**Health, Safety & Wellbeing Reporting: principles and key considerations**

This section is intended to set out the reporting needs for individuals with a governance role and those with a senior or executive management role. Managers and technical experts who support officers and senior or executive management to meet their duties, should have a clear understanding of how the organisations’ health and safety management systems meet these principles and considerations.

**Key Outcome:**

Health, safety & wellbeing (HSW) reporting supports open discussion, ensures risks and safety challenges are shared without limitation. The HSW system requires transparency, worker insights and learning as the keys to continued and sustainable improvement in HSW performance.

Under the Health and Safety at Work Act (HSWA) 2015, officers must exercise due diligence, which includes taking reasonable steps to:

* Acquire and maintain knowledge of work health and safety matters.
* Understand the business operations and their associated risks.
* Ensure appropriate resources and processes exist to manage risks.
* Monitor and respond to health and safety information effectively.
* Verify compliance with HSW duties.

As key enablers of officer duties, the same expectations are considered to apply to senior or executive managers with management responsibilities but who are not officers.

*NOTE: This resource focuses on internal reporting and does not cover reporting prepared for external audiences.*

**Meeting Legal Duties Framework:**

Whether you are an officer, a senior or executive manager, or supporting those roles as a manager or technical expert, meeting legal duties under HSWA 2015 requires deliberate and consistent action across five key areas:

* **Understanding the Work** – Deliberate activities should be used to build a clear picture of the organisation’s operations—what work is being done, where, by whom and under what conditions. This supports informed decision-making.
* **Accessing the Right Expertise** – Officers and senior or executive managers must know when and how to seek technical advice, including legal guidance, to understand their obligations. It’s important that steps taken to develop and maintain this understanding are documented. It’s worth noting that managers and workers should also have access to technical advice and support.
* **Managing Hazards and Risks** – A key focus is ensuring there is a system to identify hazards, assess the level of risk and apply controls to manage those risks. Risk assessments should distinguish between:
	+ More frequent, lower-impact risks that workers and managers are empowered to manage, and
	+ Critical risks with the potential to cause serious injury, illness or fatality, which require robust oversight and active engagement from senior or executive managers.
* **Seeking Assurance** –It’s not enough to have systems and controls in place; officers and senior or executive managers must verify that they are implemented and functioning as intended. Assurance activities provide confidence that what is supposed to be happening is actually occurring.
* **Reviewing and Improving** – Having a process to receive qualitative assessments of systems, incidents and worker views with a commitment to ongoing evaluation and improvement.

**The difference between** **Governance and Senior or Executive Management functions**

Before engaging with HSW reports, consider the role you are playing:

* Are you acting in a Governance or Management capacity?
* What decisions need to be informed by the information?

|  |  |  |
| --- | --- | --- |
| **Feature** | **Governance (Oversight)** | **Management (Enterprise and Business Unit Level Operations)** |
| Focus         | Provide the strategy and vision for the organisation. Identifying risks and opportunities that could impact the organisation over time. Assure the organisation has the right, structures, policies and systems in place for HSW performance. Assure controls are identified, implemented and effective. | Ensuring the strategy is implemented, that HSW processes exist and are being applied effectively in daily operations. Identify and addressing risks. Implement controls and ensure they functioning as intended. |
| Reporting Needs | Holistic, enterprise wide data and insights, with the ability to drop down into the detail where concerns are identified. Insights into whether HSW frameworks are effective, emerging risks that could affect the business and that provide confidence that critical risks are being managed appropriately. Insights into the HSW culture of our organisation.  | Clear information on current safety performance, at an enterprise level and for individual business units. Clarity around operational risks, adoption of controls and whether workers have what they need to work safely. Information about HSW culture at both enterprise and business unit level. |
| Who | Officers of the business, such as Board Members, Chief Executive and some senior or executive managers.*Where there is no external Board – senior or executive managers in the organisation are officers.**Where there is an external Board – Board members and Chief Executive are officers. (Other senior or executive managers with a large sphere of influence and control may also be officers).* | Chief Executive and other senior or executive managers who routinely attend top level management meetings and are responsible for operational decision-making. |
| Key Questions | Do we have the right strategy, frameworks, policies and resources in place? Does our vision foster a culture where risks are understood and managed effectively? Are we working at a holistic, enterprise-wide level? Are we identifying and addressing long-term risks to worker HSW? | Do we understand and are we implementing the strategy set by our governance function? What is impacting health and safety performance? Are we drilling down into the detail to understand the reality of our work and how it is done? Are our risk controls effective in practice? Are we fostering a culture where risks are understood and managed effectively? What actions are needed to address emerging safety concerns? |

**HSW Reporting for Officers – the governance function:**

*Note: Where an organisation does not have an independent board, the senior or executive managers will undertake both governance and management roles. In doing so, these two functions must be kept separate and the management of the business must not be allowed to unduly influence the governance of the business, and vice versa.*

HSW reporting should encourage transparency, learning and honest conversations. Officers must create an environment where safety challenges can be openly discussed without fear of repercussions.

Reporting to support meeting officer duties should be narrative and investigative in approach – testing the reality of reports and observations. Care needs to be taken to maintain an overview of the organisation, whilst not being afraid to take a structured deep dive into an area where there is a concern.

Regular reports like Incident and Accident rates or Lost Time Injury Frequency rates should be shown as trends over time and, where there is a significant change, exploration undertaken to understand what might be causing that change. Such rates should not be used as a target or measure of performance, they are a flag for further investigation.

The Key Principles for officers while engaging with HSW reports:

* Primary goal is to develop a holistic and qualitative view of the activity of work and its effect on workplace HSW.
* Develop skill, competence & diligence to interpret HSW information effectively. Utilise technical expertise where needed.
* Critically review reports with an inquiring mind and be prepared to challenge assumptions.
* Take an active interest in both work and workplace HSW, understanding the variation in how work is done day-to-day, with a particular focus on critical risks.

**You should understand the limitations of your measures e.g.**

* Feeling Safe vs Being Safe – Does reporting measure perception or reality?
	+ Setting targets can unintentionally influence what is reported.
	+ Example: A focus on reducing ‘incidents’ could lead to under-reporting, not improved safety.
* Be aware of Confounding Factors in Safety Reporting
	+ Complex systems mean H&S outcomes are not always directly linked to single factors.
	+ Example: A decrease in injuries may result from underreporting rather than improved safety performance.

**WHS Governance Reporting: Assurance & Learning**

**WHS reporting should help officers understand HSW performance and the nature of work at an enterprise level.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Type** | **Focus Area** | **Examples of and for monitoring** | **Example measures** |
| 1. **Assurance**

Are We Doing What We Committed To – is our strategy and vision being implemented? | * Do we have the appropriate policies, frameworks and controls.
* Levels of compliance with policies, frameworks and controls.
* Identifies system gaps and poor implementation.
* Officer and senior or executive management engagement in HSW
 | * Compliance audits.
* Policy adherence metrics.
* Worker training completion rates.
 | * Evidence controls are implemented.
* Worker feedback themes from engagement activities.
* Time taken to implement corrective actions.
* Workers who feel confident in identifying workplace hazards.
* Officer and senior or executive management engagement in critical risk reviews.
 |
| 1. **Assurance**

Is It Working and how do we know? | * Are H&S systems and controls effective.
* Incorporates three sources of knowledge and assessment:
	1. **Self-Assessment** – including from workers and managers delivering products or services.
	2. **Technical Expertise** – from internal teams such as health & safety, risk and operations
	3. **External** – Independent and objective assurance.
 | * Effectiveness reviews of risk controls.
* Audit results with corrective actions.
* Evidence of workplace culture.
* Worker feedback on system usability.
 | * Incident trends linked to work complexity.
* Work process deviations identified.
* Critical risk controls tested and verified as effective.
* Serious incidents with detailed causal analysis.
* Worker-reported usability of safety systems.
* Reported hazards and completed corrective actions.
* Analysis of near misses vs. incidents and trends.
 |
| 1. **Learning**

What Can We Improve? | * Research and evidence driven approach to improving HSW.
* Consider how work is done.
* Officer and senior or executive management involvement in HSW
 | * Lessons from incident investigations and causal analysis.
* Themes from worker engagement and feedback.
* Review of policies and their impact.
 | * Impact of system changes – those that have effectively reduced repeat issues and those that haven’t.
* Time to close out corrective actions from minor incidents.
* Manner of engagement in critical risk reviews.
 |

**WHS Reporting for Senior or Executive Managers – the management function:**

*Note: Where an organisation does not have an independent board, the senior or executive managers will undertake both governance and management roles. In doing so, these two functions must be kept separate and the management of the business must not be allowed to unduly influence the governance of the business, and vice versa.*

Foster an environment where HSW reporting is transparent, describes the realities of the work and facilitates honest conversations. Senior or executive managers must support an environment where safety challenges are openly discussed without fear of repercussions.

The purpose of HSW reports for this audience is to enable the senior or executive management team to both see the organisation as a whole and to also drill down into business units to look for inconsistencies and issues and to ensure these are directly managed.

This better equips senior or executive management to take ownership and responsibility for monitoring and improving performance in their areas of the organisation.

The Key Principles for senior or executive managers while engaging with HSW reports:

* Be active in response to reporting, identifying areas to drill down into the operations to improve understanding.
* Identify and use both technical and operational expertise to assist you with interpreting HSW information and context effectively.
* Understand the assumptions made within the reports and be actively interested in the narrative behind the indicators.
* Understand risk and response – distinguish between risks associated with more frequent, low impact events, which line management should be empowered to respond to - and the risks from less frequent, high impact events which have the potential to, or did, significantly injure or kill.

**Reporting for Senior or Executive Managers – the management function: What Matters?**

**WHS reporting should help senior and executive managers understand HSW performance and the nature of work at enterprise and business unit levels.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Topic** | **Focus Area** | **Example of and for monitoring** | **Example Measures** |
| 1. **Understanding Work as Done**

H&S systems should reflect how work actually happens, not just how it is intended to happen. | * Worker engagement and feedback.
* Observations of work in practice vs. documented procedures.
* Identifying barriers to safe work practices.
 | * Effectiveness reviews of risk controls.
* Worker feedback on system usability.
 | * Work process deviations.
* Worker feedback themes from engagement activities.
* Incident trends linked to work complexity.
 |
| 1. **Health & Safety System Focus**

Are our systems and processes supporting safe work, and where do we need to improve? | * Effectiveness of key safety initiatives.
* Strength of risk controls in practice.
* Barriers to system adoption.
 | * Audit results with corrective actions.
* Compliance audits.
* Policy adherence metrics.
* Worker training completion rates.
 | * Compliance with safety-critical processes (e.g., permits, pre-starts).
* Worker-reported usability of safety systems.
* Time taken to implement corrective actions.
 |
| 1. **Hazard & Risk Management**
2. Everyday Risks – Are workers equipped to identify and manage the risks they face?
 | * Training effectiveness.
* Worker capability in identifying and controlling risks.
* Effectiveness of reporting systems for common hazards.
 | * Themes from worker engagement and feedback.
* Review of policies and their impact.
 | * Worker confidence in identifying workplace hazards.
* Reported hazards and corrective actions completed.
* Analysis of near misses vs. incidents and trends.
 |
| 1. High-Frequency, Low-Impact Events – Are minor incidents revealing system issues?
 | * Early warning indicators of system weaknesses.
* Long-term trends in recurring minor incidents.
* Response times and corrective action effectiveness.
 | * Lessons from incident investigations and causal analysis.
* Themes from worker engagement and feedback.
 | * Recurrence rate of specific minor incidents.
* Impact of system changes – those that have effectively reduced repeat issues and those that haven’t.
* Time to close out corrective actions from minor incidents.
 |
| 1. Critical Risks - Serious Incidents and Fatalities – Are controls robust and working?
 | * Effectiveness of critical risk controls.
* Organisational response to serious events.
* Officer and senior or executive manager scrutiny of critical risk performance.
 | * Incident investigations and causal analysis.
* Themes from worker engagement and feedback.
 | * Critical risk controls tested and verified as effective.
* Serious incidents with detailed causal analysis.
* Officer and senior or executive manager engagement in critical risk reviews.
 |