



Tasmanian
Audit Office

COVID-19: Small Business Hardship Grant Program

Report of the Auditor-General
No.9 of 2020-21

Audit objective

The objective of the review was to form a reasonable assurance conclusion on the effectiveness of State Growth's implementation and management of the Program.

Audit scope

- The audit examined:
 - the design of the Program
 - the process for assessing applications against the assessment criteria and awarding of funding
 - reviews requested by unsuccessful applicants who believed their application had been unfairly assessed
 - communication with applicants.
- The audit did not examine controls around payments to successful applicants.

Conclusion

The implementation and management of the Small Business Hardship Grant Program as measured against the audit criteria was, in all material respects, performed effectively.

Did the design of the Program mitigate risk and promote equity?

- Introduced quickly
- The assessment criteria were broadly appropriate
- effective application submission, assessment and funding approval process
- Limited use of the web-based system functionality impeded the effective mitigation of risks from human error
- The Program design enabled the fast allocation of funding to Small Businesses

Was the assessment process consistently applied?

- The assessment process implemented was more detailed than that set out in the Program Guidelines
- The process was competitive on a daily basis, but could not be competitive over the life of the Program
- Inconsistencies were identified in the assessments we reviewed
- Reviews of assessments were independent and performed consistently
- There was sufficient capacity to undertake processing of applications quickly



Was distribution of funding equitable?

- Distribution of funding across the State was equitable
- Distribution of funding across industries was generally equitable



Was communication effective in ensuring a transparent process?

- Communication about the Program was effective
- Some successful applicants were informed of the funding outcome in a timely manner
- More detailed and timely information could have been provided to some unsuccessful applicants
- Changes in how applications were against published criteria were not effectively communicated

Responses

- Responses were received from the:
 - Premier and Treasurer
 - Minister for Small Business, Hospitality and Events
 - Secretary, Department of State Growth.

Thank You