who are committed to diversifying their recruitment channels.

Industrial and employee relations

RSHQ supports proactive engagement with employees that contribute to a healthier and more productive workplace, through mechanisms such as the performance development agreement cycle, regular and ongoing performance discussions, Working for Queensland survey, policies that outline ways to raise grievances, consultation with unions on transformational changes, and the efforts of the People Committee.

Early retirement, redundancy, and retrenchment

No redundancy, early retirement or retrenchment packages were paid during the 2021–2022 period.

Open data

A number of annual reporting requirements are addressed through publication of information on the Queensland Government's Open Data Portal (www.data.qld.gov.au) instead of inclusion in the annual report, including expenditure relating to consultancies (\$54,440.00) and overseas travel (\$503.82).

Part four - Financials

Financial statements

Independent auditor's report

Resources Safety and Health Queensland Consolidated Financial Statements

for the year ended 30 June 2022

Resources Safety and Health Queensland

Consolidated Financial Statements 2021-22

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Resources Safety and Health Queensland

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Resources Safety and Health Queensland

Consolidated Statement of Comprehensive Income

For the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Income from continuing operations			
User charges and fees	4.	85,464	77,012
Grants and other contributions	5.	-	8,874
Other revenue	6.	333	271
Total revenue		85,797	86,157
Gains on disposal/re-measurement of assets		-	-
Total income from continuing operations		85,797	86,157
Expenses from continuing operations			
Employee expenses	7.	48,837	44,741
Supplies and services	8.	29,699	36,316
Depreciation and amortisation		1,715	1,809
Grants and subsidies	9.	539	459
Impairment losses	10.	43	332
Revaluation decrement		-	225
Other expenses	11.	2,426	1,029
Total expenses from continuing operations		83,258	84,911
Operating result from continuing operations		2,539	1,246
Other comprehensive income			
Increase in asset revaluation surplus	21.	4,058	4,613
Total comprehensive income		6,597	5,859

The accompanying notes form part of these statements.

Resources Safety and Health Queensland

Consolidated Balance Sheet

As at 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	12.	47,374	51,107
Receivables	13.	3,043	1,850
Other current assets	14.	531	698
Total current assets		50,948	53,655
Non-current assets			
Property, plant and equipment	15.	55,162	46,687
Intangible assets	16.	333	421
Total non-current assets		55,495	47,108
Total assets		106,443	100,763
Current liabilities			
Payables	17.	3,527	5,780
Accrued employee benefits	18.	12,422	11,905
Provisions	19.	862	-
Other current liabilities	20.	298	367
Total current liabilities		17,109	18,052
Non-current liabilities			
Accrued employee benefits	18.	888	862
Total non-current liabilities		888	862
Total liabilities		17,997	18,914
Net assets		88,446	81,849
Equity			
Contributed equity		75,990	75,990
Asset revaluation surplus	21.	8,671	4,613
Accumulated surplus		3,785	1,246
Total equity		88,446	81,849

The accompanying notes form part of these statements.

Resources Safety and Health Queensland

Consolidated Statement of Changes in Equity for the year ended 30 June 2022

	Contributed Equity \$'000	Asset Revaluation Surplus \$'000	Accumulated Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2021 - Restated (see Note 27)	75,990	4,613	1,246	81,849
Operating result				
Operating result from continuing operations	-	-	2,539	2,539
Other comprehensive income				
- Increase in asset revaluation surplus	-	4,058	-	4,058
Total comprehensive income	-	4,058	2,539	6,597
Balance as at 30 June 2022	75,990	8,671	3,785	88,446
Balance as at 1 July 2020	-	-	-	-
Operating result				
Operating result from continuing operations - Restated (see Note 27)	-	-	1,246	1,246
Other comprehensive income				
- Increase in asset revaluation surplus	-	4,613	-	4,613
Total comprehensive income - Restated	-	4,613	1,246	5,859
Transactions with owners as owners				
- Net transfers in from other Queensland Government Entities	75,990	-	-	75,990
Net transactions with owners as owners	75,990	-	-	75,990
Balance as at 30 June 2021 - Restated	75,990	4,613	1,246	81,849

The accompanying notes form part of these statements.

Resources Safety and Health Queensland

Consolidated Statement of Cash Flows for the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
User charges and fees		83,924	77,703
Grants and other contributions		-	8,874
GST collected from customers		1,394	1,433
GST input tax credits from ATO		3,916	3,211
Interest receipts		287	235
Other		118	561
<i>Outflows:</i>			
Employee expenses		(47,780)	(34,623)
Supplies and services		(31,407)	(32,268)
Grants and subsidies		(529)	(434)
GST paid to suppliers		(3,688)	(3,624)
GST remitted to ATO		(1,389)	(1,411)
Other		(2,526)	(625)
Net cash provided by operating activities		2,321	19,032
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		6	-
<i>Outflows:</i>			
Payments for property, plant and equipment		(6,061)	(2,274)
Payments for intangibles		-	-
Net cash used in investing activities		(6,054)	(2,274)
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections		-	34,349
Net cash provided by (used in) financing activities		-	34,349
Net increase (decrease) in cash and cash equivalents		(3,733)	51,107
Cash and cash equivalents - opening balance		51,107	-
Cash and cash equivalents - closing balance	12.	47,374	51,107

The accompanying notes form part of these statements.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

1. General information

These financial statements cover the consolidated entity of Resources Safety and Health Queensland (RSHQ), consisting of the parent entity, RSHQ, and its controlled entity, the Resources Safety and Health Queensland Employment Office (RSHQ-EO) together referred to as 'RSHQ'.

RSHQ is a not-for-profit statutory body established under the *Resources Safety and Health Act 2020 (RSHQ Act)*. The RSHQ-EO is also a statutory body established under the RSHQ Act, and is controlled by RSHQ. The RSHQ-EO, through its employees, provides the skilled labour required to deliver the services provided by RSHQ. RSHQ's financial statements have been prepared as a consolidation of both entities. The balances and effects of transactions between the entities included in the consolidated financial statements have been eliminated.

This financial report is the consolidated statements for the RSHQ consolidated entity and does not separately disclose RSHQ's (as the parent entity) financial statements. The differences between the consolidated and parent entity's financial statements are disclosed in Note 23.

2. Objectives and principal activities of Resources Safety and Health Queensland

RSHQ commenced on 1 July 2020 as a statutory body to regulate safety and health in the resources sector. The objective of RSHQ is to regulate, educate and assist industry in meeting its obligations to protect and promote the safety and health of persons from risks associated with mining, quarrying, explosives and petroleum and gas.

The head office and principal place of business of RSHQ is Level 19, 275 George Street, Brisbane QLD 4000.

3. Basis of financial statement preparation

Compliance with prescribed requirements

The financial statements have been prepared in compliance with the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

These general purpose financial statements are prepared in accordance with the disclosure requirements of Australian Accounting Standards – Simplified Disclosures. The financial statements comply with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations applicable to not-for-profit entities, and the presentation requirements in those standards as modified by AASB 1060.

The financial statements are prepared on an accrual basis, with the exception of the statement of cash flows which is prepared on a cash basis.

Presentation

Currency and rounding

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2020-21 financial statements except where restated for a prior period adjustment detailed at Note 27.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

3. Basis of financial statement preparation (contd)

Current/Non-current classification

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or RSHQ does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

Taxation

RSHQ is exempted from income tax under the *Income Tax Assessment Act 1936* and is exempted from other forms of Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). Receivables and payables in the balance sheet are shown inclusive of GST. GST credits receivable from, and GST payable to, the ATO at reporting date are separately recognised in receivables within Note 13.

Basis of consolidation

RSHQ has adopted the principles outlined in AASB 10 *Consolidated Financial Statements* and AASB 12 *Disclosure of Interest in Other Entities*.

Basis of measurement

The historical cost convention is used as the measurement basis except for land, buildings, and heritage and cultural assets which are measured at fair value and for provisions expected to be settled 12 or more months after reporting date, which are measured at their present value.

Authorisation of financial statements for issue

The financial statements are authorised for issue by the RSHQ Board at the date of signing the Management Certificate.

Key accounting estimates and judgements

The most significant estimates and assumptions made in the preparation of the financial statements related to the fair value and depreciation of property, plant and equipment. Details are set out in Note 15. The valuation of property, plant and equipment necessarily involves estimation uncertainty with the potential to materially impact on the carrying amount of such assets in the next reporting period.

Estimates and assumptions are also made in the valuation of provisions including the employee leave provisions based on a present value calculated of expected future payments (see Note 18) and the provision for the settlement of legal claims based on management judgement of expected future settlements (see Note 19).

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

3. Basis of financial statement preparation (contd)

New and revised accounting standards

First time mandatory application of Australian Accounting Standards and Interpretations

One new accounting standard was applied for the first time in 2021-22:

- AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For Profit and Not-for-Profit Tier 2 Entities

AASB 1060 introduces the Simplified Disclosures framework for general purpose financial statements prepared by entities reporting under Tier 2 of the Differential Reporting Framework. This new disclosure framework applies to RSHQ. While most of the disclosures remain the same as 2020-21, there have been some changes by way of additional or reduced disclosures reflected in these financial statements.

The new accounting standard does not change any recognition or measurement requirements, and RSHQ's financial statements continue to comply with the recognition and measurement requirements of all applicable accounting standards and interpretations.

Following the issuance of the International Financial Reporting Standards Interpretations Committee (IFRIC)'s agenda decision on *Configuration or Customisation Costs in a Cloud Computing Arrangement* in April 2021, RSHQ has changed its accounting policy for certain cloud computing and software-as-a-service (SaaS) costs. The effects of this change is detailed in *Voluntary changes in accounting policy* and Note 27.

Early adoption of Australian Accounting Standards and Interpretations

No accounting pronouncements were early adopted in the 2021-22 financial year.

Voluntary changes in accounting policy

RSHQ changed its accounting policies in 2021-22 after completing a full analysis of previously capitalised software in response to the IFRIC agenda decision April 2021. RSHQ's new accounting policy now considers where the software code resides, whether it is identifiable and whether RSHQ has the power to both obtain economic benefits from the software and restrict the access of others to those benefits.

Configuration or customisation costs that do not qualify for recognition as an intangible asset are further assessed as to the appropriate timing of expense recognition, using the following criteria:

a) Where the configuration or customisation is considered a distinct (i.e. separately identifiable) service from the subsequent access to the cloud software, the costs are expensed when the configuration or customisation services are received. This is typically the case when the vendor providing the services is different from the vendor providing access to the software.

b) Where the configuration or customisation is not a distinct service from RSHQ's right to access the software, the costs are expensed over the period of access on a straight-line basis. A prepayment asset is recognised when the payment is made upfront. This is usually the case when the same vendor is providing both the configuration or customisation services and the access to the cloud software.

Any software that qualifies as an intangible asset is recognised and accounted for in accordance with RSHQ's existing accounting policies on software assets, which have not changed.

The changes have been applied retrospectively with an adjustment of comparative balances for the financial year 2020-21 detailed in Note 27.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

	2022 \$'000	2021 \$'000
4. User charges and fees		
Revenue from contracts with customers		
Sale of goods and services	11,895	12,326
Lease and rental revenues	2,720	2,552
Other user charges and fees		
Regulatory fees	69,037	60,389
Licences, permits and applications	1,810	1,736
Registrations	3	8
Total	85,464	77,012

Accounting policies - Revenue from contracts with customers

Revenue from contracts with customers is recognised when RSHQ transfers control over a good or service to the customer. The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for RSHQ's user charges revenue from contracts with customers.

Type of good or service	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Explosives reserves	RSHQ receives revenue for fees and lease arrangements with companies and government agencies on government explosives reserves in accordance with rates published in the Explosives Information Bulletin. Land leases are based on rates per square metre and magazine storage fees for explosives are charged at box rate in accordance with the Explosives Information Bulletin.	Lease revenue is recognised under the standard <i>AASB 16 Leases</i> on a straight-line basis over the life of the agreement. Revenue for contractual obligations is recognised under <i>AASB 15 Revenue from Contracts with Customers</i> for storage on a straight-line basis over the contractual period and revenue for ad hoc services provided are recognised on completion.
Safety in Mines Testing & Research Station (Simtars) Fee for Service	Simtars receives revenue for the provision of services where the performance obligation is fulfilled on delivery including: <ul style="list-style-type: none"> - research and consulting - testing, certification and calibration services - training and seminars - analytical services - occupational hygiene - emergency response Revenue is also received for support services over time including the provision of the Safegas system to monitor and interpret data to stay compliant with regulations.	Revenue is recognised under <i>AASB 15 Revenue from Contracts with Customers</i> on delivery or completion of services. Services over time such as Safegas support is recognised on a straight-line basis over the contractual period.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

Disclosure - Lease revenue

RSHQ receives operating lease revenue which it recognises as income on a straight-line basis over the lease term. All leases are less than 12 months in duration.

Accounting policies - Other user charges and fees

Revenue for other user charges and fees are accounted for under *AASB 1058 Income of Not-for-Profit Entities* on receipt of funding and the following table provides information about the nature and timing.

Type of charges and fees	Nature and timing	Revenue recognition policies
Safety and Health Fee	The Safety and Health Fee is revenue to RSHQ paid by industry participants under the <i>Coal Mining Safety and Health Regulation 2017</i> , the <i>Mining and Quarrying Safety and Health Regulation 2017</i> the <i>Explosives Regulation 2017</i> invoiced quarterly.	Fee revenue is recognised quarterly as invoiced under the standard <i>AASB 1058 Income of Not-for-Profit Entities</i> .
Petroleum and Gas Fee	The Petroleum and Gas Fee is revenue to RSHQ paid by industry participants under the <i>Petroleum and Gas (Safety) Regulation 2018</i> for the safety and health services provided by RSHQ to the petroleum and gas industries.	Fee revenue is recognised annually as invoiced under the standard <i>AASB 1058 Income of Not-for-Profit Entities</i> .
Licence fees	RSHQ receives revenue from the application and issue of licences.	Licensing revenue is recognised as invoiced under the standard <i>AASB 1058 Income of Not-for-Profit Entities</i> .

5. Grants and contributions	2022	2021
	\$'000	\$'000
Revenue from contracts with customers		
State government grants	-	8,048
Other grants and contributions		
Contributions from Government	-	826
Total	-	8,874

Accounting policy - Grants and contributions

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for RSHQ to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under *AASB 15 Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under *AASB 1058 Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

Contributions of assets recognised from the government and other parties are recognised as the gross carrying amount in the books of the transferor immediately prior to the transfer together with any accumulated depreciation, with a corresponding amount of revenue recognised in the Statement of Comprehensive Income.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

6. Other revenue	2022	2021
	\$'000	\$'000
Other interest	287	235
Sundry revenue	46	37
Total	333	271
7. Employee expenses	2022	2021
	\$'000	\$'000
Employee benefits		
Wages and salaries	32,006	30,893
Annual leave expense	3,744	3,268
Employer superannuation contributions	4,568	4,180
Long service leave expense	1,333	1,026
Termination benefits	131	175
Other employee benefits	2,659	1,901
Employee related expenses		
Payroll tax	2,278	1,859
Fringe benefits tax	547	351
Workers' compensation premium	241	217
Other employee related expenses	1,330	872
Total	48,837	44,741

The number of employees as at 30 June, including both full-time employees and part-time employees, is measured on a full-time equivalent basis.

	2022	2021
Number of employees:	318	306

Accounting policies

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the Balance Sheet at the current salary rates. As RSHQ expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual leave and long service leave

Annual Leave and Long Service Leave are accrued based on award entitlements. Refer to Note 18.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

7. Employee expenses (cont'd)

Superannuation

Superannuation benefits are provided through either defined contribution (accumulation) plans or the QSuper defined benefit plan, in accordance with employees' conditions of employment and employee instructions as to superannuation plan (where applicable).

Defined contribution plans - Employer contributions are based on rates specified under conditions of employment. RSHQ's contributions are expensed when they become payable at each fortnightly pay period.

QSuper defined benefit plan - The liability for QSuper defined benefits is held on a whole-of-government basis and reported in those financial statements. Employer contributions to QSuper are based on rates determined on the advice of the State Actuary. Contributions are expensed when they become payable at each fortnightly pay period. RSHQ's obligations to the QSuper plan are limited to those contributions paid.

Key management personnel and remuneration disclosures are detailed in Note 24.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

	2022	2021
	\$'000	Restated \$'000
8. Supplies and services		
Contractors and consultants	8,949	13,734
Accommodation costs	5,324	4,992
Corporate service providers	5,618	4,469
Legal fees	1,062	2,444
Travel	2,144	2,042
Motor vehicle costs	2,033	1,796
Information and communication technology costs (1)	1,519	3,939
Materials and consumables	871	837
Printing, postage and stationery	445	452
Minor plant and equipment	448	392
Other supplies and services	1,286	1,218
Total	29,699	36,316

(1) ICT expenses restated - see Note 27.

Accounting policies - Property leases

The Department of Energy and Public Works (DEPW) provides RSHQ with access to office accommodation, employee housing and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases as DEPW has substantive substitution rights over the assets. The related service expenses are included in accommodation costs and motor vehicle cost above.

9. Grants and subsidies

Grants expense	500	370
Contributions	29	64
Donations and gifts	9	25
Total	539	459

10. Impairment losses

Trade receivables	36	(166)
Plant and equipment	7	497
Total	43	332

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

		2022	2021
11. Other expenses		\$'000	\$'000
Special payments	(1)	1,514	-
Insurance premiums - QGIF		540	485
Fines and forfeiture		3	146
Audit fees	(2)	147	141
Regulatory fees - licences and permits		142	92
Net losses from property, plant and equipment disposal		10	164
Other expenses		71	1
Total		2,426	1,029

Special Payments

- (1) Special payments represent ex gratia expenditure and other expenditure that RSHQ is not contractually or legally obligated to make to other parties. Special payments during 2021-22 include the following payments over \$5,000:
- RSHQ made an ex-gratia payment in relation to a land purchase for explosives reserves to a private landholder in compensation for displacement
 - RSHQ has expensed court ordered costs in relation to prosecutions conducted where the costs have been awarded or are anticipated to be awarded where the prosecution is unsuccessful

Audit Fees

- (2) Total audit fees quoted by the Queensland Audit relating to the 2021-22 financial statements are \$140,000 (\$140,000 in 2020-21). There are no non-audit services included in this amount.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

	2022	2021
	\$'000	\$'000
12. Cash and cash equivalents		
Cash at bank	47,374	51,107
Total	47,374	51,107

Accounting policy

Cash and cash equivalents include all cash and cheques received at 30 June as well as deposits held at call with financial institutions.

13. Receivables

Trade debtors	2,777	1,515
Receivables from related parties	39	-
Other debtors	45	66
Less: Loss allowance	(106)	(251)
	<u>2,755</u>	<u>1,329</u>
GST receivable	399	627
GST payable	(112)	(106)
	<u>288</u>	<u>522</u>
Total	3,043	1,850

Accounting policy

Receivables are measured at amortised cost which approximates their fair value at reporting date. Trade debtors are recognised at the nominal amounts due at the time of sale or service delivery, i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically with a loss allowance being made for expected credit losses. The allowance is estimated based on the probability and timing of potential defaults, and takes into account forecasts of future economic conditions as well as past events.

All known bad debts were written-off as at 30 June.

14. Other current assets

Prepayments	451	540
Inventories	80	158
Total	531	698

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

15. Property, plant and equipment and depreciation expense	2022	2021
(i) Property, plant and equipment	\$'000	\$'000
Land: at fair value / cost		
Gross	24,108	17,300
	24,108	17,300
Buildings: at fair value		
Gross	48,233	45,129
Less: Accumulated depreciation	(21,553)	(19,117)
	26,680	26,012
Heritage and cultural: at fair value		
Gross	859	796
Less: Accumulated depreciation	(107)	(80)
	752	716
Plant and equipment: at cost		
Gross	12,621	12,251
Less: Accumulated depreciation	(9,500)	(9,709)
	3,121	2,542
Capital work in progress	501	118
Total	55,162	46,687

	Land	Buildings	Heritage and cultural	Plant and equipment	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2021	17,300	26,012	716	2,542	118	46,687
Acquisitions	4,459	15	-	728	859	6,061
Disposals	-	-	-	(10)	-	(10)
Transfers between classes	3	53	-	420	(476)	-
Net revaluation increments	2,347	1,678	56	-	-	4,081
Impairment losses recognised in operating result	-	(29)	-	-	-	(29)
Depreciation	-	(1,049)	(19)	(559)	-	(1,627)
Carrying amount at 30 June 2022	24,108	26,680	752	3,121	501	55,162

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

15. Property plant and equipment (contd)

(iii) Accounting policy – Recognition and measurement

Asset acquisition

Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

Where assets are received free of charge from another Queensland public sector entity (usually via an involuntary transfer), the acquisition cost is recognised as the gross carrying amount in the books of the transferor immediately prior to the transfer together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland government agency, are recognised at their fair value at date of acquisition in accordance with *AASB 116 Property, Plant and Equipment*.

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Recognition of property, plant and equipment

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Buildings (including land improvements)	\$10,000
Land	\$1
Plant and equipment	\$5,000
Other (including heritage and cultural)	\$5,000

Items with a lesser value are expensed in the year of acquisition.

Expenditure is only capitalised if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (arising from ordinary wear and tear etc.) is expensed. Assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset.

Measurement of property, plant and equipment at cost

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value.

Measurement using fair value

Land, buildings and heritage and cultural assets are measured at fair value in accordance with *AASB 116 Property, Plant and Equipment*, *AASB 13 Fair Value Measurement* and Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and accumulated impairment losses where applicable.

Revaluation of property, plant and equipment

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or internal expert, or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process is managed by a team in RSHQ Corporate, who determine the specific revaluation practices and procedures.

Revaluations using independent professional valuers or internal expert appraisals are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

The fair values reported by RSHQ are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

15. Property plant and equipment (contd)

Where assets have not been specifically appraised in the reporting period, indices are applied to their previous valuations to ensure their fair values are materially up to date. The State Valuation Service (SVS) supplies the indices, which are either publicly available, or are derived from market information available to SVS. The indices used are tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer or internal expert, and analysing the trend of changes in values over time.

Any revaluation increment arising on the revaluation of an asset is credited to the revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

For assets revalued using a cost valuation approach (e.g. current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'.

For assets revalued using a market or income-based valuation approach - accumulated depreciation and accumulated impairment losses are eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

The cost of land and buildings acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Impairment

As a not-for-profit entity, certain property, plant and equipment of RSHQ are held for the continuing use of its service capacity and not for the generation of cash flows. In accordance with AASB 136, where such assets measured at fair value under AASB 13, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. Consequently, impairment does not apply to such assets unless they are measured at cost.

For all property, plant and equipment and intangible assets to which impairment applies, RSHQ assesses for indicators of impairment annually. Where indicators exist, impairment is accounted for differently depending on the type of asset, as follows:

- Plant and equipment and intangible assets, which are measured at cost, are reduced to the asset's recoverable amount, being the higher of the asset's fair value less costs of disposal and its value in use. The adjustment is recorded as an impairment loss.
- For land, buildings, heritage and cultural assets at fair value, the only difference between the asset's fair value and its recoverable amount is the costs of disposal. Consequently, the fair value of the asset will materially approximate its recoverable amount where the disposal costs are negligible. Where disposal costs are not negligible, the asset is reduced to its recoverable amount via a revaluation decrement.

Recognising impairment losses

For assets measured at fair value, the impairment loss is treated as a revaluation decrease and offset against the revaluation surplus of the relevant asset to the extent available. Where no revaluation surplus is available in respect of the asset, the loss is expensed in the statement of comprehensive income as a revaluation decrement.

For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

15. Property plant and equipment (contd)

Depreciation

Property, plant and equipment, buildings, and heritage and cultural assets are depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to RSHQ.

Land is not depreciated as it has an unlimited useful life.

Key judgement: Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to RSHQ.

Assets under construction (work-in-progress) are not depreciated until construction is complete and the asset is put to use or is ready for its intended use, whichever is the earlier. These assets are then reclassified to the relevant class within property, plant and equipment.

Major spares purchased specifically for particular assets are capitalised and depreciated on the same basis as the asset to which they relate.

For RSHQ's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

For each class of depreciable asset the following depreciation rates are used:

Buildings	2 to 81 years
Plant and Equipment	1 to 40 years
Heritage and Cultural	40 years

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to RSHQ.

16. Intangible assets and amortisation expense	2022	2021
	\$'000	Restated \$'000
Computer software: at cost		
Gross	1,438	2,093
Less: Accumulated amortisation and impairment losses	(1,105)	(1,672)
Total	333	421
<i>Represented by:</i>	2022	2021
		Restated
Carrying amount at 1 July 2021 (Restated - see Note 27)	421	617
Amortisation expense	(88)	(196)
Carrying amount at 30 June 2022	333	421

Accounting policy

Computer software assets are finite life intangible assets and capitalised on the basis of actual costs incurred to purchase and install the related software. Software assets are accounted for after initial recognition at cost and amortised on a straight-line basis over an estimated useful life of between 7 to 10 years. The residual value of all RSHQ intangible assets is zero.

Software assets are tested for impairment annually using the same principles for property plant and equipment as described in Note 15.

Disclosure – Significant intangible assets

The Safegas software provided by RSHQ is a data acquisition tool that monitors gas concentration and ratios in underground mines and has a remaining useful life of 6 years and carrying amount of \$0.217M at 30 June 2022 (2021: \$0.243M).

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

	2022	2021
	\$'000	\$'000
17. Payables		
Current		
Trade payables	1,099	1,472
Payables to related parties	1,057	2,705
Other payables	1,370	1,603
Total	3,527	5,780

Accounting policy

Accounts payable represent trade creditors that are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30-day terms.

18. Accrued employee benefits

Current

Salaries and wages outstanding	-	317
Annual leave provision	4,406	4,263
Long service leave provision	7,718	7,060
Other accrued employee benefits	298	266

Total current	12,422	11,905
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Non-current

Long service leave provision	888	862
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Total non-current	888	862
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Total	13,310	12,767
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Accounting policy - accrued employee benefits

Annual leave provision is short-term employee benefits that represent present obligations resulting from employees' services provided up to the reporting date and are calculated at undiscounted amounts based on remuneration wage and salary rates that RSHQ expects to pay as at the reporting date, including applicable related on-costs.

Long service leave employee entitlements are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. These obligations are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period. Expected future payments are estimated including wage growth and are discounted using government bond rates, and remeasurements are recognised in profit or loss. The obligations are presented as current liabilities in the balance sheet where there is not an unconditional right to defer settlement for at least 12 months after the reporting period, regardless of when the actual settlement is expected to occur.

Superannuation contributions by RSHQ are made to an employee contribution scheme and to other funds on behalf of its employees. Contributions are expensed in the period in which they are paid or payable. RSHQ has no obligation to cover any shortfall in any of the funds' obligations to provide benefits to employees on retirement. Therefore, no liability is recognised for accruing superannuation benefits in RSHQ's financial statements, the liability being held on a whole-of-government basis and reported in those financial statements pursuant to *AASB 1049 Whole of Government and General Government Sector Financial Reporting*.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

19. Provisions	2022	2021
	\$'000	\$'000
Current		
Legal Claims	862	-
Total	862	-

Movement in provisions

	Legal claims
Balance at 1 July 2021	-
Additional provision - expensed	862
Amounts charged against provision	-
Balance at 30 June 2022	862

Accounting Policy - Provisions

Provisions represent RSHQ's best estimate, at reporting date, of the amount expected to be settled in future periods. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate. They have been expensed on initial recognition, with settlement expected to occur within 12 months of reporting date.

Provision - Legal Claims

Provisions includes an allocation for current prosecutions by Office of the Work Health and Safety Prosecutor (OWHSP) where the case outcome is known and the costs to be awarded can be reasonably estimated.

20. Other current liabilities

Unearned revenue (contract liabilities)	298	367
Total	298	367

21. Movement in asset revaluation surplus

	Land	Buildings	Heritage and Cultural	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2020				
Revaluation increments	2,204	2,409		4,613
Balance at 30 June 2021	2,204	2,409	-	4,613
Balance at 1 July 2021				
Revaluation increments	2,347	1,656	56	4,058
Balance at 30 June 2022	2,347	1,656	56	4,058

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

22. Fair value measurement

What is fair value?

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Financial assets and liabilities

The carrying amounts of trade receivables and payables, cash and cash equivalents approximate their fair value. RSHQ holds no financial assets or liabilities classified at fair value through profit and loss.

Non-financial assets – land and buildings, heritage and cultural assets

RSHQ's land, buildings and heritage and cultural assets are measured at fair value. The fair value measurements take into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

The valuations maximise the use of relevant observable inputs, and unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets.

- Observable inputs used include, but are not limited to, published sales data for land and general office buildings.
- Significant unobservable inputs used include subjective adjustments made to observable data to take account of the characteristics of the foundation's assets/liabilities, internal record of recent construction costs (and/or estimates of such costs) for assets' characteristics/functionality, and assessments of physical condition and remaining useful life.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

23. Consolidated and parent entity financial statements reconciliation

<u>Statement of Comprehensive Income</u>	2022	2022	2022	2022
	Consolidated	Eliminations	RSHQ	RSHQ
	RSHQ			Employment Office
	\$'000	\$'000	\$'000	\$'000
Revenue				
Labour recoveries	-	(46,169)	-	46,169
User charges and fees	85,464	-	85,464	-
Other revenue	333	-	327	6
Expenses				
Employee expenses	48,837	-	2,676	46,160
Supplies and services	29,699	-	29,699	-
Depreciation and amortisation	1,715	-	1,715	-
Grants and subsidies	539	(46,169)	46,708	-
Other expenses	2,426	-	2,411	15

The difference between the consolidated financial statements and RSHQ represents the employee expenses of RSHQ employees and associated costs. All employees are engaged by the RSHQ-EO except the Chief Executive Officer and the Commissioner, Resources Safety and Health who are employed by RSHQ under the *RSHQ Act 2020*.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

23. Consolidated and parent entity financial statements reconciliation (cont'd)

<u>Balance Sheet</u>	2022	2022	2022	2022
	Consolidated	Eliminations	RSHQ	RSHQ
	RSHQ			Employment Office
	\$'000	\$'000	\$'000	\$'000
Current Assets				
Cash and cash equivalents	47,374	-	33,981	13,393
Receivables	3,043	-	3,043	-
Other current assets	531	-	511	20
Current Liabilities				
Payables	3,527	-	3,229	298
Accrued employee benefits	12,422	-	156	12,266
Other current liabilities	298	-	298	-
Non-Current Liabilities				
Accrued employee benefits	888	-	39	849

The difference between cash and cash equivalents on the consolidated financial statements and RSHQ represents cash balances related to employee entitlements balances.

The difference between accrued employee benefits on the consolidated financial statements and RSHQ includes long service leave entitlement and annual leave entitlements for the RSHQ-EO.

<u>Statement of Cash Flows</u>	2022	2022	2022	2022
	Consolidated	Eliminations	RSHQ	RSHQ
	RSHQ			Employment Office
	\$'000	\$'000	\$'000	\$'000
Inflows				
GST collected from customers	1,394	-	1,373	21
GST input tax credits from ATO	3,916	-	3,878	38
Other	118	-	112	6
Outflows				
Employee expenses	(47,780)	-	(2,725)	(45,055)
Supplies and services	(31,407)	-	(31,403)	(4)
GST paid to suppliers	(3,688)	-	(3,654)	(34)
GST remitted to ATO	(1,389)	-	(1,365)	(24)
Other outflows	(2,526)	-	(2,511)	(15)

The difference between payments to employees in the consolidated cash flow and RSHQ-EO is the employee related costs including salaries and on-costs made to employees.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

23. Consolidated and parent entity financial statements reconciliation (cont'd)

<u>Statement of Comprehensive Income</u>	2021	2021	2021	2021
	Consolidated	Eliminations	RSHQ	RSHQ
	RSHQ Restated \$'000		Restated \$'000	Employment Office \$'000
Revenue				
Labour recoveries	-	(42,130)	-	42,130
Other revenue	271	-	260	11
Expenses				
Employee expenses	44,741	-	2,642	42,099
Supplies and services	36,316	-	36,289	27
Grants and subsidies	459	(42,130)	42,589	-
Other expenses	1,029	-	1,014	15
<u>Balance Sheet</u>				
Current Assets				
Cash and cash equivalents	51,107	-	38,817	12,290
Receivables	1,850	-	1,842	9
Other current assets	698	-	298	400
Current Liabilities				
Payables	5,780	-	5,694	86
Accrued employee benefits	11,905	-	81	11,824
Non-Current Liabilities				
Accrued employee benefits	862	-	74	788
<u>Statement of Cash Flows</u>				
Outflows				
Employee expenses	(34,623)	41,502	(34,623)	(41,502)
Supplies and services	(32,268)	-	(32,256)	(12)
GST paid to suppliers	(3,624)	-	(3,594)	(30)
GST remitted to ATO	(1,411)	-	(1,395)	(16)
Other outflows	(625)	-	(610)	(15)

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

24. Key management personnel (KMP) disclosures

Details of key management personnel

The following details for non-Ministerial key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of RSHQ during 2020-21 and 2021-22. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Chief Executive Officer	The role of the Chief Executive Officer is to strategically lead and manage RSHQ to deliver its functions. The position is also the Executive Officer of the RSHQ - Employing Office.
Chief Operating Officer	The Chief Operating Officer as a member of the RSHQ Board is responsible for the agency's overall strategy, performance and culture as well as leading the delivery of policy and corporate support services including finance, communication and media, human resources, legal, reporting and compliance support.
Chief Transformation Officer	The Chief Transformation Officer as a member of the RSHQ Board is responsible for the management of RSHQ's Enterprise Program Management Office and the delivery of RSHQ's transformational projects in line with its digital strategy and strategic plan.
Chief Inspector, Coal Mines	The Chief Inspector Coal Mines as a member of the RSHQ Board is responsible for the agency's overall strategy, performance and culture as well as leading the Coal inspectorate which conducts inspections, audits, and investigations at underground and open-cut sites.
Chief Inspector, Mineral Mines & Quarries	The Chief Inspector Mineral Mines and Quarries as a member of the RSHQ Board is responsible for the agency's overall strategy, performance and culture as well as leading the MMQ Inspectorate which conducts inspections, audits, and investigations at a diverse range of sites.
Chief Inspector, Petroleum & Gas	The Chief Inspector Petroleum and Gas as a member of the RSHQ Board is responsible for the agency's overall strategy, performance and culture as well as leading the Petroleum & Gas Inspectorate which conducts inspections, audits, and investigations at a range of sites that include household and commercial gas installations, distribution networks (downstream), and extraction and production sites such as natural gas wells and pipelines.
Chief Inspector, Explosives	The Chief Inspector Explosives as a member of the RSHQ Board is responsible for the agency's overall strategy, performance and culture as well as leading the Explosives Inspectorate which conducts safety and security inspections, audits, and investigations.
Executive Director, Simtars	The Executive Director Simtars as a member of the RSHQ Board is responsible for the agency's overall strategy, performance and culture as well as leading the Safety in Mines Testing & Research Station (Simtars) which supports Queensland's resources industries with research, testing, engineering, scientific and training services to enhance safety and health outcomes.
Executive Director, Occupational Health	The Executive Director, Occupational Health as a member of the RSHQ Board is responsible for the agency's overall strategy, performance and culture as well as leading the Occupational Health division which is focused on the occupational health of Queensland's resources workers.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

24. Key management personnel (KMP) disclosures (cont'd)

KMP remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. RSHQ does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within RSHQ of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration and other terms of employment for RSHQ's other key management personnel are specified in employment contracts. The contracts provide for the provision of retention-related cash payments and other benefits including motor vehicles. Remuneration expenses for these key management personnel comprises the following components:

Short term employee expenses , which include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position.
- non-monetary benefits - including provision of benefits where fringe benefits tax is applicable.

Long term employee expenses - long service leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position.

Post-employment expenses - include amounts expensed in respect of employer superannuation obligations.

Termination benefits - include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

Performance Payments

No performance payments were made to the key management personnel of RSHQ.

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

24. Key management personnel (KMP) disclosures (cont'd)

Remuneration expenses

The following disclosures focus on the expenses incurred by RSHQ during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the Consolidated Statement of Comprehensive Income.

2021- 22

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	305	-	8	36	-	349
Chief Operating Officer	230	-	6	23	-	259
Chief Transformation Officer (position created 19/04/2022)	50	-	1	5	-	56
Chief Inspector, Coal Mines	312	2	8	33	-	354
Chief Inspector, Mineral Mines & Quarries	267	-	7	27	-	301
Chief Inspector, Petroleum & Gas	222	3	6	23	-	254
Chief Inspector, Explosives	240	2	6	25	-	273
Executive Director, Simtars ¹	221	-	6	23	-	249
Executive Director, Occupational Health ²	203	-	5	21	-	229
Total Remuneration	2,050	7	51	216	-	2,324

1. Total remuneration for 01/07/2021 to 18/04/2022 is \$193,000, total remuneration for 19/04/2022 to 30/06/2022 is \$56,000.

2. Total remuneration for 01/07/2021 to 18/04/2022 is \$186,000, total remuneration for 19/04/2022 to 30/06/2022 is \$42,000.

2020-21

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	286	-	9	35	-	330
Chief Operating Officer	205	-	6	22	-	233
Chief Inspector, Coal Mines	276	3	8	28	-	315
Chief Inspector, Mineral Mines & Quarries	257	-	8	27	-	292
Chief Inspector, Petroleum & Gas	206	4	6	22	-	238
Chief Inspector, Explosives	237	2	7	24	-	270
Executive Director, Simtars	204	-	6	22	-	232
Executive Director, Occupational Health	186	-	6	19	-	210
Total Remuneration	1,857	9	56	199	-	2,121

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

25. Related party transactions

Transactions with people/entities related to KMP

There were no transactions with people or entities related to our KMP.

RSHQ transacts with various Queensland Government agencies on a fee for service basis including:

- Department of Agriculture and Fisheries for information and communication technology services (refer note 8 - Information and communication technology costs and corporate service providers)
- Department of Energy and Public Works for accommodation services, QBuild for building and asset services and QFleet for vehicle services (refer note 8 - Accommodation costs, corporate service providers, information and communication technology costs & motor vehicles costs).
- Department of Communities, Housing and Digital Economy for maintenance services, Queensland Shared Services for telecommunications and Corporate Administration Agency (CAA) for operational services such as accounts payable and receivable, payroll management, taxation (refer note 8 - Accommodation costs and corporate service providers).
- Office of Industrial Relations for legal services (refer note 8 - Corporate service providers)

26. Commitments

Commitments at reporting date (inclusive of non-recoverable GST input tax credits) are payable as follows:

	2022	2021
	\$'000	\$'000
Capital expenditure commitments		
Property, plant & equipment		
Not later than 1 year	288	303
Later than 1 year but not later than 5 years	-	-
Later than 5 years	-	-
	288	303

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

27. Restatement due to changes in accounting for cloud computing costs

In preparation of the 2020-21 financial statements, intangible asset balances includes expenses related to customised software implementations. In April 2021, the International Financial Reporting Standards Interpretations Committee (IFRIC) determined that such costs, where the application software is hosted in a cloud computing arrangement, will not be capitalised but expensed where the customer does not control the application software. Based on this ruling, the total net impact in 2020-21 was \$2.785 million.

Comparative numbers reported in the 2020-21 balance sheet, and at the beginning of the comparative financial year (1 July 2020) have been restated and the line items affected are as follows:

	Published financial statements \$'000	2020-21 Correction \$'000	Restated actuals \$'000
Balance sheet			
Intangible assets - gross value	4,971	(2,878)	2,093
Accumulated amortisation - Intangible assets	(1,765)	93	(1,672)
Total intangible assets	3,206	(2,785)	421
Accumulated surplus	4,031	(2,785)	1,246
Total equity	4,031	(2,785)	1,246
Consolidated statement of comprehensive income			
Supplies and services	33,438	2,878	36,316
Depreciation and amortisation	1,902	(93)	1,809
Total expenses	35,340	2,785	38,125
Consolidated statement of cash flows			
<u>Cash flows from operating activities</u>			
<i>Outflows:</i>			
Supplies and services	(29,390)	(2,878)	(32,268)
<u>Cash flows from investing activities</u>			
<i>Outflows:</i>			
Payments for intangibles	(2,878)	2,878	-
Net cash used in operating and investing activities	(32,268)	-	(32,268)

Resources Safety and Health Queensland

Notes to the Consolidated Financial Statements for the year ended 30 June 2022

28. Contingencies

Litigation in progress

As at 30 June 2022, there are no cases filed in the courts naming the State of Queensland acting through RSHQ as defendant. The following are legal actions including prosecutions and appeals as at 30 June 2022 where RSHQ are named and there is the potential of costs awarded if unsuccessful.

	2022	2021
	Number of	Number of
	cases	cases
Industrial Magistrates Court	5	12
Queensland Industrial Relations Commission	-	1
Industrial Court	-	1
Court of Appeal	-	3
High Court	-	1
Total	<u>5</u>	<u>18</u>

At reporting date, it is not possible to estimate any probable outcome of these claims or any financial effect. RSHQ are aware of matters which are not yet subject to court action. These cases may or may not result in subsequent litigation.

Disclosure - Financial Guarantees

A bank guarantee was provided in 2018 on behalf of DNRME by the Commonwealth Bank of Australia to the State Bank of India on behalf of the Indian Institute of Technology, in respect of a performance guarantee on a contract to install a micro gas chromatograph and laboratory equipment to that entity from the former DNRME. The amount guaranteed is AUD \$120,018 and expires 30 June 2024.

29. Events after the balance date

There were no significant events occurring after the balance date.

**Management Certificate
for Resource Safety and Health Queensland (RSHQ)**

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

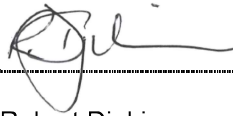
- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of RSHQ for the financial year ended 30 June 2022 and of the financial position of RSHQ at the end of that year; and

We acknowledge responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



.....
Mark Stone
Chief Executive Officer

Date: 26 August 2022
.....



.....
Robert Djukic
Chief Operating Officer

Date: 26 August 2022
.....

INDEPENDENT AUDITOR'S REPORT

To the Board of Resources Safety and Health Queensland

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Resources Safety and Health Queensland and its controlled entity (the group).

In my opinion, the financial report:

- a) gives a true and fair view of the group's financial position as at 30 June 2022 and their financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises the consolidated balance sheet as at 30 June 2022, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, notes to the consolidated financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the group or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the entity's internal controls but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the group.
- Conclude on the appropriateness of the group's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit of the group. I remain solely responsible for my audit opinion.

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

Statement

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.

Irshaad Asim

30 August 2022

Irshaad Asim
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendix 1 – Related government bodies

Board of Examiners (BoE)

Chairperson Peter Newman, Chief Inspector of Coal Mines

(*Coal Mining Safety and Health Act 1999, and Mining and Quarrying Safety and Health Act 1999*)

The BoE was established under *The Mining Act of 1898 (Queensland)*. BoE's activities contribute to securing the safety and health of workers in surface and underground mines by endeavouring to ensure only qualified and competent people are entrusted with key mining roles which, if not competently performed, could contribute to injury and loss of life, potentially on a large scale. BoE grants certificates of competency to persons assessed as being appropriately qualified to fill a range of statutory mine management positions in the coal and metalliferous mining industries.

The *Coal Mining Safety and Health Act 1999* and the *Mining and Quarrying Safety and Health Act 1999* set out the functions of BoE including:

- deciding the competencies necessary for certificates of competency holders
- assessing applicants, or have applicants assessed, for certificates of competency
- granting certificates of competency to persons who have demonstrated the appropriate competencies necessary
- ensure the competencies under the Acts are consistent with those required by other states for the holders of certificates of competency
- issue notices (SSE notices) to persons who have demonstrated the safety and health competencies recognised by the committee under section 76, required to perform the duties of a SSE for a coal mine
- perform other functions given to the Board under the Acts.

Certificates of competency are mandatory for statutory positions defined in these Acts. Certificates issued by BoE in 2021–22 were:

- First class mine manager's certificate of competency (underground metalliferous mines)
- First class mine manager's certificate of competency (underground coal mines)
- Second class mine manager's certificate of competency (underground coal mines)
- Deputy's certificate of competency (underground coal mines)
- Open cut examiner's certificate of competency (coal mines)
- Ventilation officer (coal mines).

BoE also granted applications for mutual recognition of interstate certificates of competency under the *Mutual Recognition Act 1992*, to suitably qualified candidates who passed a written examination on Queensland mining law or were deemed competent in Queensland mining law by their employing SSE.

BoE also issued SSE notices to persons who demonstrated their knowledge of the *Coal Mining*

and *Safety Health Act 1999* by undertaking a written mining law examination. Following legislative changes in 2018, the Board now also issues mineral mine and quarrying SSE notices, for sites employing over 10 persons, upon assessment as eligible.

Coal Mine Safety and Health Advisory Committee (CMSHAC)

Chairperson Commissioner Kate du Preez

The Coal Mining Safety and Health Advisory Committee (CMSHAC) was established under part 6 of the *Coal Mining Safety and Health Act 1999*. The advisory committee is a tri-partite body formed to provide advice to the Minister on coal mining safety and health and is an integral part of the governance arrangements that are in place to manage safety and health in the industry and to ensure coal mine workers arrive home safe and healthy every day.

CMSHAC meets on a quarterly basis and the membership is made up of representatives from RSHQ, coal mine workers and operators from the Electrical Trades Union, Mining and Energy Union and the Queensland Resources Council.

Mining Safety and Health Advisory Committee (MSHAC)

Chairperson Commissioner Kate du Preez

The Mining Safety and Health Advisory Committee (MSHAC) was established under part 6 of the *Mining and Quarrying Safety and Health Act 1999*. The advisory committee is a tri-partite body formed to provide advice to the Minister on mineral mining and quarrying safety and health and is an integral part of the governance arrangements that are in place to manage safety and health in the industry and to ensure mine and quarry workers arrive home safe and healthy every day.

MSHAC meets on a quarterly basis and its membership is composed of Queensland Government representatives from RSHQ, mine workers from the Australian Workers' Union, and the Australian Manufacturing Workers' Union, mine operators from the Queensland Resources Council, and a quarry operator from Cement, Concrete and Aggregates Australia.

Resources Medical Advisory Committee (RMAC)

Chairperson Dr Matthew Brandt

The Resources Medical Advisory Committee (RMAC) was formally established and new members, including an occupational physician, radiologists, respiratory physicians, an epidemiologist and occupational hygienist were appointed by the Minister for Resources for a three-year term. RMAC will provide independent, strategic medical advice to the Minister and RSHQ, that will support the regulatory framework in place to protect the health of Queensland's resource sector workers.

Commissioner for Resources Safety and Health

Commissioner Kate du Preez

The Commissioner for Resources Safety and Health is an independent advisor to the government and is appointed by the Governor in Council under the *Resources Safety and Health Queensland Act 2020*.

The Commissioner's main functions are to:

- advise the Minister for Resources on matters relating to safety and health in the resources sector
- respond to requests by the Minister for advice on particular matters
- fulfil the roles of Chair of the CMSHAC and the MSHAC
- engage with representatives of the explosives sector and petroleum and gas sector about promoting and protecting the safety and health of people who may be affected by the operation of those sectors
- monitor, review and report to the Minister on the performance of the regulator.

Glossary

Acronym	In full
ACARP	Australian Coal Industry's Research Program
AICD	Australian Institute of Company Directors
AMEC	Association of Mining and Exploration Companies
ARR	<i>Annual Report Requirement for Queensland Government agencies</i>
Brady Review	Brady, S. <i>Review of all fatal accidents in Queensland mines and quarries from 2000 to 2019</i> ¹⁴ (December 2019)
BoE	Board of Examiners
Board of Inquiry	Queensland Coal Mining Board of Inquiry
CEO	Chief Executive Officer
CMSHAC	Coal Mine Safety and Health Advisory Committee
CMWHS	Coal Mine Workers' Health Scheme
CT	Computed tomography
EAP	Employee Assistance Program
EPMO	Enterprise Program Management Office, RSHQ
ERMF	Enterprise risk management framework
FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
FTE	Full time equivalent
HPI	High potential incident

¹⁴ *Brady Review of all fatal accidents in Queensland mines and quarries from 2000 to 2019*
<https://documents.parliament.qld.gov.au/tableOffice/TabledPapers/2020/5620T197.pdf>

Acronym	In full
HV	High voltage
IP Act	<i>Information Privacy Act 2009</i>
ISSN	International Standard Serial Number
LGA	Local government area
MDLD	Mine dust lung disease
MMQ	Mineral mines and quarries
MOHRI	Minimum Obligatory Human Resources Information
MSHAC	Mining Safety and Health Advisory Committee
NIOSH	National Institute of Occupational Safety and Health, USA
OH	Occupational Health, RSHQ
P&G	Petroleum and Gas
QGEA	Queensland Government Enterprise Architecture
QGISCF	Queensland Government Information Security Classification Framework
RCS	Respirable crystalline silica
RMAC	Resources Medical Advisory Committee
RSHQ	Resources Safety & Health Queensland
RTI Act	<i>Right to Information Act 2009</i>
SIIU	Serious Incident Investigation Unit
SSE	Site senior executive
Simtars	Safety in Mines Testing & Research Station, RSHQ

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	Annual Report Requirements (ARRs) – section 7	Page 5
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Pages 3-4 Page 83-84
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Page 2
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Pages 6-17
Non-financial performance	<ul style="list-style-type: none"> Government’s objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Page 10
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Pages 18-31
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	N/A
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Page 31
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 11
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Pages 11-13, 32
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Page 17
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 35
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 35
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 32-33
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	N/A
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 33
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Page 33

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Pages 33-34
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	N/A
Governance – human resources	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1	Pages 36 - 41
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 41
Open Data	<ul style="list-style-type: none"> Statement advising publication of information 	ARRs – section 16	Page 41
	<ul style="list-style-type: none"> Consultancies 	ARRs – section 33.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 33.2	https://data.qld.gov.au
	<ul style="list-style-type: none"> Queensland Language Services Policy 	ARRs – section 33.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> Certification of financial statements 	<i>Financial Accountability Act 2009</i> (FAA) – section 62 <i>Financial and Performance Management Standard 2019</i> (FPMS) – sections 38, 39 and 46 ARRs – section 17.1	Page 76
	<ul style="list-style-type: none"> Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Pages 77-79

Contacts

RSHQ's head office is at 275 George Street, Brisbane. Other offices and service areas are located in Redbank, Stafford, and major regional centres across Queensland, including: Mt Isa, Mackay, Townsville, Rockhampton, Maroochydore, Dalby, Robina, Atherton and Toowoomba.

Head office

275 George Street
Brisbane Qld 4000

Post

GPO Box 1321
Brisbane Qld 4001

Website

www.rshq.qld.gov.au

Enquires

Enquiries or requests for information can be made by telephoning 13 QGOV (13 74 68). Contact us via: <https://www.rshq.qld.gov.au/contact>.

General questions and comments can be emailed to RSHQ.Corro@rshq.qld.gov.au.

Feedback

Feedback on the annual report can be provided at
<https://www.getinvolved.qld.gov.au/gi/consultation/10150/view.html#w>

Social media

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