Governance

Environmental governance, accountability, integrity and assurance.

How to use this handbook

This volume is the practitioner (site and technical) reference for the Governance factor. It sets out what Governance governs, every assessment element with its own process and controls, the Queensland and Commonwealth instruments that apply, and the primary metric for each element. It is decision support, not legal advice or a substitute for a site-specific assessment — confirm every regulatory point against the current instrument and, where a threshold is close or a critical exception applies, obtain specialist and legal review.

FIELD	DETAIL
Volume	12 of 17 — Environmental Knowledge Handbooks
Factor	Governance
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Review	SME, spatial and legal review before reliance

Executive overview

Environmental governance is the factor that makes every other factor defensible: it names who is accountable, how decisions are made, and how performance is assured. It draws on directors' and officers' duties under the Corporations Act 2001, the general environmental duty and due-diligence obligations under the Environmental Protection Act 1994, and recognised management-system and risk standards such as ISO 14001 and ISO 31000. The task for leadership is to establish clear accountability, a working risk and compliance system, and independent assurance that the controls actually operate.

Scope

Governance resolves into four secondary factors — Governance Foundations; Risk, Compliance and Integrity; Strategy, Performance and Stakeholders; Controls, Assurance and Disclosure — and twenty assessment elements. Every element is set out below with its own process and controls and its primary decision metric; identifiers are shared with the companion Knowledge System workbook and the platform calculators.

Assessment elements & process

Each assessment element below carries what it governs and its key pressures, the appropriate site process and controls, and the primary metric that measures it. Work every element that your project engages.

ASSESSMENT ELEMENT	WHAT IT GOVERNS & KEY PRESSURES	PROCESS & CONTROLS
Purpose, Values and Sustainable Value Creation *Purpose and value alignment*	Purpose, values and sustainable value creation. Pressures: misalignment of purpose and practice.	Define purpose and values; align strategy and decisions; test alignment; correct drift.
Governance Framework and Operating Model *Governance framework maturity*	Governance framework and operating model maturity. Pressures: unclear structure, gaps between policy and practice.	Establish a governance framework and operating model; map roles and decisions; assess and lift maturity.

ASSESSMENT ELEMENT	WHAT IT GOVERNS & KEY PRESSURES	PROCESS & CONTROLS
Roles, Responsibilities and Accountability *Accountability assignment completeness*	Roles, responsibilities and accountability. Pressures: unclear ownership, unassigned risks.	Assign accountability for each material risk and decision; document; confirm completeness.
Delegations and Decision Rights *Delegation compliance*	Delegations and decision rights. Pressures: out-of-delegation decisions, unclear authority.	Maintain a delegations register; make decisions within authority; record; verify compliance.
Governing Body Composition and Capability *Governing body capability coverage*	Governing-body composition and capability. Pressures: capability gaps on the board/committee.	Assess governing-body capability; address gaps; provide information and development; review coverage.
Enterprise and Sustainability Risk Governance *Risk governance effectiveness*	Enterprise and sustainability risk governance. Pressures: siloed risk, weak escalation.	Integrate environmental/sustainability risk into the enterprise framework with owners, controls and escalation; verify effectiveness.
Legal and Regulatory Compliance *Compliance obligation coverage*	Legal and regulatory compliance coverage. Pressures: unknown obligations, lapsed conditions.	Maintain an obligations register mapped to controls; run a compliance calendar; audit; correct and notify breaches.
Ethics, Integrity and Anti-corruption *Integrity control effectiveness*	Ethics, integrity and anti-corruption. Pressures: misconduct, corruption exposure.	Set an ethics and anti-corruption framework; train; monitor; investigate and act on breaches.
Conflicts of Interest and Related-party Governance *Conflict declaration and treatment compliance*	Conflicts of interest and related-party governance. Pressures: undeclared conflicts, related-party risk.	Declare and register conflicts; treat and manage; document; verify treatment compliance.
Whistleblowing, Complaints and Protected Disclosures *Protected disclosure responsiveness*	Whistleblowing, complaints and protected disclosures. Pressures: unsafe reporting, poor response.	Provide safe disclosure channels; protect discloser; respond and act; track responsiveness.
Strategy, Policy and Sustainability Integration *Strategy and sustainability integration*	Strategy, policy and sustainability integration. Pressures: sustainability bolted-on, not integrated.	Integrate sustainability into strategy and policy; align objectives; assess integration.
Stakeholder Engagement and Rights *Stakeholder engagement effectiveness*	Stakeholder engagement and rights. Pressures: poor engagement, unaddressed rights.	Identify stakeholders and rights; engage meaningfully; respond; measure effectiveness.
Performance Management and Benefits Realisation *Performance and benefit realisation*	Performance management and benefits realisation. Pressures: unmeasured performance, unrealised benefits.	Set performance measures and benefit targets; track; act to realise benefits.
Materiality and Impact Governance *Materiality governance completeness*	Materiality and impact governance. Pressures: unclear material issues, ungoverned impacts.	Assess materiality; govern material impacts; document; confirm completeness.
Culture, Conduct and Organisational Capability *Culture and capability maturity*	Culture, conduct and organisational capability. Pressures: poor culture, capability gaps.	Assess and build culture and capability; align conduct with values; monitor maturity.

ASSESSMENT ELEMENT	WHAT IT GOVERNS & KEY PRESSURES	PROCESS & CONTROLS
Internal Control and Control Ownership *Critical control effectiveness*	Internal control and control ownership. Pressures: unowned or ineffective controls.	Assign control owners; verify critical controls operate; remediate failures; report effectiveness.
Data, Records and Information Governance *Data and records governance maturity*	Data, records and information governance. Pressures: poor records, data risk.	Govern data and records with ownership, classification and retention; protect; assess maturity.
Internal Audit and External Assurance *Assurance plan coverage*	Internal audit and external assurance. Pressures: unassured controls, blind spots.	Plan risk-based internal audit and external assurance; cover critical controls; act on findings.
Sustainability and Financial Disclosure Governance *Disclosure control effectiveness*	Sustainability and financial disclosure governance. Pressures: unreliable disclosure.	Govern disclosure with controls and assurance; connect sustainability and financials; verify effectiveness.
Management Review and Continual Improvement *Management review and improvement closure*	Management review and continual improvement. Pressures: no review loop, unclosed actions.	Run management review; track and close actions; drive continual improvement.

Regulatory mapping

The instruments most often engaged for Governance. Confirm currency and application to the specific site and activity before relying on any entry.

INSTRUMENT	JURIS.	WHAT IT DOES	TYPICAL TRIGGER
Corporations Act 2001	Cth	Directors' and officers' duties, including due care and diligence.	Acting as a director or officer.
Environmental Protection Act 1994	Qld	General environmental duty; executive-officer and due-diligence provisions.	Directing an organisation with environmental risk.
ISO 14001 (EMS)	Standard	Environmental management-system requirements.	Operating or certifying an EMS.
ISO 31000 (Risk)	Standard	Risk-management principles and framework.	Managing enterprise and sustainability risk.
Financial Accountability Act 2009	Qld	Accountability and internal-control obligations (public sector).	Governing a Queensland public-sector entity.

Assurance & evidence

- **Source currency.** Confirm the instruments, criteria and trigger values cited are current and correctly applied to the site and activity.
- **Records.** For each element engaged, retain the assessment, the controls applied, monitoring against the metric, and any statutory notifications — the evidence that the process was followed.
- **Independent review.** Interpretations, threshold decisions and critical exceptions are reviewed by a suitably qualified person before reliance.