

B. Audit objectives and methods

This audit has been performed in accordance with the Standard on Assurance Engagements ASAE 3500 *Performance Engagements*, issued by the Auditing and Assurance Standards Board. This standard establishes mandatory requirements and provides explanatory guidance for undertaking and reporting on performance engagements.

The conclusions in our report provide reasonable assurance that the objectives of our audit have been achieved. Our objectives and criteria are set out below.

Audit objective and scope

The objective of the audit was to assess how effectively public sector entities have implemented recommendations from the following independent reviews aimed at reducing the risk and occurrence of mine dust lung disease:

- Monash Centre for Occupational and Environmental Health, *Review of Respiratory Component of the Coal Mine Workers' Health Scheme*, July 2016
- Coal Workers' Pneumoconiosis Select Committee reports:
 - Report No. 2, *Inquiry into the re-identification of Coal Workers' Pneumoconiosis in Queensland*, May 2017
 - Report No. 4, *Inquiry into occupational respirable dust issues*, September 2017.

The committee tabled five reports in total in 2016 and 2017. Reports 2 and 4 are relevant to this audit.

We also assessed how effectively the responsible public sector entities are monitoring and reporting on progress.

This audit separately addresses a recommendation from one of the reports to conduct an independent three-year review of the Queensland Government Coal Mine Workers' Health Scheme.

Scope exclusions

The audit acknowledges that workers are exposed to occupational dust hazards in a range of industries. However, we have examined the implications only for coal workers exposed to coal dust and silica, which was the focus of the three review reports. This audit did not specifically look at other industries who have been recently impacted by the emerging silicosis diagnoses.



Entities subject to this audit

The Department of Natural Resources, Mines and Energy (DNRME) is the government agency responsible for the health and safety of coal mine workers. Most of the recommendations from the three reviews were directed to DNRME, but other entities are also responsible for implementing recommendations.

In conducting this audit, we assessed the actions of:

- Department of Natural Resources, Mines and Energy
- Department of Education (Office of Industrial Relations)
- Queensland Health
- Department of State Development, Manufacturing, Infrastructure and Planning
- Department of Environment and Science
- Public Service Commission.

Audit approach

We conducted this audit in accordance with the Auditor-General of Queensland Auditing Standards—September 2012, which incorporated the requirements of standards issued by the Australian Auditing and Assurance Standards Board.

The audit included:

- interviews with staff from the departments (including regional staff)
- reviews of documents and analysis of data
- interviews with key stakeholders, such as WorkCover Queensland and Dr Bob Cohen
- interviews with staff from Queensland Resource Council, Cement Concrete and Aggregates Australia, CFMEU, and NSW Coal Services
- site visits to an underground coal mine, open-cut coal mine, quarry, and underground metalliferous mine.

Subject matter experts

The Monash Centre for Occupational and Environmental Health at Monash University contributed to this audit as subject matter experts as they undertook the original Monash review.

Monash University complied with relevant independence policies and procedures, including those required by the Queensland Audit Office (QAO), the Queensland Public Service, and the Accounting Professional and Ethical Standards Board. QAO actively managed any conflicts of interest (actual or perceived) during the audit.

DNRME sought further advice from Monash University after the original Monash review. To mitigate any self-review threat by Monash University, QAO has precluded Monash's involvement in assessing those four recommendations.

Assessing implementation

We assessed whether each recommendation has been fully implemented, partially implemented, not implemented (with the recommendation either accepted or not accepted), or is no longer applicable. The definition of each is provided in Figure B1 below.



Our assessment was based on the actions and time taken by entities to implement improvements. If recommendations have not been implemented, we examined whether decision-making processes were appropriate and whether the issues in the reviews have been addressed through alternative actions.

Figure B1
Definitions of implementation status

Status	Definition
Fully implemented	Recommendation has been implemented, or alternative action has been taken that addresses the underlying issues and no further action is required. Any further actions are business as usual.
Partially implemented	Significant progress has been made in implementing the recommendation or taking alternative action, but further work is required before it can be considered business as usual. This also includes where the action taken was less extensive than recommended as it only addressed some of the underlying issues that led to the recommendation.
Not implemented	<i>Recommendation accepted</i> No or minimal actions have been taken to implement the recommendation, or the action taken does not address the underlying issues that led to the recommendation.
	<i>Recommendation not accepted</i> The government or the agency did not accept the recommendation.
No longer applicable	Circumstances have fundamentally changed, making the recommendation no longer applicable. For example, a change in government policy or program has meant the recommendation is no longer relevant.

Source: Queensland Audit Office.

