

Information Sheet

Environmental Protection Act 1994

Requirements for PRCP schedule audits

This information sheet provides information about how to meet the requirements for PRCP schedule audits under sections 285-288 of the Environmental Protection Act 1994.

1 Introduction

The following information is provided to assist both the holder of a Progressive Rehabilitation and Closure Plan (PRCP) schedule and a rehabilitation auditor to understand and meet the requirements for a PRCP schedule audit stated in Chapter 5, Part 12 of the *Environmental Protection Act 1994* (EP Act). This includes information about:

- Requirements for the audit, including information to support use of the approved form [PRCP schedule audit report \(ESR/2024/6911\)](#).
- The requirements that must be met for a person to be a rehabilitation auditor.

This initial guidance may be expanded and refined over time to incorporate learnings from PRCP audits that are completed.

2 Policy objectives

The Queensland Government is committed to ensuring land disturbed by mining activities is rehabilitated to a safe and stable landform that does not cause environmental harm and is able to sustain an approved post-mining land use. (Mined Land Rehabilitation Policy 2017)

Land disturbed by mining activities is to be rehabilitated progressively as it becomes available, to minimise the risks of environmental impacts and reduce cumulative areas of disturbed land. The progress and outcomes of progressive rehabilitation activities will be monitored and reported on to demonstrate how successful they have been in achieving progress towards the approved post-mining landform, and to inform corrective action where required. To provide certainty about the outcomes and timing of rehabilitation, all mines with a site-specific environmental authority (EA) are required to prepare a PRCP. The plan must include binding, time-based milestones for actions (set out in the PRCP schedule) that achieve progressive rehabilitation and will ultimately support the transition to the mine site's future use.

The PRCP schedule audit obligation is essential to ensure that rehabilitation milestones are being met for post-mining land uses identified in the PRCP schedule and that management milestones are being met for non-use management areas. Any divergences from the PRCP schedule identified during the audit must be addressed in a timely manner.



Requirements for PRCP schedule audits

3 Legislative overview

The holder of a PRCP schedule must commission an independent rehabilitation auditor every 3 years to conduct an audit of the PRCP schedule and submit an audit report 4 months after the end of the audit period. The audit period is:

- (a) the 3-year period starting on the day the schedule takes effect;
- (b) each 3-year period starting on the day after the previous audit period ended.

Along with the audit report, the holder must provide a declaration stating that they have not provided false or misleading information to the auditor and have given the auditor all relevant information.

A maximum of 100 penalty units applies to the holder of the PRCP schedule for non-compliance with the above requirements.

The PRCP schedule audit report must be submitted in the approved form [PRCP schedule audit report \(ESR/2024/6911\)](#) and meet mandatory requirements outlined in section 286 of the EP Act. These include an assessment of whether the holder has progressed towards the milestones approved in the PRCP schedule and whether the holder has complied with conditions imposed in the schedule. The audit report must also include recommendations about any actions the holder should take to achieve milestones in the schedule and an assessment of whether the post-mining land uses are likely to be achieved based on the current rehabilitation activities being taken. Under section 286 (d) the administering authority may specify other information that must be provided to help it decide whether to take action to amend the PRCP schedule.

3.1 Information stage

Following receipt of the PRCP schedule audit report the administering authority may, by written notice, request further information from the holder of the PRCP schedule to assist it decide whether the PRCP schedule should be amended. The request must be made within 10 business days after the report is received and state a period of at least 20 business days for the holder to provide the information.

The report and any additional information received will inform the administering authority's decision as to whether the PRCP schedule should be amended on grounds stated in section 215(2)(h) of the EP Act.

3.2 Steps after receiving the audit report

The administering authority is not obligated to take any action in response to an audit report but may take any action it considers appropriate to secure compliance with the EP Act.

After considering the audit report and any additional information received, the department may decide that it is necessary to amend the PRCP schedule under section 215(2)(h) of the EP Act. Chapter 5, Part 6, of the EP Act outlines the process if the administering authority proposes to amend the PRCP schedule.

The department may also use the report to help it determine whether the PRCP schedule holder is complying with the requirements of the EP Act, and whether any compliance or enforcement actions are appropriate.

3.3 Public register

Under section 540 of the EP Act the administering authority is required to keep a register of audit reports for PRCP schedules. This ensures that audits are transparent and publicly available. Further information about the public register is available at [Environmental Protection Act 1994 public register search | Queensland Government \(des.qld.gov.au\)](#).

Requirements for PRCP schedule audits

4 Information for EA holders

4.1 Engaging a rehabilitation auditor

The holder of a PRCP schedule is responsible for engaging a rehabilitation auditor that meets the requirements decided by the chief executive. These requirements ensure that the auditor has the skills and experience necessary to carry out an audit to a professional standard that meets the requirements of the EP Act. The requirements for a rehabilitation auditor are provided in Appendix A.

It is recommended that the procurement process for selection of an auditor begin with sufficient time prior to the end of the audit period to ensure that the rehabilitation auditor has the full 4 months provided under the legislation to prepare the audit report. This will become important as more PRCP schedules are approved to ensure availability of rehabilitation auditors.

4.2 Amended PRCP schedules

If the PRCP schedule has been amended during the audit period, the audit must be completed against the most recent approved version of the PRCP schedule. Amendments do not change the date when the PRCP schedule audit is due.

4.3 Audit periods with no milestones due

Some PRCP schedules may not have milestones due for completion during the audit period. Even if no rehabilitation or management milestones are due to be completed an audit must be carried out to determine compliance with schedule conditions (e.g. maintenance and monitoring requirements, or that milestones are achieved as soon as practicable after land becomes available for rehabilitation), whether information given to the administering authority about rehabilitation is accurate, and to make an assessment about whether the post-mining land use is likely to be achieved. The audit may also require additional information to be provided in relation to whether a PRCP schedule should be amended under section 286(d) (see below).

4.4 Providing information to the rehabilitation auditor

The holder of the PRCP schedule must provide the rehabilitation auditor with true and correct information. Section 285(2)(b) of the EP Act requires that the holder of the PRCP schedule give the administering authority a declaration for the audit report stating the holder—

- (i) has not knowingly given false or misleading information to the rehabilitation auditor; and
- (ii) has given all relevant information to the rehabilitation auditor.

Under the EP Act the declaration must be made—

- (a) if the holder is an individual—by the holder; or
- (b) if the holder is a corporation—by an executive officer of the corporation

The declaration is included in the approved form [PRCP schedule audit report \(ESR/2024/6911\)](#).

5 Information for rehabilitation auditors

5.1 Technical expertise

The rehabilitation auditor must have the appropriate technical skills and experience necessary to audit the milestone/s due for completion during the audit period and to determine whether the holder is on track to meet future milestones. The auditor will be required to provide a declaration as part of the audit report to confirm that they meet the requirements for a rehabilitation auditor that are set out in Appendix A of this document.

Requirements for PRCP schedule audits

As part of these requirements, the rehabilitation auditor must be able to demonstrate a sufficient level of independence from the PRCP schedule holder and site being audited to satisfy a reasonable person that they have no conflict of interest that could influence the outcomes of the audit. The auditor must also consider the independence of any technical experts engaged to assist with the audit and ensure that this independence can be maintained. Generally speaking, the auditor should not have been involved in the development of the PRCP schedule being audited. However, the lead auditor may be an individual within a consulting company that contributed to or led the development of the PRCP schedule, provided that the individual wasn't involved at the time, maintains independence in the audit process, and can manage any potential or perceived conflict of interest within the company. It is the responsibility of the lead auditor to demonstrate that they can maintain independence and undertake the audit impartially. If in doubt, the EA holder should err on the side of engaging an auditor who is independent from the original PRCP schedule development.

A rehabilitation auditor should avoid any situation in which they are a party to any agreement or arrangement that may be reasonably perceived to constitute a conflict of interest.

5.2 Requirements and responsibilities for the audit report

When completing the audit report the rehabilitation auditor is responsible for ensuring the accuracy of information provided. As outlined in section 286 of the EP Act, this information includes:

- (a) a statement about whether the holder has complied with the schedule during the audit period, including—
 - i. details of actions the holder has taken, or failed to take, in relation to the rehabilitation milestones and management milestones under the schedule; and
 - ii. whether the holder has complied, or failed to comply, with conditions imposed on the schedule; and
 - iii. whether information given to the administering authority under this Act about rehabilitation carried out under the schedule is accurate;
- (b) an assessment of whether the post-mining land use for land the subject of the schedule is likely to be achieved, having regard to the rehabilitation that has been and is to be carried out under the schedule;
- (c) recommendations about actions the holder should take to ensure rehabilitation milestones and management milestones are achieved or conditions of the schedule are complied with;
- (d) the other information the administering authority reasonably considers necessary to decide whether to take action to amend the schedule under part 6 (refer to section 5.3 below).

5.3 Additional information required under s. 286(d)

Under section 286(d) of the EP Act the administering authority may require that the audit report include other information it considers necessary to decide whether to amend the PRCP schedule. At this time the administering authority has not specified any other information requirements.

5.4 Statement about whether the holder has complied with the schedule

5.4.1 Milestones completed during audit period

The assessment of progress towards milestones must include milestones due to be completed during the audit period. The assessment must be against the relevant milestone criteria for the milestone. Where milestone criteria already require a report or certification from a suitably qualified person (SQP) or appropriately qualified person (AQP) it is the responsibility of the rehabilitation auditor to verify that the report or certification has been

Requirements for PRCP schedule audits

provided and determine the level of technical or independent verification required to ensure that the milestone has been met.

5.4.2 Area/s available for rehabilitation during audit period

The rehabilitation auditor must review areas that have become available for rehabilitation during the audit period even if the milestone completion date is outside of the audit period. The rehabilitation auditor should assess whether actions have been taken to commence the progressive rehabilitation activities necessary to meet the milestone within the milestone completion timeframes. In some PRCP schedules, areas may become available during the audit period and subsequently become due for completion during the next audit period. However, in other cases the milestone may not be due to be completed for a further twenty years or longer e.g. achieving a stable condition for the post-mining land use such as beef cattle grazing. The rehabilitation auditor should consider the milestone criteria for the rehabilitation area and determine whether appropriate actions have been taken, or have failed to be taken, to ensure progress towards achieving the relevant milestone.

5.4.3 Compliance with conditions

Under section 206A of the EP Act:

- It is a condition of a PRCP schedule that, in carrying out a relevant activity under the schedule, the holder must comply with a requirement stated in the environmental authority relevant to the carrying out of the activity.
- It is condition of the PRCP schedule that the holder must comply with the following matters stated in the schedule –
 - (a) each rehabilitation milestone and management milestone; and
 - (b) when each rehabilitation milestone and management milestone is to be achieved

Conditions are specific to the mine site however typically schedules include a condition imposing a requirement to commence progressive rehabilitation of land as soon as practicable, even if it becomes available before the nominated 'Date area is available' in the PRCP schedule. This condition is important to ensure that land is progressively rehabilitated as outlined in the Mined Land Rehabilitation policy.

5.4.4 Whether information given to the administering authority under this Act about rehabilitation carried out under the schedule is accurate

The rehabilitation auditor must verify that information given to the administering authority about rehabilitation carried out under the schedule is accurate. This could include, but is not limited to, records of maintenance and monitoring required by the schedule, reports prepared by a SQP or AQP, photographic evidence, spatial data or remote sensing data required by the schedule and to demonstrate achievement of a milestone.

5.4.5 Evidence

The rehabilitation auditor must decide the appropriate method and evidence required to determine and satisfy themselves that information provided by the holder of the PRCP schedule is accurate. This could include for example, site inspections, satellite imagery, desktop audit, citing AQP/SQP reports. The rehabilitation auditor must outline their justification for the method of verification and include a list of all records relied upon to make the decision. These records must be available to the administering authority on request to the PRCP holder.

Requirements for PRCP schedule audits

5.5 Assessment of whether post-mining land use (PMLU) is likely to be achieved

The audit report must include an assessment about whether the post-mining land use for land the subject of the schedule is likely to be achieved, having regard to the rehabilitation that has been and is to be carried out under the schedule.

The rehabilitation auditor should also consider areas that have been rehabilitated, or not, whether maintenance and monitoring confirm the areas remain on track to achieve their designated outcome and any other relevant considerations.

For example, if water monitoring results do not support the future suitability of the water quality to support the PMLU, what actions need to be taken to ensure that the PMLU will be achieved?

5.6 Audit recommendations

The audit report must include recommendations about actions the holder should take to ensure rehabilitation milestones and management milestones are achieved or conditions of the schedule are complied with.

The holder of the PRCP schedule must consider the results and recommendations of the audit. Under section 431B of the EP Act it is an offence to contravene a condition of the PRCP schedule, which includes the requirement to comply with each rehabilitation milestone and management milestone. If the holder considers that the PRCP schedule should be amended, they may make application pursuant to section 224 of the EP Act. For further information regarding amendment applications please refer to the guideline [Major and minor amendments \(ESR/2015/1684\)](#).

5.7 Duty to notify

Under section 320A of the EP Act rehabilitation auditors have a duty to notify the administering authority if any event on a site to which a PRCP schedule applies, may cause environmental harm. Events and activities that cause environmental harm but are authorised (e.g. under an environmental authority or PRCP schedule) are exempt from notification.

Approved: 16 July 2024

Enquiries:

Permit and Licence Management
Phone: 1300 130 372 (select option 4)
Email: palm@des.qld.gov.au

Version history

Version	Date	Description of changes
1.00	16 July 2024	First version of PRCP audit information sheet.

Requirements for PRCP schedule audits

Appendix A: Chief executive requirements for a rehabilitation auditor**1 Requirements for rehabilitation auditor**

Under section 288 of the EP Act a person may be commissioned to carry out an audit of a PRCP schedule only if they meet the requirements decided by the chief executive.

The chief executive has determined that the minimum requirements for a rehabilitation auditor are:

Education	Bachelor's degree in an environmentally related discipline. If your qualification is from an overseas institution, you are responsible for obtaining official recognition (see https://desbt.qld.gov.au/training/training-careers/osqrecognition).
Environmental auditing experience	Three (3) years of experience directly involved with environmental audits. Education can NOT be substituted for work experience. Experience in the use of relevant auditing management systems; e.g. ISO 19011 Auditing Management Systems An understanding of relevant Queensland environmental legislation, policy, regulation and guidelines.
Work experience	Minimum eight (8) years experience in mine rehabilitation planning, execution and / or management.
Technical Expertise	Technical expertise relevant to the milestones being audited. In some cases, the rehabilitation auditor may have the relevant education and work experience necessary to carry out an audit but not the technical expertise relevant to one or more of the milestones being audited. In this case the rehabilitation auditor may assemble a team with the necessary technical expertise, or subcontract the necessary technical expertise, or access technical experts engaged by the environmental authority / PRCP schedule holder. In this case the rehabilitation auditor is responsible for ensuring the team or sub-contractors have appropriate qualifications, experience and competency relevant to the milestones being audited. The rehabilitation auditor must ensure the proposed technical expert meets the definition of an appropriately qualified person or suitably qualified person where applicable to the matters that they are auditing. The rehabilitation auditor must be able to verify and provide evidence of their, and the technical expert's, experience and qualifications, if requested by the administering authority.
Impartiality	A rehabilitation auditor must not : <ul style="list-style-type: none"> • have a financial interest in the site to which the PRCP schedule relates; • be an employee of the holder of the PRCP schedule • be engaged by the PRCP schedule holder in other related work. The rehabilitation auditor must : <ul style="list-style-type: none"> • be able to demonstrate a sufficient level of independence from the PRCP schedule holder and site being audited to satisfy a reasonable person that they have no conflict of interest that could influence the outcomes of the audit; • consider the independence of any technical experts engaged to assist with the audit and ensure that this independence can be maintained; and • appropriately manage and document how any actual, perceived or potential conflicts of interest that arose in the audit process have been addressed.

Requirements for PRCP schedule audits

2 Compliance with chief executive requirements

It is the responsibility of the rehabilitation auditor and the holder of the PRCP schedule to ensure that the chief executive requirements to perform the role of the rehabilitation auditor are met.

The rehabilitation auditor will be required to provide a declaration that they meet the above requirements under the EP Act. Under the EP Act it is an offence to provide false or misleading information. Penalties apply.

The administering authority has no role in pre-qualifying rehabilitation auditors or maintaining a list of approved rehabilitation auditors.

If the rehabilitation auditor does not meet the chief executive's requirements stated above, the PRCP audit report cannot be accepted.