





Information security

This document has been classified using the Queensland Government Information Security Classification Framework (QGISCF) as PUBLIC and will be managed according to the requirements of the QGISCF. See https://www.forgov.qld.gov.au/information-and-communication-technology/qgea-policies-standards-and-guidelines/information-security-classification-framework-qgiscf.

Public availability

Copies of the Resources Safety and Health Queensland annual reports are available online at https://www.rshq.qld.gov.au/about-us/resources/publications. Limited printed copies are available by calling 13 QGOV (13 74 68) or by emailing your request to RSHQ.Corro@rshq.qld.gov.au.

This publication has been compiled by Corporate Governance, Resources Safety and Health Queensland.

Interpreter service statement



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on 13 QGOV (13 74 68) and we will arrange an interpreter to effectively communicate the report to you.

Copyright notice

© Resources Safety and Health Queensland 2024.

Information licensing



This annual report is licensed by the State of Queensland (Resources Safety and Health Queensland) under a Creative Commons Attribution (**CC BY**) 4.0 International licence.

In essence, you are free to copy, communicate and adapt this annual report, as long as you attribute the work to the State of Queensland (Resources Safety and Health Queensland) Annual Report 2023-2024.

To view a copy of this license, visit https://creativecommons.org/licenses/by/4.0/

ISSN: 2653-6013 (Online)

Acknowledgement of Country

Resources Safety and Health Queensland respectfully acknowledges all Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and Custodians of this country on which we live and work. We acknowledge their continuing connection to land, waters, and culture, and commit to ongoing reconciliation. We pay our respect to their Elders, past and present.

Contents

Lette	er of compliance	4
Mes	sage from the Chief Executive Officer	!
Part	one – our organisation	3
	About us	3
	Our offices	9
	Our management and structure	10
Part	two – our performance	13
	Our strategic objectives	1:
Part	three – our governance	25
	Our oversight	25
	Government bodies	25
	Risk management and accountability	25
	Ethics, integrity and human rights	28
	Our people	29
	Open data	32
Part	four – financials	33
	Financial performance 2023-2024	33
	Financial statements	34
	Independent auditor's report	63
Appe	endix 1 – Activities snapshot	66
Appe	endix 2 – Government bodies	68
Appe	endix 3 – RSHQ regulator performance report 2023-2024	69
Glos	sary	70
Com	pliance checklist	7
Con	tacts	73

Letter of compliance

2 September 2024

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

Dear Minister,

I am pleased to submit for presentation to the Parliament the Annual Report 2023-2024 and financial statements for Resources Safety and 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 71 of this annual report.

Yours sincerely

Robert Djukic

Acting Chief Executive Officer
Resources Safety and Health Queensland

Message from the Chief Executive Officer

I am pleased to present our annual report for 2023-2024. This year's report reflects on the strategic priorities, achievements, and initiatives towards our vision of **zero serious harm**¹ in the Queensland resources sector.

As an agency, Resources Safety and Health Queensland (**RSHQ**) regulates, educates, and assists industry in meeting its obligation to protect the safety and health of resources workers and affected communities.

To meet a rapidly changing environment and resources sector, we continue to evolve our capabilities, technical expertise and risk-based approach as we strive to effectively address and reduce serious harms for resources workers.

Our stakeholders, including worker representatives, industry, other government agencies, and the wider community, play an essential role in assisting RSHQ in protecting workers in diverse operations – from large scale mines to an owner operator within a gas supplied commercial kitchen. During 2023-2024 RSHQ has implemented several successful campaigns and programs and continued to build on longer-term initiatives to focus on high-risk areas, as well as strengthen engagement with key stakeholders.

Tragically, one coal mine worker lost their life during 2023-2024. On 15 January 2024, Mr Luke O'Brien was fatally injured at Saraji Mine after being pinned between a moving light vehicle and a stationary vehicle. During the month of August 2024, tragically a further two coal mine workers have lost their lives. On 3 August 2024, Mr Christopher Schloss was fatally injured at Byerwen Infrastructure Mine after being struck by the boom of a toppling pick and carry crane, and on 22 August 2024, Mr John Linwood was fatally injured at Byerwen Coal Mine as a result of an interaction between the light vehicle he was driving and a large haul truck.

Fatalities and serious accidents are unacceptable outcomes for Queensland resources sector workers. In 2023-2024 a reported 157 workers sustained injuries requiring treatment as hospital inpatients.

The Brady review², noted that improving the reporting culture of incidents within industry, including high potential incidents (**HPI**), drives the focus towards reviewing current controls and systems in place, ensuring they are effective, which leads to a longer-term reduction in serious accidents occurring across the sector. This also sends a strong message to workers that their safety and health is important, and they are encouraged to raise concerns or report potential hazards within their workplace. While identifying, reporting, investigating and addressing incidents is not on its own enough to ensure safety and health for resources workers, it is essential for improving performance. In support of this, RSHQ is implementing new digital systems to streamline reporting, to share learnings, and to better focus our regulatory activity on high risk. Along with this, we are implementing recently passed legislation which supports superior controls for hazards and provides the means for RSHQ to enforce protections for workers. I expect leaders within the resources sector to support a

¹ As a risk-based regulator, RSHQ focuses our 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. Our vision is set by the RSHQ *Strategic Plan 2021-2025*, available from https://www.rshq.qld.gov.au/resources/documents/corporate/strategic-plan.pdf

² Brady, S. *Review of all fatal accidents in Queensland mines and quarries from 2000 to 2019* (December 2019) – introduces the 'Fatality cycle', available from https://documents.parliament.qld.gov.au/tableOffice/TabledPapers/2020/5620T197.pdf

reporting culture, ensure effective risk controls are in place, and that workers are provided training, tools, and guidelines to ensure they know how to operate safely.

We achieved a number of milestones in the 2023-2024 year across key strategic programs of work.

Resources Safety and Health Legislation Amendment Act 2024 (RSHLA Act)

The RSHLA Act, passed by parliament on 12 June 2024, introduces preventative and proactive reforms to improve the resources sector's safety and health performance, supporting high reliability organisation (**HRO**) behaviours, modernising regulatory enforcement powers and ensuring Queensland's resources safety and health legislation is contemporary and effective. Changes being implemented through the RSHLA Act focus on incident reporting, directives, information sharing, enforceable undertakings, with transitional changes coming into effect over the next few years on critical controls and certificates of competencies.

Diversity and Equity Action Plan 2024-2025

RSHQ developed and launched the Equity and Diversity Action Plan³ in 2023-2024 focused on the next year, towards building and supporting a strong, diverse workforce with a broad range of qualifications, experience, knowledge, and skills.

Incident management reporting solution

RSHQ's incident reporting solution was soft launched with 29 stakeholder sites across coal and mineral mines and quarries, receiving over 900 incident reports, and valuable feedback, which has been incorporated into enhancement releases to improve functionality. This solution will continue to be rolled out to stakeholders during 2024-2025, providing digital solutions to support industry with embracing an increased reporting culture.

Risk-based regulatory outcomes

During 2023-2024, we also progressed a range of initiatives to support our strategic priorities including:

- Several campaigns covering high-risk or identified areas of concern, including the underground vehicle fire reduction program, safety for hydrogen and future fuels, spirometry quality enhancement, explosives legislation update to improve security of ammunition, critical control audits of coal mines, fireworks inspection, and the gas safety campaign.
- Continuing the focus on ensuring operators are managing the risk of psychosocial hazards, by increasing awareness, encouraging incident reporting and by promoting the dedicated complaints service.
- Learning from Disasters course developed by the Safety in Mines Testing and Research Station (Simtars), a division of RSHQ. This course, a hybrid of eLearning modules and face-to-face workshops, was designed for statutory certificate of competency holders and focuses on actively learning from previous disasters.
- Continuation of health checks for current and retired workers, including free lung health checks
 through the mobile health service. As at 30 June 2024, the mobile health unit has travelled over
 91,000 kilometres, completing 51 visits to locations throughout regional Queensland, providing 992
 free lung checks, 2,983 health assessments and 855 computed tomography (CT) scans.

³ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0005/1885334/Equity-and-Diversity-Action-Plan.pdf

Looking forward 2024-2025

At an enterprise level in 2024-2025, we will focus on:

Communication and engagement – with the industries and entities we regulate, the workforces
and communities we protect, and their representatives – to enhance the quality of information
that can drive improvement in safety and health performance; to improve understanding about
the work we do and the way we do it; and to facilitate collaboration within industry for improving
safety and health outcomes. To support this, we will also focus on communication and
engagement internal to our organisation.

 Refreshing RSHQ's Strategic Plan to outline our future direction and strategies for pursuing our vision of zero serious harm in Queensland's resources industry.

I would like to express my appreciation for all officers of RSHQ for their dedicated commitment and contribution to our vision of **zero serious harm** for workers in the resources sector. I also acknowledge our stakeholders and their support and valuable role in ensuring workers' safety and health is protected.

Rob Djukic
Acting Chief Executive Officer

Part one – our organisation

About us

Our operating environment

The Resources Safety and Health Queensland Act 2020 (RSHQ Act) established RSHQ as the independent statutory body responsible for regulating worker safety and health in the Queensland resources industry, and administering relevant safety and health legislation. The RSHQ Act also established the Resources Safety and Health Queensland Employing Office, which consists of the Executive Officer and all staff performing duties for

Coal Mining Safety and Health Act 1999

Resources Safety and Health Queensland Act 2020

Mining and Quarrying Safety and Health Act 1999

Petroleum and Gas (Production and Safety) Act 2004

RSHQ. This ensures all RSHQ staff are employed under the Public Sector Act 2022 (PS Act).

What we do

Our vision for the state's resources sector is **zero serious harm**. 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.

oda We regulate

We perform announced and unannounced inspections and audits, investigate incidents and complaints, and exercise regulatory powers to ensure industry fulfils its obligations to protect the safety and health of workers in Queensland's resources industry.

We educate

We allocate significant resources to train workers, oversee competency and registration programs, and disseminate information to develop safety and health capability. We highlight present and emerging risks through information about incidents, trends, and best practice.

.0

We assist

We provide support to industry to fulfil its duties to ensure the safety and health of workers through initiatives and services such as health schemes, testing, training, emergency response, research, and the safe and secure storage of explosives.

Our values

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



wellbeing

We care about the safety and wellbeing of our colleagues and maintain systems to prevent physical and mental harm.

Professional excellence

We value the skills and experience needed to excel in our work. We invest in our people, supporting their professional and personal growth.



Integrity

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.



Continuous improvement

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.



Responsiveness

We deliver what we promise when we promise.



Accountability

We own our decisions, celebrate our successes and learn from our mistakes.



Respect

We take personal responsibility for our actions, behaviours, and work. We treat others with courtesy, dignity, and respect.

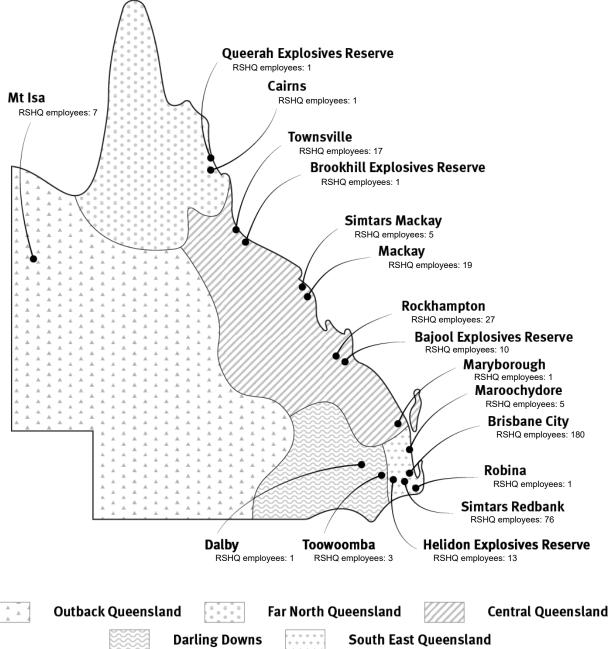


Collaboration

We seek to work with our colleagues and stakeholders to help achieve our goals and pursue a shared vision.

Our offices

RSHQ has 16 offices, including four government explosives reserves, located across Queensland4. Further details for each office, including contact details can be found on our website5.

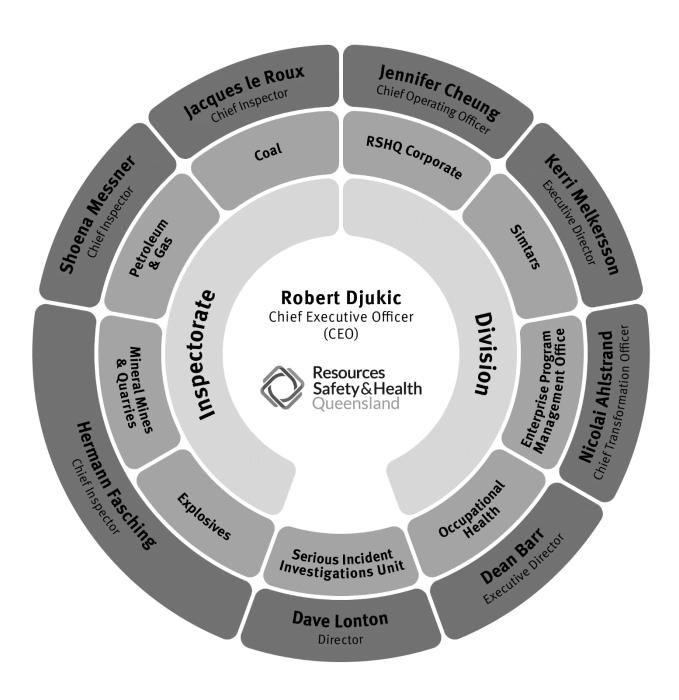


⁴ The headcount for the Brisbane office also represents the Chief Executive Officer and staff within Office of the Commissioner for Resources Safety and Health

⁵ https://www.rshq.qld.gov.au/contact and https://www.rshq.qld.gov.au/simtars/about-us/contact-us

Our management and structure

Our structure⁶



⁶Mr Fasching is appointed to the roles of Chief Inspector Mineral Mines and Quarries, and Chief Inspector Explosives.

Our executive leadership team⁷

Robert Djukic, Chief Executive Officer

Rob was appointed as RSHQ's acting CEO in November 2023, having held the position of Chief Operating Officer at RSHQ's establishment. He has over 20 years' experience in government, regulation, law and corporate service delivery. He has worked across various portfolios including mining and resources, energy, agriculture, trade, tourism, land and water. Rob holds a bachelor's degree in law and is admitted as a solicitor in Queensland.

Kerri Melkersson, Executive Director

Kerri was appointed as Executive Director of Simtars in 2022, having joined the Queensland Government resources regulator in 2018 to support regulatory reform following the re-identification of coal workers' pneumoconiosis. Kerri has over 25 years' experience in resources and occupational health, rehabilitation, compensation and the finance sector. She is RSHQ's appointed representative as a nominating organisation for Standards Australia and is the Chief Executive of RSHQ's registered training organisation.

Hermann Fasching, Chief Inspector

Hermann was appointed as Chief Inspector of Mines in 2019 and Chief Inspector, Explosives in 2022. He has over 40 years' experience in the extractive mining industries, in both surface and underground operations and as a government regulator. He has a Diploma of Engineering and a Diploma of Government Workplace Inspection. He is a Fellow of the Institute of Quarrying Australia and is a Certified Practicing Quarry Manager.

Dean Barr, Executive Director

Dean was appointed as Executive Director, Occupational Heath in 2022. He has over 20 years' experience in the private and public sectors, including defence and resources. Dean holds a bachelor's degree in oceanography and chemistry, master's degree in coastal management and a graduate certificate in public sector management.

Nicolai Ahlstrand, Chief Transformation Officer

Nick was appointed as Chief Transformation Officer in 2022 and previously served as the Executive Director of Simtars. Nick has over 20 years' experience in the resources sector spanning public, private and government roles. Nick holds a Bachelor of Applied Science, Master of Business Administration and a Graduate Certificate in International Relations. He is a graduate of the Australian Institute of Company Directors and a certified Practicing Portfolio Executive (Australian Institute of Project Management).

Shoena Messner, Chief Inspector

Shoena was appointed as Chief Inspector of Petroleum and Gas in January 2024. She spent 16 years in the mining and processing industries, and 14 years as an inspector and regulator with Workplace Health and Safety Queensland. She holds an executive master's in public administration, a bachelor's degree in chemical engineering and science, and a diploma of frontline management. She is a registered professional engineer, and a member of Engineers Australia and the Institute of Chemical Engineers.

Jacques le Roux, Chief Inspector

Jacques was appointed as Chief Inspector of Coal Mines in 2023. He has 30 years in the mining industry in South Africa and Australia. Jacques holds a Bachelor of Mining Engineering, and a Master of Business Administration, a First and Second Class Mine Manager's Certificate, an Open Cut Examiners certificate and a Site Senior Executive (SSE) notice. He also has long association with the Queensland Mines Rescue Service.

Jennifer Cheung, Chief Operating Officer

Jennifer was appointed acting Chief Operating Officer in December 2023. She holds bachelor's degrees in law and commerce and a master's degree in law. Admitted as a solicitor in Queensland in 2006, Jennifer specialised in corporate transactions and advice at a national Australian law firm. Since joining the Queensland Government in 2012, Jennifer has worked across legal, strategic advisory, organisational performance and governance portfolios spanning a range of industries including resources.

⁷ Mark Stone was Chief Executive Officer within 2023-2024 financial year from 1 July 2023 until November 2023 and William Date was Chief Inspector, Petroleum and Gas within 2023-2024 financial year from 1 July 2023 until January 2024

Our service areas



Petroleum & Gas Inspectorate (PGI)

28^ inspectors, 9 officers | Cairns, Townsville, Rockhampton, Maryborough, Toowoomba, Maroochydore, Brisbane, Robina, Dalby

The PGI regulates industry's management of safety in exploration, production, and use. It covers various compliance areas such as drilling and rig safety, petroleum well integrity management, pipeline integrity, biogas operating plant sites, authorises gas workers, and regulates gas device safety.



Explosives Inspectorate

14^ inspectors, 9 officers | Helidon, Mackay, Brisbane, Rockhampton, Townsville, Cairns

The Explosives Inspectorate conducts operational safety and security inspections, audits and investigations at 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.



Coal Inspectorate

28^ inspectors, 9 officers | Mackay, Rockhampton, Brisbane
The Coal Inspectorate undertakes inspections and audits of
coal mines' safety and health management systems in
underground and open cut coal mines and coal exploration
sites. It responds to incidents and complaints about coal mine
workers' safety and health matters.



Mineral Mines & Quarries (MMQ) Inspectorate

23^ inspectors, 8 officers | Townsville, Mt. Isa, Cairns, Mackay, Brisbane

The MMQ Inspectorate conducts inspections and audits at a diverse range of sites. This includes large-scale mineral mining operations and quarries through to small-scale mining, such as opal mines. It responds to incidents and complaints about mine/quarry workers' safety and health matters.



Simtars

78 officers | Redbank, Mackay, Brisbane

Simtars is a leading centre for mining safety and health research and testing. It offers scientific, engineering and training services to aid the resources industry in fulfilling its obligations to protect and promote worker safety and health. Its services encompass mine gas emergency response and support, training, occupational hygiene, laboratory services, certification, calibration, testing, research, and gas monitoring and analysis.



Occupational Health (OH)

4* statutory officers, 37 officers | Brisbane

OH focuses on early detection of occupational health harms and prevention of psychological injury. It regulates the quality of mandatory medical examinations, manages free lung checks for retired workers, registers medical providers, administers medical records, and reports on health surveillance trends. OH is also the RSHQ lead on regulating psychosocial hazards, including workplace sexual harassment.



Enterprise Program Management Office (EPMO)

4^ inspectors, 16 officers | *Brisbane, Rockhampton, Mackay* The EPMO has broad responsibility to manage RSHQ's multiyear, 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.



RSHQ Corporate

84 officers | Brisbane, Townsville, Redbank, Helidon, Bajool, Brookhill, Queerah

RSHQ Corporate provides corporate and policy functions, supporting RSHQ's frontline regulatory activities. Expertise includes finance, legal, human resources, communication, media, accommodation, asset management, legislative policy, and governance. The Government Explosives Reserves are managed by RSHQ Corporate.



Serious Incident Investigation Unit (SIIU)

8* statutory officer, 2 officers | *Brisbane, Rockhampton, Mackay, Townsville*

The SIIU is the centralised, specialist unit for investigation of serious safety and health matters in the resources sector. Its additional functions include providing investigative support to inspectors investigating compliance issues and delivery of investigations skills training.

^As at 30 June 2024 (excludes the positions of Chief Executive Officer (**CEO**) and staff from the Office of the Commissioner for Resources Safety and Health)

* Officers appointed under statute as an inspector, authorised officer or another statutory role.

Part two – our performance

Our strategic objectives

In 2023-2024, RSHQ continued a broad program of work across our legislated functions. Key achievements are summarised below, aligned to our three strategic objectives in the RSHQ Strategic Plan 2021-2025.8

Objective 1 – Providing effective risk-based safety and health regulation

RSHQ employs three strategies to address this objective:

- We deliberately focus on serious harms, which we define as fatality, serious accident, and disease.
- We prioritise our activities using risk-based decision making, using evidence and clearly defined assumptions.
- We collect, analyse and share data
 - for high potential incidents and disease, to identify, assess and address emerging risks and industry response to hazards
 - for serious and designated accidents and incidents, to monitor industry's safety performance
 - to assess how effectively industry is applying the risk management process.

Increasing incident reporting

Reporting incidents is critical to keeping Queensland resources workers safe. RSHQ continued to prioritise initiatives that directly address recommendations from the Brady review, including improving HPI⁹ reporting. Engagement with SSEs and industry stakeholders in 2023-2024 focused on HPI identification, reporting and knowledge sharing, with many valuable messages delivered and reinforced.

RSHQ recorded an overall increase in the three-year rolling average HPI frequency rate to 21.6 incidents per million hours worked (July 2021 to June 2024). This is higher than the preceding three-year period where the rate was 18.3 incidents per million hours worked (July 2020 to June 2023).

RSHQ views the HPI frequency rate as an indicator of industry's reporting culture, and this increase reflects a positive trend in reporting and knowledge sharing. A reporting culture is a learning culture, which is critical to improving safety.

Improving the quality of industry investigations

Effective incident investigations allow for a better understanding and communication of the identified causes of HPIs. Mines and quarries are obliged to investigate the causes of these events to identify improvements for controlling hazards in their operations.

In 2023-2024, RSHQ continued to focus on reviewing HPI investigations conducted by mine and guarry SSEs with a view to ensuring effective controls were put in place to reduce the risk of reoccurrence of the HPI. To support this focus, RSHQ also:

Conducted follow-up inspections at sites with reported HPIs to validate findings of investigations and ensure implementation of controls.

⁸ https://www.rshq.qld.gov.au/resources/documents/corporate/strategic-plan.pdf

⁹ A high potential incident is an event, or a series of events, that causes or has the potential to cause a significant adverse effect on the safety or health of a person.

- · Communicated findings of HPI reviews through
 - presentations at industry forums, seminars, and conferences
 - publication of quarterly reports to industry
 - publication of Safety Notices.
- Attended the Minister for Resources and Critical Minerals' Safety Resets at sites, supporting the message
 of strengthening the reporting culture in industry.

Risk-based projects

As a risk-based regulator, RSHQ continues to identify specific risks and hazards for focused interventions and awareness campaigns. Some examples of this important work during 2023-2024 are listed below.

Addressing psychosocial hazards and sexual harassment

RSHQ is continuing to focus on ensuring operators are effectively managing the risks of psychosocial hazards. In response to reports of psychosocial hazard incidents, RSHQ engaged in systems-based investigations to assess sites' compliance with their obligations to manage the risks. Proactive compliance activities will commence during 2024-2025.

RSHQ continued to promote awareness of avenues to make confidential or anonymous reports to the regulator about sexual harassment in the workplace ¹⁰. In 2024 RSHQ engaged independent experts to develop a guide for managing and addressing the risks of workplace sexual harassment in the Queensland resources industry. The guide will highlight the importance of reducing the risk of workplace sexual harassment and provide practical steps for how to achieve this. Content will be tailored to the Queensland resources sector context, but its foundations can be implemented in other settings. The guide is being developed through public consultation, engagement with special interest organisations and input from a tripartite stakeholder advisory group ¹¹, and is scheduled for completion in 2024-2025.

Spirometry quality enhancement

RSHQ initiated a comprehensive project in 2023-2024 to improve the quality of spirometry testing under the Coal Mine Workers' Health Scheme that is critical to the early detection of occupational lung disease. This project, led by RSHQ's respiratory scientist, involved engagement and education of medical practices, including a webinar series and spirometry masterclass with international expert Professor Robert Cohen. RSHQ also collaborated with spirometry training providers and updated mandatory testing standards.

The project included a risk-based, data-driven audit of all approved spirometry practices which assessed over 5,000 spirometry reports across 100 practices, and reviewed clinical procedures, calibration and training records. On-site inspections and audits were conducted at more than 40 approved practices across Australia. These led to regulatory action, including the six-month suspension of a Mackay-based spirometry practice, and the voluntary surrender of approvals by five other practices. A review of the project will be conducted in 2024-2025 to determine its impacts.

Chest X-ray quality improvement

RSHQ hosted a B-Reader Summit in March 2024¹² in response to ongoing reviews which identified common quality issues in coal miners' chest X-ray image quality and reporting. Leading Australian and international experts presented the latest evidence and best practice methods to radiologists and radiographers.

¹⁰ https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/occupational-health-risks/sexual-assault-harassment

¹¹ https://www.rshq.qld.gov.au/about-us/resources/public-consultation

¹² https://www.youtube.com/watch?v=uMbuVYy2nTk

Recordings of each session delivered during the summit are available on RSHQ's website¹³. To further support this initiative, RSHQ published *A practical guide to improving chest X-ray image quality*¹⁴ to provide technical considerations for improving image quality.

RSHQ has also undertaken targeted compliance and engagement activities where quality issues are emerging in chest X-ray images taken by approved clinics, and has observed improvements follow this work, which will continue in 2024-2025.

Respiratory health surveillance compliance

In 2023-2024, RSHQ's MMQ Inspectorate conducted 48 inspections to assess compliance with respiratory health surveillance requirements and adherence to the *Guideline for respiratory health surveillance of workers in Queensland mineral mines and quarries*¹⁵. The inspections revealed an improvement in the number of sites complying with the requirement to arrange respiratory health surveillance for their workers. RSHQ will continue to evaluate compliance with these requirements, with a particular focus from RSHQ's OH division during 2024-2025 on the quality of medical assessments, spirometry testing and chest X-ray examinations conducted as part of the surveillance process.

Improving effectiveness of second means of egress

In 2023-2024, informed by observations in routine inspections, RSHQ commenced an initiative to assess the effectiveness of second means of egress in underground metalliferous mines. RSHQ collected data on the effectiveness of each identified second means of egress in the event of an emergency underground, as well as information relating to escapeways, refuges and fire simulation and conducted follow-up inspections. RSHQ also assessed mine rescue capabilities and collaborated with sites to enhance their emergency systems, facilitating the establishment of mutual aid arrangements between sites.

A significant outcome of this work was the reestablishment of emergency response mutual aid networks among mines in North-West Queensland. Preliminary findings were shared with industry stakeholders at the Mine Managers Forum in June 2024. In 2024-2025, RSHQ will continue this work, focusing on data analysis and industry consultation, with plans to publish the findings after thorough engagement with stakeholders to improve the effectiveness of second means of egress in underground emergencies.

Underground vehicle fire reduction

Acting on HPI reports concerning underground vehicle fires, RSHQ initiated the collection of data in 2023-2024. RSHQ gathered information from incident reports, inspections, audits and research conducted by other Australian regulators and researchers.

The initial findings from the project have been presented at industry forums to create awareness of the most common causes of underground vehicle fires. Sharing the initial findings has allowed industry to shift focus and take preventive action. Work will continue in 2024-2025, focusing on data analysis and further industry engagement aimed to reduce fire incidents.

Explosives transport safety

In 2023, RSHQ focused attention on fire incidents involving explosives transport vehicles. Through investigations and engagement with industry and original equipment manufacturers, a design fault causing

¹³ https://www.rshq.qld.gov.au/about-us/what-we-do/occupational-health/occupational-health-publications

¹⁴ https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/mining/medicals/coal-workers-health/standards-health-assessments

¹⁵ https://www.rshq.qld.gov.au/resources/documents/occupational-health-and-hygiene/ggl04-guideline.pdf

premature failure in vehicle alternators was discovered,. RSHQ published information¹⁶ including safety alerts¹⁷ and presented at industry forums to communicate these findings, leading to rectification across the industry. Since this finding and actions by RSHQ and industry there have been no reported incidents of fires on explosives transport vehicles resulting from faulty alternators.

Overpressure protection

In 2023-2024, RSHQ engaged with industry body Gas Energy Australia to address the risk of failure in older style residential LP gas regulators without overpressure protection. RSHQ has taken steps to increase awareness and management of risk by:

- Publishing a safety alert¹⁸ reminding operators of fuel gas networks, holders of gas work licences and gas
 work authorisations of their obligations to install regulators and other devices which provide appropriate
 over-pressure protection for gas systems.
- Identify at-risk systems in Queensland, compiled a picture library¹⁹ of regulators without over-pressure protection hosted on the RSHQ website and published guidance on when fuel gas network suppliers must conduct leak checks under the regulation.
- Inspecting domestic systems.
- Auditing fuel gas network safety systems designed to identify and manage the risk for consumers.

Gas safety campaigns

In 2023-2024, RSHQ continued working with key stakeholders to raise awareness of gas safety requirements and promote best practice. Areas of focus included recreational vehicle manufacturers and licensed gas workers²⁰, small commercial kitchen operations and domestic usage.

- At the Let's Go Queensland Caravan and Camping Supershow 2024, RSHQ observed notable improvements in gas systems compliance, including
 - vehicles meeting design requirements to vent covers
 - more secure and well-protected gas pipework
 - larger openings in LP gas cylinder compartments to mitigate the risk of gas leaks
 - hoses to slide out kitchens secured and transitioned with copper where required
 - positive ventilation provided for gas devices.
- RSHQ developed the multi-media campaign "Put Gas Safety on the Menu" for targeted engagement of commercial kitchen owners and workers in addressing the risk of gas related incidents. Unlicensed gas work and unsafe practices had contributed to an increase in such incidents. The campaign was launched by the Minister for Resources and Critical Minerals in November 2023 and included billboard and social media advertising in selected locations. RSHQ inspectors engaged directly with Queensland commercial kitchen owners, chefs, and kitchen staff around the campaign messaging. The campaign encouraged conversations, distributed fire blankets and provided gas safety information via a quick response (QR) code linking to RSHQ's website.

¹⁶ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0003/1811217/EI-Quarterly-Report-FY24-Q2.pdf

¹⁷ https://www.rshq.qld.gov.au/safety-notices/explosives/faulty-alternator-catches-fire-on-ssan-transport

¹⁸ https://www.rshq.qld.gov.au/safety-notices/petroleum-and-gas/lp-gas-regulator-over-pressure-protection2

¹⁹ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0005/1841504/Identification-of-fuel-gas-regulators-without-over-pressure-protection.pdf

²⁰ The Recreational vehicle gas system project report in March 2023 identified substantial non-compliances with gas safety requirements by Queensland recreational vehicle manufacturers. Requirements are contained in the *Petroleum and Gas (Production and Safety) Act* 2004 and Australian Standard 5601.2:2020 Gas installations, Part 2: LP Gas installations in caravans and boats for non-propulsive purposes (AS5601.2:2020)

At Christmas 2023, RSHQ also launched the "If it Bubbles, you're in Trouble" campaign, aimed at improving gas safety particularly for home barbeques and LPG cylinders. This initiative included the distribution of bottles with the campaign tagline, complementing ongoing community safety awareness and education regarding the dangers of gas and home barbeques, and promoting messaging during major Australian holidays.

Inspection and audit programs

RSHQ conducts risk-based audits and inspections in line with its Compliance and Enforcement Policy²¹. Appendix 1 contains a summary of RSHQ's regulatory activities, including inspections and audits, conducted throughout 2023-2024.



Looking forward 2024-2025

In 2024-2025, RSHQ will commence or continue its focus on:

- Engaging with vanadium mining project operators to develop a health surveillance guideline for vanadium exposed workers in consultation with the Resources Medical Advisory Committee (RMAC).
- Continuing to broaden our understanding on how fatigue exposure translates to health and safety risks. We will carefully consider actions that may be required to better manage fatigue in Queensland's resources industry.
- Focusing our efforts on ensuring coal mine sites have established and implemented principal hazard management plans that contain critical controls for identified principal hazards within their safety and health management systems.
- Continuing the proactive program to assess the nature and distribution of mercury and naturally occurring radioactive materials in hydrogen and other regulated substances transportation pipelines. The report will be released next year to guide operators and inspectors on the expected control performance standards.

²¹ https://www.publications.qld.gov.au/dataset/compliance-and-enforcement-policy/resource/1c401021-3f6c-4adb-a1d4-ef3e64727442



Objective 2 – To be an exemplar expert regulator

RSHQ employs four strategies to address this objective:

• We maintain a contemporary regulatory framework focused on safety, health and security outcomes and industry performance.

- We thoroughly investigate all fatalities, complaints and certain serious accidents and high potential incidents, in a timely manner.
- · We maintain a highly skilled, engaged and professional workforce.
- We actively participate in relevant forums and statutory boards and advisory committees and share knowledge and further the objectives of the legislation.

Legislation and frameworks

Coal Mining Board of Inquiry

During 2023-2024, RSHQ continued work in relation to the 30 recommendations it received from the Queensland Coal Mining Board of Inquiry (**Board of Inquiry**)²² that was established following the serious accident at Anglo American operated Grosvenor underground coal mine on 6 May 2020. As at 30 June 2024:

- 18 recommendations have been completed
- 7 recommendations are substantially progressed by the passing of the RSHLA Act
- 5 recommendations relate to legislative amendments and will not proceed following consultation and advice (including from the Coal Mining Safety and Health Advisory Committee).

Enactment of the Resources Safety and Health Legislation Amendment Act 2024

The RSHLA Act was passed by parliament on 12 June 2024. It introduces preventative and proactive reforms to improve the Queensland resources sector's safety and health performance and reduce the occurrence of fatalities and serious accidents. This milestone is a significant achievement in progressing the recommendations made to RSHQ by the Board of Inquiry. The key reform areas aim to:

- facilitate HRO behaviours within the resources sector
- modernise regulatory enforcement powers
- ensure Queensland's resources safety and health legislation is contemporary and effective.

Most provisions in the RSHLA Act will take effect from 1 September 2024. To ensure industry preparedness for changes, transitional periods will apply with:

- A one-year transitional period to changes to managing critical controls to ensure industry preparedness by 1 June 2026.
- A five-year transitional period for additional certificate of competencies required for critical safety roles to allow workers to obtain the new certificate of competencies by 1 June 2030.

Safety for hydrogen and future fuels

RSHQ remains committed to ensuring safety in the emerging fuels sector through proactive engagement and maintaining high visibility. In 2023-2024 RSHQ established a dedicated resource for future fuels and continued to proactively engage and consult with key stakeholders throughout the development chain, including project

²² https://www.coalminesinguiry.qld.gov.au/

proponents, peak industry and research bodies (e.g. Future Fuels Cooperative Research Centre), standards committees, other State Government departments, and training entities. RSHQ's participation in key groups, such as the Hydrogen Interdepartmental Committee, CQ Hydrogen Ecosystem Project Control Group, CQ H2 Alliance, and Hydrogen Queensland, has been instrumental in identifying safety concerns, regulatory gaps and shaping legislative updates.

As the referral agency for fuel gas projects, RSHQ advises on safety requirements during project reviews. Continuous collaboration with industry proponents enables safe project progression and informs regulatory adjustments and policies for emerging technologies. For example, observations of small-scale hydrogen demonstration units have highlighted potential issues with current compliance processes, leading to considerations for threshold adjustments or enhanced management protocols. Hydrogen and other future fuels will remain a priority focus area in 2024-2025.

Contemporary regulatory framework for hydrogen (including pipeline transportation)

In 2023-2024, RSHQ represented Queensland on the Standards Australia committee that drafted the technical specification titled *SA TS5390 Gas appliances* – *hydrogen-fired gas appliances*. This technical specification will provide gas appliance manufacturers with the necessary requirements to design gas appliances to use hydrogen as the energy source.

In August 2023, the Petroleum and Gas (Safety) Regulation 2018 was amended to establish the *Hydrogen Safety Code of Practice*²³. This amendment provided statutory support for consolidated safety requirements for hydrogen when used as a fuel gas.

The Gas Supply and Other Legislation (Hydrogen Industry Development) Amendment Act 2023 commenced in November 2023 and introduced changes which expanded the safety framework to enable hydrogen and other regulated substances to be transported in pipelines. This represents a significant milestone for facilitating transportation infrastructure critical to the growth of the hydrogen industry. Pipelines are cost efficient and effective means of transporting liquids and gases over long distances, but can be subject to external interference, corrosion or manufacturing defect. When pipelines break, the public may be exposed to the risk of fire, explosion or toxic gas. Safety is now a mandatory consideration when issuing a pipeline licence. Guidance material for applicants on safety assessments will be published in 2025.

Review of the Competency standard for well drilling and well servicing

Prompted by the growth in the industry, concerning findings from inspections, and the findings of the coronial inquest into the death of Mr Gareth Dodunski²⁴, RSHQ commenced a review of the *Competency Standard for petroleum and gas well drilling and well servicing* (**Competency standard**) to ensure its relevance and effectiveness within Queensland's petroleum and gas industry.

RSHQ published a discussion paper²⁵ in July 2023, with 11 submissions received from stakeholders²⁶. These were used to inform three externally facilitated workshops with industry participants in November 2023. Consultation has indicated support for updating the Competency standard, and highlighted gaps when compared with recognised international and industry standards. Options to update and improve the standard are being considered and work progressing a review will continue into 2024-2025.

²³ https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/petroleum-gas/safety-news-education/budreene

²⁴ https://www.coronerscourt.qld.gov.au/__data/assets/pdf_file/0004/798718/dodunski-gareth-findings.pdf

https://www.rshq.qld.gov.au/__data/assets/pdf_file/0004/1740541/Discussion-Paper_Comp-Std.pdf

²⁶ Of the 11 submissions received, 10 submitters consented to their submissions being published, with 2 submitters consenting to their submissions being published, but requesting they be published anonymously. The published submissions are available at https://www.rshq.qld.gov.au/about-us/resources/public-consultation/pgi-submissions

Improved investigation referral times

The SIIU aims to finalise or refer serious incident investigations for regulatory action in as timely a manner as possible. This includes referring matters for consideration of potential prosecution to the Office of the Work Health and Safety Prosecutor, or civil/administrative actions to the CEO.

Since its establishment 20 months ago, the SIIU has managed 83 serious incidents with investigations for 64 of those incidents finalised as at 30 June 2024. The SIIU has also significantly reduced average time taken to:

- Finalise cases: reduced from nearly 24 months (2020-2021) to under five months (2022-2024).
- Refer for regulatory action: reduced from over 23 months (2020-2021) to under nine months (2022-2024).

To further support its operations, the SIIU has introduced a specialised, three-year investigator training program. This program is designed to deepen and expand an investigator's knowledge of the resources industry, ensuring they remain at the forefront of industry practices.



Looking forward 2024-2025

In 2024-2025, RSHQ will commence or continue its focus on:

- Supporting ongoing implementation of the RSHLA Act.
- Issuing the draft *Code of Practice Fireworks* in Queensland for consultation with industry. This code will incorporate findings from recent investigations, improve layout and structure, and reflect modern practices in the fireworks industry.
- Considering the outcome of the Competency standard review and consult with industry on policy options including revisions to the standard.



Objective 3 - Promoting improved safety and health outcomes

RSHQ employs five strategies to address this objective:

 We provide contemporary testing, engineering, scientific and training services that enhance safety and health outcomes.

- We facilitate effective health surveillance and electronic health records management.
- We actively support emergency preparedness and response.
- We sponsor and undertake research, aligned to our 5-year strategy and with the direction of our strategic research committee.
- We actively engage with stakeholders and affected communities to identify and address safety and health issues facing the industry.

Occupational health

RSHQ remains committed to safeguarding occupational health through a series of targeted initiatives aimed at improving health outcomes for resource workers.

Mobile health service

In 2024 RSHQ celebrated the two-year anniversary of the HEART5 mobile health unit, operated in partnership with Heart of Australia. HEART5 is a converted B-double truck containing the world's first mobile, battery-powered CT scanner and other medical equipment, that travels around regional and remote Queensland offering access to important health assessments for mine and quarry workers. As at June 2024, HEART5 has travelled over 91,000 kilometres, completing 51 visits and providing 992 free lung checks, 2,983 health assessments and 855 CT scans. As at June 2024, the service has resulted in the identification of 135 cases of mine dust lung disease in former Queensland mine and quarry workers who may not have otherwise had access to means of diagnosis, support and treatment.

Health surveillance insights

RSHQ actively shares health surveillance data to inform the evaluation of exposure control effectiveness that aims to prevent health harms and to support RSHQ's risk-based regulatory activity. Health surveillance reports²⁷ were released by RSHQ's OH division in October and March 2023-2024, and highlighted an increasing trend in chronic obstructive pulmonary disease (**COPD**) diagnoses among current and former workers across industry sectors. Over 50% of the cases reported during this period involved COPD diagnoses. These findings were disseminated at various industry forums, including the Queensland Mining Industry Health and Safety Conference and the University of Queensland Dust and Respiratory Health Forum.

Stakeholder engagement on safety and health issues

Engagement with stakeholders and affected communities is critical addressing safety and health issues facing the resources industry is critical in RSHQ's vision of **zero serious harm**. During 2023-2024, RSHQ undertook a number of targeted and wide-ranging engagement campaigns/activities promoting improved safety and health outcomes. Many of these are already noted earlier in this report.

²⁷ https://www.rshq.qld.gov.au/about-us/what-we-do/occupational-health/occupational-health-publications

RSHQ engages with stakeholders through multiple avenues, including its audit and inspection program²⁸, industry forums²⁹, committee meetings, safety alerts/notices, workshops, reports³⁰ and in response to matters raised by industry participants. Areas of particular focus during 2023-2024 included:

- sharing learnings from incidents across the industry and emergent trends in incident reporting
- education on statutory obligations to the notification and investigation of HPIs
- · educating industry on the importance of reporting incidents
- educating industry of the importance of implementing effective controls to effectively manage risk.

RSHQ continues to adopt contemporary communication methods to increase the reach of key messages, events, and publications to a wide range of audiences. For example, in 2024 RSHQ developed and released two animations to share learnings amongst industry. The first focused on a specific incident that occurred involving a pick and carry crane³¹ and the second explained the nature of HPIs and why reporting incidents is critical to keeping Queensland workers safe³².

Learning from Disasters course

The Learning from Disasters course, developed by Simtars and launched in January 2024, offers a hybrid of eLearning modules and face-to-face workshops. The course is designed for statutory certificate of competency holders and shift the focus from merely understanding previous disasters to actively learning from them. It explores critical topics such as the industry fatality cycle, risk management, process safety, safety culture, and the principles of HROs.

This course fulfils the mandatory 20-hour professional development requirement of the continuing professional development scheme, as well as providing an opportunity for RSHQ inspectors and staff to further develop their knowledge. To date, 234 individuals have enrolled, including 52 RSHQ inspectors.

Research and expertise, digital and analytics

During 2023-2024, RSHQ continued to provide expertise and advice to industry, and develop frameworks and systems through digital solutions and enhanced data analytics.

Enhancing safety and health outcomes through technical capability

In 2023-2024, through RSHQ's division Simtars, 2,300 hours were invested into supporting industry by:

- responding to site incidents
- · providing technical assistance during investigations
- technical assistance in developing recognised standards
- conducting scientific testing.

During the year, the Simtars 3-dimensional laser scanning³³ team responded to seven site incidents. This included 354 hours³⁴ deploying to, capturing, and analysing digital imagery of incident scenes for further use by RSHQ inspectors, the SIIU and industry. This imagery can be used to inform an understanding of the incident scene or to assist investigatory processes.

²⁸ https://www.rshq.qld.gov.au/about-us/resources/publications/compliance-data

²⁹ https://www.rshq.qld.gov.au/about-us/what-we-do/queensland-mines-inspectorate-forums

³⁰ Reports include quarterly reports (MMQ and explosives industries) regular newsletters (petroleum and gas industry), periodicals (coal industry) and biannual reports (biannual health surveillance report).

³¹ https://www.youtube.com/watch?v=VEpEYNIpihY (March 2024)

³² https://www.youtube.com/watch?v=I0XIeXIWzoc&feature=youtu.be (May 2024)

³³ https://www.rshq.qld.gov.au/simtars/about-us/news/2017/november/3d-laser-scanning

³⁴ These hours are included in the 2,300 hours total of support provided by Simtars.

Key research projects

In 2023-2024, significant research initiatives were undertaken by RSHQ to enhance safety and health in the resources sector. This included:

- Polymeric chemical testing by Simtars to assess five types of polymeric chemicals under controlled conditions. This effort, supported by industry representatives and RSHQ inspectorates, was to evaluate the heating potential and risks associated with the application of polymeric chemical products, and to support the development of the Recognised Standard 16 - The use and control of polymeric chemicals at underground coal mines³⁵.
- The evaluation of portable spectrometer by Simtars for total incombustible content analysis, aimed at preventing spontaneous combustion in coal mines. Machine learning techniques improved accuracy, with the project funded by the Health and Safety Trust.
- The Respirable Dust Chamber project also advanced, funded by RSHQ and Australian Coal Industry's
 Research Program external grants. In collaboration with National Institute of Occupational Health and
 Safety (NIOSH) in the United States of America, Simtars constructed a respirable dust chamber based on
 the NIOSH Marple Chamber. Simtars staff members visited NIOSH during March 2024 as part of the
 collaborative project work.
- A study²⁸ by Monash University, funded by the National Health and Medical Research Council in partnership with RSHQ, examined cancer incidence and mortality among Queensland coal mine workers. RSHQ contributed critical data on workers employed after 1982, with the study providing valuable insights into health risks within specific worker cohorts.
- RSHQ is also supporting research by universities to evaluate respiratory health risks from dust exposure for Queensland miners.

Research projects like these provide industry with opportunities to use findings to help inform their assessment of the risks and implement controls on their sites.

Digital Strategy 2030

In 2023-2024, RSHQ's Digital Strategy 2030 laid the groundwork for continuing and future digital transformation. This strategy aims to enhance regulatory efforts, address complex challenges and focus on critical priorities through digital solutions that leverage data to prevent serious harm and support industry compliance.

Key achievements in the first year of the Digital Strategy 2030 include:

- Advancing the skills of RSHQ's workforce through targeted education and training to maximise digital technology benefits.
- Implementing strategies that improve communication, engagement and collaboration.
- Enhancing knowledge sharing across various digital platforms.
- Ensuring the security of personal data, identities and digital signatures.

Incident management reporting solution

In 2023-2024, RSHQ's incident management reporting solution was soft launched with 29 industry stakeholder sites, resulting in over 900 incident reports. User feedback led to eight new releases that enhanced functionality and user experience.

The launch complements the earlier establishment of the Central Assessment and Performance Unit Incident Response Team (**IR Team**), which consists of qualified and experienced inspectors who ensure incident data quality and consistency, supporting industry-wide safety efforts. The IR Team are responsible for receiving and

³⁵³⁵ https://www.resources.qld.gov.au/ data/assets/pdf file/0005/1445972/recognised-standard-16.pdf

assessing incidents, managing triage processes including the referral and escalation of incidents to the relevant Inspectorate for further management. The IR Team's capabilities were enhanced in 2023-2024 with expanded capacity to support the incident management reporting solution soft launch.

e-certificates future project

Since the introduction of digital gas safety certificates in March 2022, over 45,600 e-certificates have been issued by more than 75% of active licensed gas workers. In February 2024, RSHQ conducted a survey of licensed gas workers to gather feedback and identify concerns, which included connectivity issues. The survey feedback guides the transition from hard copy books to e-certificates, with a full transition set for completion by 1 January 2026. Digital e-certificates will reduce costs for industry and increase information quality and availability for the public and the inspectorate.

Safegas V5 for enhanced underground mine gas monitoring

RSHQ continued to develop Safegas V5, an advanced gas monitoring tool for coal mines. This critical safety system for underground coal mines assists industry in meeting its safety and health obligations by displaying gas concentration and gas ratios, determining explosibility probability, and triggering alarms when tolerance values are breached.

Following further industry consultation with mine sites and key end user groups, additional scope changes were identified that are imperative for the delivery of an innovative and future-proof Safegas product. These changes include integration with gas chromatography, additional functionality, simulation and reporting tools.

Safegas V5 will provide coal operators with vastly improved system functionality, including mobility, web-based delivery, and scalability. This will enable mines to accommodate increased numbers of gas detectors and locations. It will reduce risk and time associated with onsite commissioning, increase flexibility and integration with other third-party systems, and support better data analysis, reporting and predictive trending of mine gases. The pilot phases are due to commence during 2025.



Looking forward 2024-2025

In 2024-2025, RSHQ will commence or continue its focus on:

- Continuing our digital transformation by progressing initiatives under the Digital Strategy 2030 that uplift our data intelligence and maturity.
- Continuing Simtars' research in relation to
 - enhancing mine gas indicators in longwall goafs
 - improving spontaneous combustion testing and gas measurement using two-metre column equipment
 - assessing gas detector accuracy and response affected by dust occlusions
 - exploring radar technology for underground mine machine navigation
 - conducting a technology gap analysis for proximity detection systems in underground mines.
- Staging a full launch of the incident reporting solution to all coal mines, mineral mines, and quarries
 for incident reporting to align with new legislative requirements. Ongoing collaboration with industry
 will focus on enhancing the user experience and sharing insights across industry channels.

Part three – our governance

Our oversight

The executive leadership team has oversight of the management and administration of RSHQ. They are supported by the Regulatory Performance Committee, chaired by Dean Barr, Executive Director, OH. The Regulatory Performance Committee supports and assesses regulatory effectiveness and identifies improvements. This committee met throughout 2023-2024.

Government bodies

RSHQ has relationships with numerous government bodies. A government body is an entity with advisory functions or decision-making powers and is 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 each are required to publish their own annual reports externally:

- Board of Examiners (BOE) (see Appendix 2 for more information)³⁶
- Coal Mining Safety and Health Advisory Committee³⁷
- Mining Safety and Health Advisory Committee³⁸
- Office of the Commissioner for Resources Safety and Health³⁹.

More information on these government bodies, including their published annual reports, can be found on their websites.

The RMAC was established in 2021-2022 and provides independent, strategic medical advice to the Minister and RSHQ to support the regulatory framework that protects the health of Queensland's resource sector workers. The RMAC committee members are appointed by the Minister for Resources and Critical Minerals for a three-year term, with membership reflecting key medical disciplines relevant to the resources industry. This includes at least one specialist occupational physician, radiologist, respiratory physician and epidemiologist, as well as an international expert in one of these fields. The RMAC provides an annual report to the Minister for Resources and Critical Minerals.

Risk management and accountability

Enterprise risk management

The executive leadership team oversees risk management and receives quarterly risk reports. RSHQ's Enterprise Risk Management Framework aligns with the International Organisation for Standardisation *ISO* 31000:2018 Risk Management – Guidelines. The framework gives an overview of strategic and operational risk, identifying and managing potential events by assessing impact and mitigation across RSHQ business units and functions. This provides assurance to the CEO that RSHQ is achieving its strategic objectives and is making informed, risk-based decisions.

³⁶ https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/mining/legislation-standards/board-examiners

³⁷ https://www.commissioner.rshq.qld.gov.au/advisory-committees/cmshac

³⁸ http://www.commissioner.rshq.qld.gov.au/advisory-committees/mshac

³⁹ https://www.commissioner.rshq.qld.gov.au/about

As part of RSHQ's annual strategic planning process, risks are assessed and identified that can affect the vision or purpose, and regularly as part of business planning and operations. This includes an increased level of engagement with the executive and divisional leadership teams on risk management to drive improvements in organisational risk management maturity.

Internal audit function

RSHQ's internal audit function is provided by the Queensland Government Corporate Administration Agency (**CAA**). CAA delivers independent and objective advice to assist in the performance or discharge of RSHQ's functions and duties, in accordance with the RSHQ *Internal Audit Charter (July 2023)*. This includes:

- Assisting in the development of RSHQ's Internal Audit Plan (2023-2026) a risk-based plan incorporating strategic and operational risks, business objectives and client needs, endorsed by the RSHQ executive leadership team.
- Scoping, coordination and undertaking of audits and operational reviews.
- Providing reports from completed internal audits, outlining recommendations and findings on audit
 performance in consultation with business areas.

The following reviews were completed during 2023-2024:

- Legislative Compliance: Explosives Act 1999 and Explosives Regulation 2017 (July 2023)
- Procurement Management Practices (March 2024).

RSHQ's Financial Controls Assurance Framework (2022-2023) ensures internal financial controls are applied to financial processes. This framework mitigates risks related to efficiency, effectiveness and economic operations.

External scrutiny

Queensland Government agencies can be reviewed by various authorities and bodies, including the Queensland Audit Office, parliamentary committees, boards of inquiry, the Crime and Corruption Commission, the Queensland Ombudsman, and the Queensland Information Commissioner.

In 2023-2024, the Clean Economy, Resources and Transport Committee reviewed the *Resources Safety and Health Legislation Amendment Bill 2024* (**the Bill**) after it was introduced to Parliament on 18 April 2024. RSHQ representatives attended public briefings held by the committee on 29 April 2024 and 24 May 2024. The committee also held a public hearing in Brisbane on 13 May 2024. The committee tabled its report on 7 June 2024⁴⁰ and made three recommendations on the Bill, including that it be passed.

Regulator performance report

The RSHQ regulator performance report provides an annual response to the Queensland Government Regulator Performance Framework⁴¹. This framework aims to improve the way that regulators implement, administer, and enforce regulation. In response to the five model practice areas, our report details improvement to our regulatory activities.

⁴⁰ https://www.parliament.qld.gov.au/Work-of-Committees/Committees/Committee-Details?cid=236&id=4407

⁴¹ https://s3.treasury.qld.gov.au/files/Queensland-Government-Regulator-Performance-Framework.pdf

From the 2023-2024 financial year onwards, RSHQ will be reporting against the regulator performance framework within each annual report (refer to Appendix 3 within this annual report). Previous RSHQ regulator performance reports can be found online⁴².

Information systems and recordkeeping

RSHQ operates and manages information systems and recordkeeping in accordance with obligations under the *Public Records Act 2023*, PS Act, *Information Privacy Act 2009* (**IP Act**), *Information Privacy and Other Legislation Amendment Act 2023* and other relevant Government legislation. RSHQ also considers the Queensland Government Enterprise Architecture in support of services, initiatives, and operations.

In addition, RSHQ develops and maintains organisational policies, frameworks, and standards to manage the lifecycle and security of systems and information.

During 2023-2024:

- No serious information security concerns were recorded.
- Planning commenced for the future of RSHQ's document and record management capability.
- A Digital and Technology Information Governance group was established to oversee and uplift the maturity of the management and quality of digital and technology related information.
- A baseline information security maturity assessment was undertaken, with recommendations included in line with RSHQ's Digital Strategy 2030.

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 holds. 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 RTI Act and publishes required information on the RSHQ website.

During 2023-2024, RSHQ received 74 new requests for access to information in accordance with the RTI Act. All completed requests for information were considered in line with the RTI Act's disclosure log obligations (section 78A to 78B).

	FY23	FY24
Applications received	65	74
Applications on hand at EOFY	21	23

FY23 – financial year ending 30 June 2023 FY24 – financial year ending 30 June 2024

Information privacy

Personal information held by RSHQ is managed in accordance with the requirements of the IP Act. The IP Act's 11 information privacy principles regulate 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 2023-2024 RSHQ received seven requests for personal information in accordance with the IP Act.

	FY23	FY24
Applications received	2	7
Applications on hand at EOFY	0	2
E) (00 f		

FY23 – financial year ending 30 June 2023 FY24 – financial year ending 30 June 2024

⁴² https://www.business.qld.gov.au/industries/mining-energy-water/resources/safety-health/mining/legislation-standards/performance-accountability

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 Sector* and the *Public Sector Ethics Act 1994*. All RSHQ employees and contractors complete mandatory training modules on this 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. RSHQ must make decisions that consider and are compatible with the *Human Rights Act 2019*. RSHQ's induction program includes mandatory online training on human rights, and continuing staff must also complete periodic refresher training. Human rights 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 one human rights complaint for the year ended 30 June 2024.

Customer complaints management

RSHQ is committed to ensuring its customer complaint management system is effective and provides consistent processes for:

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

In 2023-2024, regular awareness sessions were held across RSHQ on customer complaints management to improve understanding of the Complaints Management Framework and emphasise the importance of accurate data capture. Overall, there was an increase of recorded complaints in 2023-2024.

An ethics mailbox⁴³ is available for industry and members of the public to lodge their complaints directly with our complaints officer. In 2023-2024, RSHQ received 11 customer complaints.

Customer complaints received by RSHQ

	2022-2023	2023-2024
With further action taken by RSHQ	0	1
With no further action taken by RSHQ	1	10
Total customer complaints received by RSHQ	1	11*

^{*}Two complaints are in progress as at 30 June 2024.

⁴³ ethics@rshq.qld.gov.au

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 2024 period, RSHQ had 359.1⁴⁴ full time equivalent (**FTE**) staff.

RSHQ employees by employment type as of 30 June 2024		
	FTE	
Permanent	249.3	
Fixed Term Contract	63.6	
Temporary	44.3	
Casual	1.9	
Total FTE	359.1	

RSHQ employees by employment diversity as of 30 June 2024

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	167	45.4%
Man	201	54.6%
Non-binary	<5 [*]	<1.1% [*]
Diversity Groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	167	45.4%
Aboriginal Peoples and Torres Strait Islander Peoples	<5 [*]	<1.1% [*]
People with disability	10	2.7%
Culturally and Linguistically Diverse – Speak a language at home other than English [^]	14	3.8%

^{*} To ensure privacy, in tables with less than 5 respondents in a category, this shows as <5

RSHQ women in leadership roles as of 30 June 2024

	Women (Headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	8	34.8%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	3	37.5%

[^] Includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home

⁴⁴ Source: MOHRI FTE data for fortnight ending 30 June 2024.

Our future-focused planning and strategies

RSHQ's approach to strategic workforce planning considers business, financial and enterprise risk management factors and purposefully aligns to our strategic priorities. Workforce planning is also guided by the Queensland public sector diversity and inclusion strategy 2021-2025⁴⁵ and the Even better public sector for Queensland strategy⁴⁶.

The Even better public sector for Queensland strategy builds on the 10 year human capital outlook⁴⁷ paper. It provides guidance and pathways for continued workforce planning, capability building, and transformation across the public sector. Our approach supports building a contemporary workforce that demonstrates expertise, innovation, diversity, collaboration and leadership. This includes building a workforce composition that increases diversity and safety in the workplaces as outlined in RSHQ's first Equity and Diversity Action Plan⁴⁸ published in July 2024.

In 2023-2024 RSHQ:

- Successfully undertook targeted attraction campaigns to increase gender diversity across various Inspectorates.
- Continued implementing various initiatives, focusing on maturing RSHQ as an agency and modernising approaches to work.
- Prioritised and adopted change levers from the Queensland Government's 10-year human capital outlook.

Performance management framework

RSHQ is committed to ensuring its 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 02/24 Positive Performance Management*⁴⁹.

RSHQ's capability framework forms the basis of employee performance and development. This 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.

RSHQ utilises resources including:

- online performance and development agreements
- a technical training framework for professional technical streams (via Simtars)
- the Queensland government workforce commitment program.

New RSHQ employees participate in an induction process which has a mix of online and site delivery. Site inductions are undertaken with supervisors and follow a checklist to cover important aspects of the role, workplace, organisation, and sector. Relevant role specific and technical training requirements are identified through induction and performance and development agreement discussions.

⁴⁵ https://www.forgov.qld.gov.au/__data/assets/pdf_file/0022/184144/queensland-public-sector-inclusion-and-diversity-strategy-2021-

⁴⁶ https://www.psc.qld.gov.au/evenbetter/

⁴⁷ https://www.forgov.qld.gov.au/__data/assets/pdf_file/0024/242466/10-year-human-capital-outlook.pdf

⁴⁸ https://www.rshq.qld.gov.au/__data/assets/pdf_file/0005/1885334/Equity-and-Diversity-Action-Plan.pdf

⁴⁹ https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/positive-performance-management-directive-0224

A healthy, safe, and inclusive workplace

Safety and wellbeing

RSHQ is continually improving its approach to work wellbeing, health, and safety, including identifying improvements to ensure systems are effective in managing physical and psychological risks. During 2023-2024 RSHQ established a strategic Wellbeing, Health and Safety Steering Group, designed to identify risk and mitigation strategies to ensure RSHQ is an inclusive workplace where wellbeing, health and safety is promoted and prioritised.

Through onboarding processes, policies, and refresher training, RSHQ staff are equipped with the knowledge and tools to embed a holistic approach to employee safety and wellbeing. These include:

- flexible work practices and hybrid working arrangements
- · domestic and family violence awareness, training, support, and special leave
- creating Respectful Workplaces training and embedding the bystander intervention framework approach to address problematic behaviour
- mental health and wellbeing events such as promoting RUOK? Day
- establishing a strengths coaching program for neurodivergent employees
- flu vaccination program
- 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 2023-2024, RSHQ continued its partnership with its Employee Assistance Program (**EAP**) provider. Employees can access services around individual wellbeing, organisational performance, incident management, workforce wellness, and support to employees affected by domestic and family violence. The EAP has introduced an identified counselling service for Aboriginal peoples and Torres Strait Islander peoples.

RSHQ, with its provider, also co-designed and developed a critical incident response program to activate early support services for staff attending critical incidents and fatalities. This ensures staff are provided with quick access to tailored individual wellbeing and psychological safety support.

Diversity and inclusion

RSHQ is committed to fostering a workplace where the values of equity, respect, inclusion and cultural safety are embraced and demonstrated every day by its leaders and employees. The Equity and Diversity Action Plan 2024-2025⁵⁰ is about creating a safe, healthy and inclusive workplace for everyone working at RSHQ. The plan has been developed following an audit conducted to gather baseline information about RSHQ's workforce composition and characteristics, and to identify and analyse opportunities to promote, support and progress workforce inclusion and psychological safety.

As a Queensland public sector agency, RSHQ adopts the sector targets for a more diverse and equitable workforce into the future. RSHQ's Equity and Diversity Action Plan includes initiatives that will contribute to building equity, diversity, and support a culture of safety, respect and inclusion, in five key focus areas:

- wellbeing, health, and safety
- leadership
- cultural capability
- employee lifecycle
- workforce composition.

 $^{^{50}\} https://www.rshq.qld.gov.au/__data/assets/pdf_file/0005/1885334/Equity-and-Diversity-Action-Plan.pdf$

Industrial and employee relations

RSHQ supports proactive engagement with employees to foster a healthier and more productive workplace. Support mechanisms include the performance development agreement cycle, regular and ongoing performance discussions, Working for Queensland survey response, policies outlining ways to raise grievances, and consultation with staff and unions on transformational changes.

In line with Part 9 of the *State Government Entities Certified Agreement 2023*⁵¹ RSHQ established an Agency Consultative Committee to consult with employees through their union representatives with RSHQ management about decisions which may affect their employment or welfare to improve organisational outcomes. The first meeting was held on 6 March 2024, and it was agreed the committee will meet three times a year, and if required, special meetings may be called for urgent matters.

During 2023-2024, RSHQ Human Resources supported approximately 10 staffing matters including several internal employee complaints and conduct/performance matters. These are managed in line with the relevant government directives. RSHQ will continue to develop managers and supervisors in their skills to manage employees positively.

Early retirement, redundancy, and retrenchment

No redundancy, early retirement or retrenchment packages were paid during the 2023-2024 period.

Open data

A number of annual reporting requirements are addressed by RSHQ through publication of data on the Queensland Government's Open Data Portal⁵² instead of inclusion in the annual report.

For the 2023-2024 reporting period, this includes expenditure relating to overseas travel (\$77,974.7).

Queensland Language Services Policy and consultancy services reports for the 2023-2024 reporting period are not required as RSHQ has no expenditure data to report.

⁵¹ https://www.qirc.qld.gov.au/sites/default/files/2023-10/2023_cb112.pdf

⁵² http://www.data.qld.gov.au/

Part four - financials

Financial performance 2023-2024

This financial summary provides an overview of RSHQ's financial results for 2023-2024.

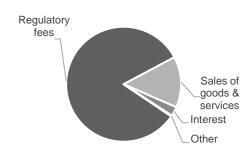
RSHQ recorded an operating surplus of \$12.6 million in 2023-2024 primarily due to delays in progressing capital project expenditure and increase in revenue collected from increased worker numbers in the industry.

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.

Income of \$113.7 million for 2023-2024 included \$94.1 million in regulatory fees, \$16.3 million in sales of goods and services, and \$3.0 million in interest earnings. Regulatory fees increased by \$8.5 million in 2023-2024, primarily driven by increases in worker numbers in the resources industries.

Sources of income

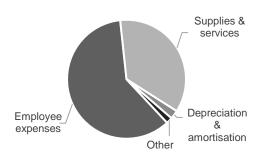


Expenses

RSHQ's expenditure of \$101.1 million comprised \$60.9 million in employee expenses, \$36.1 million in supplies and services, and \$2.4 million in depreciation and amortisation.

Overall expenditure increased by 12% driven primarily by increases in employee expenses and supplies and services. There were 359.1 FTEs employed by RSHQ on 30 June 2024, an increase of 11 FTEs on 30 June 2023. This includes resources required to progress RSHQ's implementation of contemporary digital solutions and inspector roles.

Breakdown of expenses



Revaluation of assets

During the year, land, buildings and a heritage and cultural asset increased in value by \$1.8 million, reflective of movement in market land values and increases in construction costs.

Financial Position as at 30 June 2024

RSHQ held \$132.7 million in net assets at 30 June 2024.

Assets

RSHQ's current assets of \$81.2 million included cash, receivables, and prepayments. The increase in current assets from 2022-2023 was primarily due to the strong operational surplus achieved in 2023-2024. RSHQ held cash reserves of \$74.8 million (an increase of \$11.4 million from 2022-2023),

	\$million	30 June 2024	30 June 2023
Current assets		\$81.2m	\$68.0m
Non-current assets		\$74.3m	\$71.2m
Total assets		\$155.5m	\$139.2m
Current liabilities		\$21.5m	\$19.7m
Non-current liabilities		\$1.3m	\$1.3m
Total liabilities		\$22.7m	\$21.0m
Net assets		\$132.7m	\$118.3m

of which \$22.7 million was set aside for liabilities. RSHQ's strong cash position will support future investment in RSHQ's infrastructure projects and digital transformation.

Non-current assets of \$74.3 million are primarily comprised of land, buildings, and plant and equipment. The increase from 2022-2023 was primarily due to capital expenditure and revaluations that occurred during the year.

Liabilities

RSHQ's liabilities of \$22.7 million included provisions for annual leave, long service leave and other employee benefits of \$15.4 million and payables of \$6.6 million. The increase in liabilities was primarily due to an increase in payables of \$1.4 million (due to timing of payments), and an increase in employee benefits of \$0.9 million in line with increases in FTEs and public sector wage increases.

Looking forward 2024-2025

RSHQ actively manages its financial risks and liabilities and is financially positioned to meet its strategic and regulatory objectives. RSHQ's financial position supports future investment in digital transformation and infrastructure projects, consistent with our strategic plan.

Financial statements

The following pages provide details around RSHQ's financial performance in 2023-2024.

Resources Safety and Health Queensland Consolidated Financial Statements

for the year ended 30 June 2024

Resources Safety and Health Queensland Consolidated Financial Statements 2023-24

<u>Contents</u>	<u>Page No</u>
Consolidated Statement of Comprehensive Income	4
Consolidated Statement of Financial Position	5
Consolidated Statement of Changes in Equity	6
Consolidated Statement of Cash Flows	7
Notes to the Consolidated Financial Statements	8
Management Certificate	28
Independent Auditors Report	29

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

Section 1:	Agency objectives and activities	
Note 1:	Basis of financial statement preparation	8
Section 2:	Notes about financial performance	
Note 2:	Regulatory fees	10
Note 3:	User charges and fees	10
Note 4:	Employee expenses	12
Note 5:	Supplies and services	13
Note 6:	Other expenses	13
Section 3:	Notes about financial position	
Note 7:	Cash and cash equivalents	14
Note 8:	Receivables	14
Note 9:	Property, plant and equipment, and depreciation expense	15
Note 10:	Intangible assets and amortisation expense	18
Note 11:	Payables	19
Note 12:	Accrued employee benefits	19
Note 13:	Movement in asset revaluation surplus	20
Section 4:	Other disclosures	
Note 14:	Fair value measurement	20
Note 15:	Key management personnel (KMP) disclosures	21
Note 16:	Consolidated and parent entity financial statement reconciliation	24
Note 17:	Related party transactions	27
Note 18:	Commitments	27
Note 19:	Contingencies	27
Note 20:	Events after the balance date	27
Section 5:	Certification	
	Management Certificate	28

Consolidated Statement of Comprehensive Income For the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Revenue			
Regulatory fees	2	94,078	85,606
User charges and fees	3	16,250	16,812
Interest		3,040	1,803
Other revenue		344	449
Total revenue		113,712	104,670
Gains on disposal / remeasurement of assets		-	12
Total income	_	113,712	104,682
Expenses			
Employee expenses	4	60,906	55,528
Supplies and services	5	36,067	31,000
Depreciation and amortisation	9,10	2,416	2,005
Grants and subsidies		257	250
Impairment losses		161	381
Finance / borrowing costs		3	4
Other expenses	6	1,257	870
Total expenses		101,067	90,038
Operating result from continuing operations		12,645	14,644
Other comprehensive income	_		
Increase in asset revaluation surplus	13	1,800	15,190
Total comprehensive income	_	14,445	29,834

The accompanying notes form part of these statements.

Consolidated Statement of Financial Position As at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	7	74,832	63,457
Receivables	8	5,745	4,186
Other current assets	_	578	403
Total current assets	_	81,155	68,046
Non-current assets			
Property, plant and equipment	9	72,542	70,025
Right-of-use assets		260	302
Intangible assets	10	1,506	903
Total non-current assets	_	74,308	71,230
Total assets	_	155,463	139,276
Current liabilities	_		
Payables	11	6,622	5,241
Lease liabilities		42	41
Accrued employee benefits	12	14,415	13,497
Provisions		100	521
Other current liabilities		307	381
Total current liabilities	_	21,486	19,681
Non-current liabilities	_		
Lease liabilities		224	266
Accrued employee benefits	12	1,028	1,049
Total non-current liabilities	_	1,252	1,315
Total liabilities	_	22,738	20,996
Net assets		132,725	118,280
Equity	_		
Contributed equity		75,990	75,990
Asset revaluation surplus	13	25,661	23,861
Accumulated surplus		31,074	18,429
Total equity	_	132,725	118,280

The accompanying notes form part of these statements.

Consolidated Statement of Changes in Equity for the year ended 30 June 2024

	Contributed Equity	Asset Revaluation Surplus	Accumulated Surplus	Total
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2022	75,990	8,671	3,785	88,446
Operating result				
Operating result from continuing operations	-	-	14,644	14,644
Other comprehensive income				
- Increase in asset revaluation surplus	-	15,190	-	15,190
Total comprehensive income	-	15,190	14,644	29,834
Balance as at 30 June 2023	75,990	23,861	18,429	118,280
Balance as at 1 July 2023	75,990	23,861	18,429	118,280
Operating result Operating result from continuing operations	-	-	12,645	12,645
Other comprehensive income				
- Increase in asset revaluation surplus	-	1,800	-	1,800
Total comprehensive income	-	1,800	12,645	14,445
Balance as at 30 June 2024	75,990	25,661	31,074	132,725

The accompanying notes form part of these statements.

Consolidated Statement of Cash Flows for the year ended 30 June 2024

Note	2024 es \$'000	2023 \$'000
Cash flows from operating activities	es \$ 000	\$ 000
Inflows:		
Regulatory fees	89,435	84,058
User charges and fees	19,184	17,026
Interest receipts	3,040	1,803
GST collected from customers	1,619	1,623
GST input tax credits from ATO	3,948	3,250
Other	319	442
Outflows:		
Employee expenses	(60,007)	(54,137)
Supplies and services	(35,294)	(29,649)
Grants and subsidies	(227)	(229)
Finance / borrowing costs	(3)	(4)
GST paid to suppliers	(4,040)	(3,378)
GST remitted to ATO	(1,581)	(1,595)
Other	(1,574)	(717)
Net cash provided by operating activities	14,819	18,493
Cash flows from investing activities		
Inflows:		
Sales of property, plant and equipment	-	12
Outflows:		
Payments for property, plant and equipment	(2,723)	(1,723)
Payments for intangibles	(680)	(658)
Net cash used in investing activities	(3,403)	(2,369)
Cash flows from financing activities		
Outflows:		
Lease payments	(41)	(41)
Net cash (used in) financing activities	(41)	(41)
Net increase (decrease) in cash and cash equivalents	11,375	16,083
Cash and cash equivalents - opening balance	63,457	47,374
Cash and cash equivalents - closing balance 7	74,832	63,457

The accompanying notes form part of these statements.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

1 Basis of financial statement preparation

(a) General information about the reporting entity

The financial statements of the consolidated entity Resources Safety and Health Queensland (RSHQ consolidated) comprise the financial statement of Resources Safety and Health Queensland (RSHQ) and its controlled entity the Resources Safety and Health Queensland Employing Office (RSHQ-EO). The balances and effects of transactions between the entities have been eliminated on consolidation. The differences between the financial statements of the RSHQ consolidated entity and RSHQ are disclosed in Note 16. The financial year end date for both entities is 30 June.

Both RSHQ and RSHQ-EO are not-for-profit statutory bodies established under the *Resources Safety and Health Act 2020* (RSHQ Act). RSHQ-EO through its employees, provides the skilled labour required to deliver the services provided by RSHQ. RSHQ reimburses RSHQ-EO for all expenses incurred on its behalf. RSHQ-EO is controlled by RSHQ with arrangements determined by the Chief Executive Office of RSHQ who is also the Executive Officer of RSHQ-EO.

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.

(b) Authorisation of financial statements for issue

The financial statements are authorised for issue by RSHQ's Chief Executive Officer and Chief Operating Officer at the date of signing the Management Certificate.

(c) 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 AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*. 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.

(d) Underlying measurement basis

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.

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. Right-of-use assets, lease liabilities and long service leave provisions are measured at present value.

(e) Presentation matters

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.

8

Comparatives

Comparative information reflects the audited 2022-23 financial statements.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

1. Basis of financial statement preparation (cont.)

(e) Presentation matters (cont.)

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.

(f) 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).

(g) 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 useful lives of property, plant and equipment (see Note 9). 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 long service leave provisions based on the present value of expected future payments (see Note 12) and the provision for the settlement of legal claims based on management judgement of expected future settlements.

(h) New and revised accounting standards

First time mandatory application of Australian Accounting Standards and Interpretations

No new accounting pronouncements were applied for the first time in the 2023-24 financial year.

9

Early adoption of Australian Accounting Standards and Interpretations

No new accounting pronouncements were early adopted in the 2023-24 financial year.

Voluntary changes in accounting policies

No voluntary changes in accounting policies occurred during the 2023-24 financial year.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

		2024 \$'000	2023 \$'000
2	Regulatory fees		
	Revenue from regulatory fees		
	Safety and heath fees	79,391	71,996
	Petroleum and gas fees	13,038	11,940
	Licence fees	1,584	1,548
	Miscellaneous charges	65	122
		94,078	85,606

Regulatory fees are accounted for under AASB 1058 *Income of Not-for-Profit Entities* on invoice of funding and the following table provides information about the nature and timing of the revenue.

Type of charges and fees	Nature and timing	Revenue recognition policies		
Safety and health fees	Safety and health fees are paid by industry participants under the Coal Mining Safety and Health Regulation 2017, the Mining and Quarrying Safety and Health Regulation 2017, and the Explosives Regulation 2017.	Fee revenue is recognised quarterly as invoiced under AASB 1058.		
Petroleum and gas fees	Petroleum and gas fees are paid by industry participants under the <i>Petroleum and Gas</i> (<i>Safety</i>) <i>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 AASB 1058.		
Licence fees	Licence fees are received in relation to the application and issue of gas work licences and authorisations, and explosives licences and permits.	Licensing fees are recognised under AASB 1058 at the time of application when the revenue is received.		

3 User charges and fees

Revenue from contracts with customers			
Explosive Reserves (excluding leases)	6,471	6,568	
Safety in Mines Testing & Research Station (Simtars)	6,521	7,148	
Other	306	301	
Other user charges and fees			
Explosive Reserves leases	2,952	2,795	
Total	16,250	16,812	

Accounting policies - Revenue from contracts with customers

Under AASB 15 *Revenue from Contracts with Customers*, revenue is recognised when control over a good or service is transferred to the customer. The following table provides information about the nature and timing of the revenue.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

3 User charges and fees (cont.)

Accounting policies - Revenue from contracts with customers (cont.)

Type of good or service	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Revenue from Explosive Reserves (excluding leases)	RSHQ receives revenue for storage and ad hoc services provided on government Explosives Reserves in accordance with rates published in Explosives Information Bulletins.	Revenue for storage is recognised on a straight-line basis over the contractual period, unless the invoiced amount is less than \$50,000 in which case it is recognised on invoice. Revenue for ad hoc services are recognised on completion of the service.
Safety in Mines Testing & Research Station (Simtars) Fee for Service	Simtars receives revenue for the provision of scientific, engineering and training services where the performance obligation is fulfilled on delivery. 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 AASB 15 on delivery of the goods or completion of services. Services over time such as Safegas support is recognised on a straight-line basis over the contractual period.

Accounting policies - Other user charges and fees - Explosive reserve lease revenue recognised under AASB 16 *Leases*

Accounting policies - Lease revenue

Under AASB 16 *Leases*, revenue for operating leases is recognised as income on a straight-line basis or another systematic basis. The following table provides information about the nature and timing of the lease revenue.

Type of good or service	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Revenue from leases on Explosive Reserves	RSHQ receives revenue from formal lease agreements entered into in respect of land and buildings on Explosive Reserves. Ownership of the land and any structures left on site at the end of the contract period remain with RSHQ, and as such the leases are categorised as operating leases. All lease agreements include annual escalation clauses.	Revenue (adjusted for annual escalation clauses) is recognised over the contractual period, unless the invoiced amount is less than \$50,000 in which case it is recognised on invoice.

11

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

4 Employee expenses	2024	2023
	\$'000	\$'000
Employee benefits		
Wages and salaries	41,120	37,509
Annual leave expense	4,624	4,221
Employer superannuation contributions	6,212	5,270
Long service leave expense	1,468	1,447
Termination benefits	124	42
Other employee benefits	2,390	2,285
Employee related expenses		
Payroll tax	2,774	2,473
Mental health levy	123	44
Fringe benefits tax	461	391
Workers' compensation premium	186	220
Other employee related expenses	1,424	1,626
Total	60,906	55,528
	2024	2023
Full-time equivalent employees	359.1	348.0

Accounting policies and disclosures

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position 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 12.

Superannuation

Superannuation benefits are provided through either defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust), in accordance with employees' conditions of employment and employee instructions as to superannuation plans (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.

Defined benefit plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements. Employer contributions 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 is limited to those contributions paid.

Termination benefits

Termination benefits expense represent cash payments made to employees who accepted voluntary redundancies during the year, or for contract termination.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

			2024 \$'000	2023 \$'000
5	Supplies and services			
	Contractors and consultants		11,513	8,539
	Accommodation costs		6,371	5,578
	Corporate service providers		6,332	6,068
	Legal fees		1,419	868
	Travel		3,314	2,913
	Motor vehicle costs		2,497	2,219
	Information and communication technology costs		1,292	1,371
	Materials and consumables		1,075	1,254
	Printing, postage and stationery		457	393
	Minor plant and equipment		535	479
	Other supplies and services		1,262	1,318
	Total		36,067	31,000
6	Other expenses			_
	Special payments	(1)	389	(189)
	Insurance premiums - QGIF		581	584
	Audit fees	(2)	151	165
	Regulatory fees - licences and permits		73	99
	Net losses from property, plant and equipment disposal		2	174
	Other		61	37
	Total		1,257	870

Special payments

(1) Special payments represent ex gratia expenditure or other expenditure that RSHQ is not contractually obligated to make to other parties. Special payments during 2023-24 comprise \$389,000 in court awarded payments that have been awarded or are anticipated to be awarded against RSHQ as a result of unsuccessful prosecutions.

Audit fees

(2) Total audit fees quoted by the Queensland Audit Office (QAO) relating to the 2023-24 financial statements are \$150,650 (\$145,700 in 2023-23). RSHQ has not engaged QAO to provide any other services.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

		2024 \$'000	2023 \$'000
7	Cash and cash equivalents		
	Cash at bank	74,832	63,457
		74,832	63,457

Accounting policy

Cash and cash equivalents include all deposits with financial institutions, as well as cash and cheques receipted by 30 June.

8 Receivables

Trade debtors	5,544	3,785
Other debtors	394	496
Less: Loss allowance	(634)	(482)
	5,304	3,799
GST receivable	619	527
GST payable	(178)	(140)
	441	387
Total	5,745	4,186

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.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

Property, plant and equipme (i) Property, plant and equip		preciation e	expense		2024 \$'000	2023 \$'000
Land: at fair value						
Gross					36,665	36,300
B 1111 (6)					36,665	36,300
Buildings: at fair value Gross					56 363	53,058
Less: Accumulated deprecia	tion				56,363 (27,299)	(24,448)
Less. Accumulated deprecia	llion				29,064	28,610
				•	.,	
Heritage and cultural: at fair va	alue					
Gross					996	937
Less: Accumulated deprecia	tion				(173)	(140)
					823	797
Plant and equipment: at cost					44.000	40.454
Gross	tion				14,293	13,454
Less: Accumulated deprecia	llion				(10,718) 3,575	(10,013) 3,441
					3,373	3,441
Capital work in progress					2,415	877
Total					72,542	70,025
	Land	Buildings	Heritage and cultural	Plant and equipment	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2023	36,300	28,610	797	3,441	877	70,025
Acquisitions	-	22	-	599	2,375	2,996
Disposals	-	(2)	-	-	-	(2)
Donations received		20				20
Transfers between classes	-	529	-	308	(837)	-
Net revaluation increments	365	1,386	49	-	-	1,800
Depreciation	-	(1,501)	(23)	(773)	-	(2,297)
Carrying amount at 30	36,665	29,064	823	3,575	2,415	72,542

June 2024

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

- 9 Property, plant and equipment, and depreciation expense (cont.)
 - (ii) Accounting policy Recognition and measurement

Recognition of property, plant and equipment

Items of property, plant and equipment with a historical 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 where it is probable that the expenditure will produce future service potential for RSHQ. Subsequent expenditure is added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Asset acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architects' fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

Where assets are received free of charge from another Queensland Government entity (whether as a result of a machinery-of-government change or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

Assets acquired at no cost or for nominal consideration, other than from another Queensland government agency, are recognised at their fair value at date of acquisition.

Measurement using historical 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 as required by 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 subsequent accumulated impairment losses where applicable.

Revaluations using independent professional valuers 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).

16

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

- 9 Property, plant and equipment, and depreciation expense (cont.)
 - (ii) Accounting policy Recognition and measurement (cont.)

Measurement using fair value (cont.)

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 indices applied are provided by the Queensland Government Statistician's Office of Queensland Treasury which are publicly available based on data from the Australian Bureau of Statistics and are assessed for reasonableness by management.

Buildings and heritage and cultural assets are 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'. Land assets are valued using a market-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'.

In the current financial year, all fair value assets have had the appropriate index applied as provided by the Queensland Government Statistician's Office of Queensland Treasury.

The cost of items acquired during the financial year has been judged by RSHQ to materially represent their fair value at the end of the reporting period.

Depreciation

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

Buildings, heritage and cultural assets, and plant and equipment 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.

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

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 useful lives apply:

Buildings (including land improvements)

2 to 80 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.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

- 9 Property, plant and equipment, and depreciation expense (cont.)
 - (ii) Accounting policy Recognition and measurement (cont.)

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 *Impairment of Assets*, where such assets measured at fair value under AASB 13 *Fair Value Measurement*, 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 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, 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.

10 Intangible assets and amortisation expense	2024	2023
	\$'000	\$'000
Computer software: at cost		
Gross	1,438	1,438
Less: Accumulated amortisation and impairment losses	(1,270)	(1,193)
Software work in progress	1,338	658
Total	1,506	903
Represented by:		
Carrying amount at 1 July 2023	903	333
Acquisitions	680	658
Amortisation expense	(77)	(88)
Carrying amount at 30 June 2024	1,506	903

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

10 Intangible assets and amortisation expense (cont.)

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 9.

11	Payables	2024	2023
		\$'000	\$'000
	Current		
	Trade payables	3,671	2,668
	Other payables	2,951	2,573
	Total	6,622	5,241

Accounting policy

Trade payables represent trade creditors that are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase / contract price. Amounts owing are unsecured and are generally settled on 30-day terms.

12 Accrued employee benefits

\sim	 	_		1
	 rr	0	n	т

Total	15,443	14,546
Total non-current	1,028	1,049
Non-current Long service leave provision	1,028	1,049
Total current	14,415	13,497
Other accrued employee benefits	659	330
Long service leave provision	8,792	8,399
Annual leave provision	4,964	4,768

Accounting policy - accrued employee benefits

Annual leave provision is a short-term employee benefit that represents 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 at 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 Statement of financial position 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.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

13 Movement in asset revaluation surplus

	Land	Buildings	Heritage and cultural	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2022	4,551	4,065	56	8,671
Revaluation increments	12,742	2,382	66	15,190
Balance at 30 June 2023	17,293	6,446	122	23,861
Balance at 1 July 2023	17,293	6,446	122	23,861
Revaluation increments	365	1,386	49	1,800
Balance at 30 June 2024	17,658	7,832	171	25,661

14 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 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 observable inputs, such as publicly available sales data for land. Unobservable inputs are data, assumptions and judgements that are relevant to the assets value, but which are not available publicly. Significant unobservable inputs used include recent construction costs and assessments of physical condition and remaining useful life of assets.

Independent specific appraisals of RSHQ's land was performed by the State Valuation Service in May 2023 using publicly available data on similar land in nearby localities taking into account factors such as any legal / zoning restrictions on the land. Valuations were updated in June 2024 using indices provided by the State Valuation Service.

Independent specific appraisals of RSHQ's buildings and heritage and cultural assets were performed by the State Valuation Service in June 2021 taking into account the replacement cost of assets adjusted for their physical condition. Valuations have been updated annually by applying appropriate construction indices produced by the Australian Bureau of Statistics.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

15 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 2023-23 and 2023-24. 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 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 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, 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 (MMQ)	The Chief Inspector, Mineral Mines and Quarries, 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, 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, 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, is responsible for the agency's overall strategy, performance and culture as well as leading 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, 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.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

15 Key management personnel (KMP) disclosures (cont.) Remuneration policies

RSHQ does not bear any cost of remuneration of Ministers.

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.

<u>Long term employee expenses</u> - 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.

<u>Post-employment expenses</u> - include amounts expensed in respect of employer superannuation obligations.

<u>Termination benefits</u> - 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.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

15 Key management personnel (KMP) disclosures (cont.)

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.

2023-24

Position ¹	Short Term Employee Expenses		Long Term Employee Expenses	Post- Employment Expenses	Termination Benefits	Total Expenses
Position	Monetary Expenses \$'000	Non- Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer ²	134		3	16		153
Acting Chief Executive Officer ³	155		3	19		177
Chief Operating Officer ²	95		2	16		113
Acting Chief Operating Officer ³	126		2	16		144
Chief Transformation Officer	221	3	5	32		261
Chief Inspector, Mineral Mines & Quarries and Chief Inspector, Explosives ⁴	271		6	40		317
Chief Inspector, Petroleum & Gas ⁵	133		3	20	44	200
Chief Inspector, Petroleum & Gas ⁶	82		2	11		95
Chief Inspector, Coal Mines	295	17	6	38		356
Executive Director, Simtars	217		5	32		254
Executive Director, Occupational Health	199	7	4	29		239
Total Remuneration	1,928	27	41	269	44	2,309

¹ Excludes cost of non-KMPs acting in positions for less than 3 months.

2022-23

	Short Term	Employee	Long Term	Post-	Termination	Total
	Expe	nses	Employee	Employment	Benefits	Expenses
Position ¹	Monetary Expenses	Non- Monetary Benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Chief Executive Officer	309		8	41		358
Chief Operating Officer	187		4	22		213
Chief Transformation Officer	215	8	5	24		252
Chief Inspector, Mineral Mines & Quarries ²	298		5	32		335
Chief Inspector, Petroleum & Gas	173	6	5	23		207
Acting Chief Inspector, Petroleum & Gas ³	59		1	7		67
Chief Inspector, Explosives ⁴	34	1	2	3	42	82
Chief Inspector, Coal Mines	191		3	25		219
Acting Chief Inspector, Coal Mines 5	77	7	3	8		95
Executive Director, Simtars	208		4	23		235
Executive Director, Occupational Health	185	8	4	21		218
Total Remuneration	1,936	30	44	229	42	2,281

^{1.} Excludes cost of non-KMPs acting in positions for less than 3 months.

23

² For the period 01/07/2023 to 30/11/2023.

^{3.} For the period 01/12/2023 to 30/06/2024.

⁴ The Chief Inspector, Mineral Mines and Quarries also undertook the role of Chief Inspector, Explosives.

^{5.} For the period 01/07/2023 to 19/01/2024.

⁶ For the period 22/01/2024 to 30/06/2024.

² For the period 02/08/2022 to 30/06/2023, the Chief Inspector, Mineral Mines and Quarries also undertook the role of Chief Inspector, Explosives. The adjusted salary is reported under Chief Inspector, Mineral Mines and Quarries.

^{3.} Acting for the period 09/03/2023 to 30/06/2023.

^{4.} For the period 01/07/2022 to 02/08/2022.

⁵ Acting for the period 13/02/2023 to 30/06/2023.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

16 Consolidated and parent entity financial statement reconciliation

	2024	2024	2024	2024
	RSHQ	RSHQ-EO	Eliminations	RSHQ
				Consolidated
	\$'000	\$'000	\$'000	\$'000
Statement of Comprehensive Income				_
Revenue				
Regulatory fees	94,078	-	-	94,078
User charges and fees	16,250	57,801	(57,801) (a)	16,250
Interest	3,040	-	-	3,040
Other revenue	338	6	-	344
Total income	113,706	57,807	(57,801)	113,712
Expenses				
Employee expenses	60,916	57,791	(57,801) (a)	60,906
Supplies and services	36,067	-	-	36,067
Depreciation and amortisation	2,416	-	-	2,416
Grants and subsidies	257	-	-	257
Impairment losses	161	-	-	161
Finance / borrowing costs	3	-	-	3
Other expenses	1,241	16	-	1,257
Total expenses	101,061	57,807	(57,801)	101,067
Operating result from continuing				
operations	12,645	_	_	12,645
Other comprehensive income	12,040			12,040
Increase in asset revaluation				
	1,800			1 000
surplus	1,800 14,445	-	-	1,800
Total comprehensive income	14,445	-	-	14,445

⁽a) Employee expenses paid for by RSHQ-EO which are reimbursed by RSHQ.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

16 Consolidated and parent entity financial statement reconciliation (cont.)

	2024	2024	2024	2024
	RSHQ	RSHQ-EO	Eliminations	RSHQ
				Consolidated
<u>-</u>	\$'000	\$'000	\$'000	\$'000
Statement of Financial Position				
Current assets				
Cash and cash equivalents	59,459	15,373	-	74,832
Receivables	5,836	8	(99) (b)	5,745
Other current assets	578	-	-	578
Total current assets	65,873	15,381	(99)	81,155
Non-current assets				
Property, plant and equipment	72,542	-	-	72,542
Right-of-use assets	260	-	-	260
Intangible assets	1,506	-	-	1,506
Total non-current assets	74,308	-	-	74,308
Total assets	140,181	15,381	(99)	155,463
Current liabilities				
Payables	6,392	329	(99) (b)	6,622
Lease liabilities	42	_	-	42
Accrued employee benefits	391	14,024	_	14,415
Provisions	100	,,,,,	_	100
Other current liabilities	307	_	_	307
Total current liabilities	7,232	14,353	(99)	21,486
Non-current liabilities				
Lease liabilities	224	_	_	224
Accrued employee benefits	-	1,028	_	1,028
Total non-current liabilities	224	1,028	-	1,252
Total liabilities	7,456	15,381	(99)	22,738
Net assets	132,725		<u>-</u>	132,725
-	,			
Equity	75.006			75.000
Contributed equity	75,990	-	-	75,990
Asset revaluation surplus	25,661	-	-	25,661
Accumulated surplus	31,074	-	-	31,074
Total equity	132,725	-	-	132,725

⁽b) Inter-entity funds owed by RSHQ-EO to RSHQ. Payments owed are settled one month in arrears.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

16 Consolidated and parent entity financial statement reconciliation (cont.)

	2024 RSHQ	2024 RSHQ-EO	2024 Eliminations	2024 RSHQ Consolidated
_	\$'000	\$'000	\$'000	\$'000
Statement of Cash Flows				
Cash flows from operating activities				
Inflows:				
Regulatory fees	89,435	-	-	89,435
User charges and fees	19,171	57,807	(57,794) (c)	19,184
GST collected from customers	1,585	34	-	1,619
GST input tax credits from ATO	3,887	61	-	3,948
Interest receipts	3,040	-	-	3,040
Other	319	-	-	319
Outflows:				-
Employee expenses	(60,748)	(57,053)	57,794 (c)	(60,007)
Supplies and services	(35,294)	-	-	(35,294)
Grants and subsidies	(227)	-	-	(227)
Finance / borrowing costs	(3)	-	-	(3)
GST paid to suppliers	(3,977)	(63)	-	(4,040)
GST remitted to ATO	(1,544)	(37)	-	(1,581)
Other	(1,559)	(15)	-	(1,574)
Net cash provided by (used in)				
operating activities	14,085	734	-	14,819
Cash flows from investing activities				
Outflows:				
Payments for property, plant and				
equipment	(2,723)	_	-	(2,723)
Payments for intangibles	(680)	_	-	(680)
Net cash provided by (used in)	, ,			7
investing activities	(3,403)	-	-	(3,403)
Cook flows from financing activities				
Cash flows from financing activities Outflows:				
	(41)			(41)
Lease payments	(41)	<u>-</u>	-	(41)
Net cash provided by (used in)				
financing activities	(41)	-	-	(41)
Net increase (decrease) in cash				
and cash equivalents	10,641	734	-	11,375
Cash and cash equivalents -	10,041	.54		,
opening balance	48,818	14,639	_	63,457
Cash and cash equivalents -	10,010	1 1,000		00,101
closing balance	59,459	15,373	-	74,832

⁽c) Inter-entity funds paid by RSHQ to RSHQ-EO.

Notes to the Consolidated Financial Statements for the year ended 30 June 2024

17 Related party transactions

Transactions with people / entities related to KMP

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

18 Commitments

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

	2024	2023
	\$'000	\$'000
Capital expenditure commitments		
Property, plant & equipment		
Not later than 1 year	6,723	133
	6,723	133

19 Contingencies

Litigation in progress

As at 30 June 2024, there was one case filed in the Supreme Court naming the State of Queensland acting through RSHQ as defendant.

The following are legal actions including prosecutions and appeals as at 30 June 2024 where RSHQ is named and there is the potential of costs awarded if unsuccessful.

	2024	2023
	Number of	Number of
	cases	cases
Industrial Magistrates Court	11	15
Industrial Court	10	2
Total	21	17

At reporting date, no provisions are held for these legal actions as it is not possible to estimate any probable financial effect.

20 Events after the balance date

There were no significant events occurring after the balance date.

Management Certificate for Resources 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 2024 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.

Robert Djukic

Acting Chief Executive Officer

Date: 23.08.2024

Jennifer Cheung

Acting Chief Operating Officer

neur

Date:

23.08.2024



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 (the parent) and its controlled entity (the group).

The financial report comprises the statements of financial position as at 30 June 2024, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the parent's and group's financial position as at
 30 June 2024, and their financial performance and cashflows for the year then ended;
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

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 parent and group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

Other information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.



Better public services

In connection with my audit of the financial report, my responsibility is to read the other information when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

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, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors responsibilities/ar3.pdf

This description forms part of my auditor's report.

Statement

In accordance with s.40 of the Auditor-General Act 2009, for the year ended 30 June 2024:

- 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.

Jacques Coetzee

Jacques Coetzee as delegate of the Auditor-General

27 August 2024 Queensland Audit Office Brisbane

Appendix 1 – Activities snapshot

Activity	Coal	MMQ	Exp	PGI	ОН	TOTAL
Inspections	481	997	365	1,420	41	3,304
Unannounced inspections (%)	17%	22%	30%	16% ⁵³	27%	15% ⁵⁴
Audits	133	7	21	43	143	347
Complaints received ⁵⁵	61	39	281	193	46	620
Compliance directives/directions ⁵⁶	373	128		108		609
Directives suspending operations	46	50				96
Dangerous situation notices				4		4
Statutory notices/actions			428	17	301	746
Infringement Notices				17		17

Incidents and accidents	Coal	MMQ	Exp	PGI	TOTAL
HPIs	2,408	628		384	3,420
Serious accidents	73	50		34	157
Incidents (explosives)			354		354

Complaints	Complaints received	Investigation completed ⁵⁷	On hand at EOFY	Withdrawn / Cancelled
OH	46	39	28	
PGI	193	188	43	
Explosives Inspectorate	281	276	7	5
MMQ Inspectorate	39	35	6	
Coal Inspectorate	61	79	16	
Total	620	617	100	5

Complaint type	
Medicals	34
Doctors	3
Fireworks	265
Mine/quarry safety	71
Sexual harassment	10
Dust nuisance	2
Non-compliance – petroleum and gas	107
Psychosocial	16
Medical records confidentiality	3
Explosives use	16
Unapproved/unauthorised gas work	34
Other	59

Licence and permit/provider figures	Exp	PGI	ОН	TOTAL
Issued licences and permits/providers approved – renewals	754	2,09958	16	2,869
Issued licences and permits/providers approved – new	805	530 ⁵⁹	99	1,434
Suspended or cancelled licences/permits/providers	5	6	55	66
Security Clearances	2,659			2,659

⁵³ Calculation is based on inspections of tenured sites.

⁵⁴ Unannounced inspection percentage is calculated by the total number of unannounced inspections across all divisions against the total inspections across all divisions.

⁵⁵ Figures for complaints may be duplicated in this table as complaints can commence within an inspectorate and be referred to another inspectorate or to the Occupational Health division.

⁵⁶ Compliance directives are issued by the Coal Inspectorate/MMQ Inspectorate and compliance directions are issued by the PGI.

 $^{^{\}rm 57}$ Includes those on hand at the end of financial year 2022-2023

⁵⁸ Includes Gas Work Authorisation renewals, Gás Work Licence Interim extensions and conversions from interim to full Gas Work Licences.

⁵⁹ Includes new Gas Work Authorisations.

Occupational Health	
Coal Mine Workers' Health Scheme health assessments completed	64,734
Requests for access to coal mine worker medical records	33,848
Former worker assessments completed	539
Mine dust lung disease cases diagnosed	149
Sexual harassment reports	10

Media and Communications

	Facebook	LinkedIn
New followers	551	1,423
Impressions	4.1 million	1.3 million
Reach	+ 1.5 million	
Clicks	14,000	17,000
Followers	4.890	4.365

Over the past year, our social media channels have seen growth in both followers and engagement metrics. This progress reflects our commitment to creating meaningful content and fostering a strong online community.

Our content strategy focused on several key themes that align with our vision of **zero serious harm**:

- · safety shares
- community stories
- behind-the-scenes

Top performing posts: Our most engaging posts included topics such as industry trends reports, promotions of the HEART5 Mobile Health Unit and gas safety messaging.

In 2023-2024 there were more than 1,600 media stories with a potential audience reach of greater than 12,500,000 people.⁶⁰

_

⁶⁰ Source: Isentia

Appendix 2 – Government bodies

Board of Examiner	Board of Examiners (BOE)		
Act or instrument	The BOE was established under the Coal Mining Safety and Health Act 1999 and the Mining and Quarrying Safety and Health Act 1999.		
Functions	The BOE is responsible for setting exams and issuing certificates of competency to workers in statutory positions in the Queensland metalliferous and coal mining industries.		
	This includes determining the required competencies, assessing applications, granting certificates and SSE notices, and ensuring the competencies required in Queensland are consistent with other states.		
Achievements	In 2023-2024 the BOE:		
	Issued 150 Certificates of Competency and notices.		
	Presented updated information at the Queensland Mining Industry Safety and Health Conference regarding new practicing certificates and impact to current and future to Certificate of Competency holders, notice holders, and prospective candidates.		
	The BOE's annual report is available online ⁶¹		
Financial reporting	Records are inspected by the Chairperson of the BOE. Transactions of the entity are accounted for in RSHQ's financial statements which are certified by the Auditor-General of Queensland.		

Remuneration: The remuneration category is 'Administration and Advice Level 1 (Daily)' of the Queensland Government's *Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies*, which equates to \$500 per meeting for members (with meeting duration of four hours or more). Board members who are public servants are not entitled to remuneration, including the Chairperson, who is an inspector member.

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Jacques le Roux	4	N/A	N/A	N/A
Ex-Officio	Hermann Fasching	4	N/A	N/A	N/A
Member	Geraldine Gillespie	2	\$500	N/A	\$0
Member	Adam Barton	3	\$500	N/A	\$0
Member	Neville Stanton	4	\$500	N/A	\$0
Member	Angela Dow	4	\$500	N/A	\$0
Member	Stephen Watts	4	\$500	N/A	\$0
Member	Matthew Way	3	\$500	N/A	\$0
Member	Leslie Marlborough	2	\$500	N/A	\$0
Member	Martin Filar	1	\$500	N/A	\$0
Member	William Davison	1	\$500	N/A	\$0
Inspector Member	Deon Esterhuizen	4	N/A	N/A	N/A
No. scheduled meetings/sessions	4 meetings held: 27 September 2023 (Brisbane), 13 December 2023 (Brisbane), 21 March 2024 (Brisbane), 27 June 2023 (Brisbane).				
Total out of pocket expenses	\$5,315.19				

⁶¹ https://www.publications.qld.gov.au/dataset/board-of-examiners-annual-report

Appendix 3 – RSHQ regulator performance report 2023-2024

The Queensland Government Regulator Performance Framework⁶² identifies five model practices that seek to minimise regulatory burden. As the Queensland Government regulator of safety and health in the resources sector, RSHQ must report annually on our regulatory performance. The following table outlines the model practices and RSHQ's key aligning regulatory practices undertaken in 2023-2024.

	Model practice	RSHQ's key regulatory practice
1.	Ensure regulatory activity is proportionate to risk and minimises unnecessary burden	 RSHQ's Compliance and Enforcement Policy⁶³ underpins our compliance and enforcement actions. The RSHQ Regulator Effectiveness Framework was developed in 2021-2022 to assess our progress in achieving our Strategic Plan objective to be an exemplar expert regulator. This annual report highlights key regulatory improvements achieved this year on pages 13 to 24.
2.	Consult and engage meaningfully with stakeholders	We undertook a number of public and industry engagement activities in 2023-2024 (refer to Part 2 of our report on pages 13 to 24 of our annual report).
3.	Provide appropriate information and support to assist compliance	 Many resources workers are in remote and regional locations in Queensland. RSHQ supports this broad stakeholder base by Ensuring we have staff located in numerous office locations across Queensland, including various sites for the safe collection and disposal of explosives containing materials (see page 9 of this annual report). Delivering health assessments to remote and regional Queensland coal, mineral mine, and quarry former and retired workers through the HEART5 mobile health unit (see page 21 of this annual report). Moving to digital gas safety certificates, allowing gasfitters across Queensland almost instant access to issue a gas certificate (see page 24 of this annual report).
4.	Commit to continuous improvement	 RSHQ is committed to continuous improvement – one of our core values (see page 8 of this annual report). In 2023-2024 the SIIU focused on reducing time taken to finalise cases and refer cases for regulatory action to the OWHSP (see page 20 of this annual report). Our Enterprise Program Management Office (EPMO) is responsible for multi-year, transformational programs of work. These programs span data, digital and organisational change. A focus in 2023-2024 was the soft launch of the new incident management methodology and complimentary digital solution (see pages 23-24 of this annual report).
5.	Be transparent and accountable in actions	 This annual report is published on the RSHQ website and summarises our activities throughout the 2023-2024 financial year. Planned, actual, and unannounced inspection and audit numbers are published quarterly on the RSHQ website⁶⁴. RSHQ provides a service commitment (including targets for decision timeframes) to stakeholders on licence and permit application processing times. We accommodate urgent requests based on industry and stakeholder needs where possible. We respond to industry and customer complaints within established timeframes (see pages 28 and 66 of this annual report).

⁶² https://s3.treasury.qld.gov.au/files/Queensland-Government-Regulator-Performance-Framework.pdf

⁶³ https://www.publications.qld.gov.au/ckan-publications-attachments-prod/resources/1c401021-3f6c-4adb-a1d4-

ef3e64727442/compliance-enforcement-policy.pdf?ETag=9bc71683adcf184add0368ae15774a58

⁶⁴ https://www.rshq.qld.gov.au/about-us/resources/publications/compliance-data

Glossary

Acronym	In full	
ARR	Annual report requirements for Queensland Government agencies	
Brady review Brady, S. Review of all fatal accidents in Queensland mines and quarries from		
•	2019 ⁶⁵ (December 2019)	
BOE	Board of Examiners	
Board of Inquiry	Queensland Coal Mining Board of Inquiry	
CAA	Corporate Administration Agency	
CC BY	Creative commons attribution	
CEO	Chief Executive Officer	
Competency standard	Competency Standard for petroleum and gas well drilling and well servicing	
COPD		
	Chronic obstructive pulmonary disease	
CT	Computed tomography	
EAP	Employee assistance program	
EPMO	Enterprise Program Management Office, RSHQ	
FAA	Financial Accountability Act 2009	
FPMS	Financial and Performance Management Standard 2019	
FTE	Full time equivalent	
HRO	High reliability organisation	
HPI	High potential incident	
IP Act	Information Privacy Act 2009	
IR Team	Incident Response Team, RSHQ	
ISSN	International standard serial number	
MMQ	Mineral Mines and Quarries, RSHQ	
MOHRI	Minimum obligatory human resources information	
NIOSH	National Institute of Occupational Health and Safety	
OH	Occupational Health, RSHQ	
PGI	Petroleum and Gas Inspectorate, RSHQ	
PS Act	Public Sector Act 2022	
QGISCF	Queensland Government information security classification framework	
QR	Quick response	
RMAC	Resources Medical Advisory Committee	
RSHLA Act	Resources Safety and Health Legislation Amendment Act 2024	
RSHQ	Resources Safety and Health Queensland	
RSHQ Act	Resources Safety and Health Queensland Act 2020	
RTI Act	Right to Information Act 2009	
SIIU	Serious Incident Investigation Unit, RSHQ	
SSE	Site senior executive	
Simtars	Safety in Mines Testing and Research Station, RSHQ	
The Bill	Resources Safety and Health Legislation Amendment Bill 2024	
THE DIII	Nesources Garety and Freditt Legislation Americanient Dill 2024	

⁶⁵ Review of all fatal accidents in Queensland mines and quarries from 2000 to 2019, available from https://documents.parliament.qld.gov.au/tableOffice/TabledPapers/2020/5620T197.pdf

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 4
Accessibility	Table of contents Glossary	ARRs – section 9.1	Page 3 Page 70
	Public availability	ARRs – section 9.2	Page 2
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	Page 2
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	Page 2
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	Page 2
General information	Introductory Information	ARRs – section 10	Pages 5-12
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	N/A
	Agency objectives and performance indicators	ARRs – section 11.2	Pages 13-24
	Agency service areas and service standards	ARRs – section 11.3	N/A
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 33
Governance –	Organisational structure	ARRs – section 13.1	Pages 10 and 12
management and structure	Executive management	ARRs – section 13.2	Page 11
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Page 25
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	Page 28
	Human Rights	Human Rights Act 2019 ARRs – section 13.5	Page 28
	Queensland public service values	ARRs – section 13.6	Page 8
Governance – risk management	Risk management	ARRs – section 14.1	Pages 25-26
and accountability	Audit committee	ARRs – section 14.2	N/A
	Internal audit	ARRs – section 14.3	Page 26
	External scrutiny	ARRs – section 14.4	Page 26
	Information systems and recordkeeping	ARRs – section 14.5	Page 27
	Information Security attestation	ARRs – section 14.6	N/A

Summary of requirement		Basis for requirement	Annual report reference
Governance – human	Strategic workforce planning and performance	ARRs – section 15.1	Pages 29-32
resources	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	Page 32
Open Data	Statement advising publication of information	ARRs – section 16	Page 32
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 62
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 63

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies

Contacts

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: 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/13350/view.html

Social media

www.facebook.com/RSHQld/

www.linkedin.com/company/RSHQld