ICAC
Independent Commission
Against Corruption
SOUTH AUSTRALIA

Evaluation of
grants administration
**Phase two:
Emergency grants**

Evaluation of grants administration
Phase two: Emergency grants

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Level 9, 55 Currie Street
Adelaide SA 5000
(08) 8463 5191
GPO Box 11066
Adelaide SA 5001
icac.sa.gov.au

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Letter of transmittal

30 April 2024

The Hon. Terence Stephens MLC | **The Hon. Leon Bignell**
President | **Speaker**
Legislative Council | **House of Assembly**
Parliament House | **Parliament House**
North Terrace | **North Terrace**
ADELAIDE SA 5000 | **ADELAIDE SA 5000**

Dear President and Speaker

In accordance with sections 40(3) and 41(2) of the *Independent Commission Against Corruption Act 2012* (SA), I present phase two of the Commission's evaluation of grants administration, focussing on emergency grants.

Sections 40(4) and 41(3) of the Act require that you lay the report before your respective Houses on the first sitting day after receiving it.

Yours sincerely

The Hon. Ann Vanstone KC
COMMISSIONER

COMMISSIONER'S FOREWORD

Commissioner's foreword

Emergency situations are a part of life in Australia. Flood, fire, drought and damaging storms have always and unfortunately will always threaten. Less frequently, although perhaps more prominently in recent years, epidemics and pandemics have emerged which threaten the health and livelihoods of Australians. To these 'natural' events might be added economic emergencies, such as the early 2000s Global Financial Crisis.

Whatever the particular emergency situation, urgent Government intervention at all levels (federal, state and local) is often required to lessen the impact on individuals and communities during the event itself, and to assist with the task of rebuilding. Intervention may take many forms. For instance, it may involve direct allocation of goods and services, or provision of financial assistance, or it might take the form of grants programs.

Emergency grants programs are often complex, costly and time critical. They necessarily occur in situations of stress and great need. These factors make them vulnerable to corrupt exploitation. Unfortunately, some individuals and organisations will avail themselves of those opportunities, knowing that ordinary structures of planning, supervision and attention by authorities may be absent or compromised.

Even where emergency grants administration is conducted well, and risks of corruption are not realised, there may be a public perception that processes have been corrupted, or are vulnerable to corruption, because of the extraordinary circumstances surrounding the programs.

This report completes the second stage of the Commission's evaluation of grants administration and examines four programs administered by two departments, which delivered relief and recovery payments and other measures during the COVID-19 pandemic, the 2019-2020 Black Summer bushfires and the 2022-2023 Murray River floods. These were administered by the Department of Treasury and Finance and the Department of Primary Industries and Regions, respectively.

Both agencies have mature internal arrangements to underpin effective administration of emergency grants. While several areas are identified for improvement, the agencies appropriately addressed key corruption risks in their administration of the programs. Recommendations have been made for consideration by other agencies administering emergency grants, and to the Department of the Premier and Cabinet to pursue better information sharing arrangements with the Australian Government.

I thank the staff of both departments for their cooperation during the evaluation.

This report has been prepared in accordance with sections 40 and 41 of the *Independent Commission Against Corruption Act 2012* (SA).

The Hon. Ann Vanstone KC

Commissioner
INDEPENDENT COMMISSION AGAINST CORRUPTION

RECOMMENDATIONS

Recommendations

RECOMMENDATIONS TO AGENCIES EVALUATED

Department of Primary Industries and Regions, South Australia (PIRSA)

RECOMMENDATION 1

PIRSA explore options to automate the transfer of grants application data from iApply into PlanView.

RECOMMENDATION 2

PIRSA develop a policy, or amend existing policies or procedures, to address surge capacity in grants administration, including details as to:

▶ the number and disbursement of specifically trained staff required at any given time to support surge

▶ identification and selection of additional grants administration staff

▶ training requirements (including content and frequency) of additional grants administration staff

RECOMMENDATION 3

PIRSA develop proactive education and information-sharing strategies to inform the public about:

▶ the eligibility criteria for emergency grants; and

▶ the assessment processes in place to ensure that grants are awarded only to compliant applicants.

RECOMMENDATION 4

PIRSA grants administration policy and procedures should include the requirement that staff declare any conflict of interests and relinquish their designated role as a grant assessor or approver where they assist a grant applicant with their application.

RECOMMENDATION 5

PIRSA grants administration policy and procedures should require that staff, at the point of grant application assessment and approval/rejection, declare that they have no conflict of interests in respect of the application being considered.

Department of Treasury and Finance (DTF)

RECOMMENDATION 6

The principles applied and processes developed to implement the COVID-19 relief programs should be consolidated and documented for future reference.

RECOMMENDATION 7

DTF grant administration policy and procedures should require that staff, at the point of grant application assessment and approval or rejection, and at the point of consideration of an appeal against a decision to reject a grant application, declare that they have no conflict of interests in respect of the application being considered.

RECOMMENDATION TO OTHER AGENCIES INVOLVED IN EMERGENCY GRANTS ADMINISTRATION

Based on issues and approaches identified during the evaluation, the following recommendation is made for the consideration of agencies involved in emergency grants administration.

RECOMMENDATION 8

Agencies involved in emergency grants administration should consider the following strategies to mitigate the risks of corruption:

1. Establish emergency and adverse event grants arrangements in advance to support rapid activation and response, including strategies such as:

   ▶ pre-arranging suppliers to support relief and recovery activities, including appropriate contractual arrangements for emergency activation

   ▶ documenting key steps in emergency grants administration

2. Identifying potential sources of personnel inside and outside the agency to perform emergency response functions, including forming teams, and screening, training and exercising[1] those teams to support the achievement of surge capacity[2] when needed.

3. Identifying and establishing data sharing arrangements in South Australian government agencies where emergency grants programs support similar activities.

1: An 'exercise' is the: "Simulation of emergency management events, through discussion or actual deployment of personnel, in order: to train personnel; to review/test the planning process or other procedures; to identify needs and/or weaknesses; to demonstrate capabilities; and to practice people in working together." Australian Disaster Resilience Glossary (aidr.org.au).

2: 'Surge capacity' is a term used to describe the capability of a system to manage and respond to unpredictable and sudden increases in demand for services.

RECOMMENDATION TO THE DEPARTMENT OF THE PREMIER AND CABINET

Both PIRSA and DTF highlighted shortcomings in the availability and reliability of Australian Government taxation information needed to undertake due diligence for emergency grants applications. A recommendation is made to the Department of the Premier and Cabinet regarding this.

RECOMMENDATION 9

The State continues to advocate for the availability of Australian Government data and information, and occupational classification that is current and accurate, to support effective due diligence by South Australian public sector agencies when administering emergency grants programs, including those delivered with support from the Australian Government via the Disaster Recovery Funding Arrangements.

THE EVALUATION FUNCTION AND PROCESS

The evaluation function and process

On 25 January 2023, Commissioner Vanstone announced the Commission's intention to evaluate the practices, policies and procedures of various public authorities in relation to different aspects of grants administration.

In view of the scale and complexity of this activity, a decision was made to progress the evaluation in stages and produce a series of reports to Parliament.

The first stage was announced on 1 May 2023, and focused on commercial, investment, research and entrepreneurial grants schemes and evaluated the practices, policies and procedures of the Chief Executives of the Department for Trade and Investment, and the Department for Industry, Innovation and Science. That report was tabled in Parliament in November 2023.

The second stage – the subject of this report – was announced on 24 July 2023 and focused on the administration of emergency grants programs by the Department of Treasury and Finance (DTF) and the Department of Primary Industries and Regions, South Australia (PIRSA) during the period of the COVID-19 pandemic, the 2019-2020 Black Summer bushfires and the Murray River floods in 2022-2023.

Four emergency grants programs, with a total of more than 45,000 recipients and an allocation of just under $1.3 billion, were selected for this phase of the evaluation.

Reflecting their scale, and the auditing already undertaken by the Auditor-General, practices, policies, and procedures have been evaluated at the *program* level, rather than at the level of administration of individual grants.

This stage of the evaluation was conducted by way of:

▶ reviewing national and international research into administration of emergency grants to identify specific corruption risks and strategies for their management

▶ outlining the regulatory and policy framework for emergency grants administration in the State

▶ collecting and reviewing policies, procedures and other documents addressing governance arrangements and administration of the grants programs from the agencies evaluated

▶ seeking detailed information from the evaluated agencies regarding the practical application of policies and procedures to the grants programs selected[3]

▶ conducting interviews with departmental staff to further understand practices applied in emergency grants administration

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3: EX0176; EXH0184-0186.

The following key corruption vulnerabilities arising from the risk presented by time and resource pressures in emergency grants administration have been primary considerations:

▶ inadequate preparedness

▶ inability to provide sufficient trained personnel to support surge capacity

▶ inadequate due diligence

▶ poor management of conflicts of interests

Grants programs reviewed

Two programs administered by PIRSA assisting primary producers to recover from bushfire and flood disasters were selected for review. Both programs have been supported jointly by the Australian and South Australian Governments under the Disaster Recovery Funding Arrangements.

DTF administered ongoing payments and taxation and fee relief measures to South Australian businesses and organisations during the COVID-19 pandemic complementing Australian Government economic stimulus and tax relief arrangements. These were designed to support businesses and minimise job losses.

On 18 March 2024 relevant sections from the draft evaluation report were provided to the Chief Executives of both the Department of Primary Industries and Regions and the Department of Treasury and Finance for review and comment. Minor amendments were made to the report following receipt of feedback from each agency. The recommendations made were acknowledged and the Commission was advised that each recommendation would be adopted.

THE RISK OF CORRUPTION IN COMMERCIAL GRANT PROGRAMS

The risk of corruption in emergency grants programs

Times of disaster and emergency see governments of all levels seek to quickly direct funds, resources and support to communities affected by crisis. Corruption risks – over and above those ordinarily present in any grants administration process – may arise in emergency programs through time and resource pressures.

Under pressure to get the job done, public officers may deviate from proper process. Time pressures will be exacerbated if there are not enough capable personnel available to undertake the work. Processing of applications may be rushed, resulting in limited due diligence, and fraud going undetected.

Examples of fraud, corruption, mismanagement and error in relief and recovery programs regularly come to light in the aftermath of an emergency.

In 2023 the United States Office of the Inspector General estimated that potentially $200 billion[4] in COVID-19 small business support payments were paid to fraudulent actors. Investigations and analysis of the programs identified the easing of internal controls by the administering authority to hasten payments to struggling businesses[5] as having been the main contributor to the program failures, together with antiquated administration systems and a lack of staff.[6]

Opportunities for corruption during crises also present themselves to public officers administering relief programs. In the wake of Hurricane Katrina, New Orleans mayor Ray Nagin was gaoled for 10 years for taking bribes and kickbacks from contractors involved in the rebuilding effort.[7] After Miami's 2006 Hurricane Frances, a Federal Emergency Management Agency inspector was charged with soliciting and accepting bribes for making fraudulent relief claims on behalf of claimants.[8]

4:   Approximately 17% of the $1.2 billion disbursed.
5:   See, United States Small Business Administration Office of the Inspector General, "COVID-19 Pandemic EIDL and PPP Loan Fraud Landscape", White Paper Report 23-09, 27 June 2023 and United States Government Accountability Office, Testimony before the Committee on Oversight and Accountability, House of Representatives, "Emergency Relief Funds: Significant improvements are needed to address fraud and improper payments", Statement of Gene L. Dodaro, Controller General of the United States, 1 February 2023.
6:   See, Richard Lardner, Jennifer McDermott and Aaron Kessler, "The Great Grift: How billions in COVID-19 relief aid was stolen or wasted", *AP News*, 12 June 2023.
7:   See, Michael Vincent, "Former New Orleans mayor Ray Nagin jailed for 10 years for bribery, corruption charges", *ABC News*, 10 July 2014.
8:   See, The Associated Press, "Former FEMA inspector charged with bribery", *Herald-Tribune*, 22 October 2005.

Allegations of widespread fraud in emergency relief and recovery programs are also regularly reported in Australia. Floods in NSW and Queensland throughout 2022 saw rampant fraudulent claims for disaster relief, with tens of thousands of suspicious claims reported by both federal and state authorities.[9] Queensland has for many years grappled with allegations of rorts, bribes and unnecessary or inadequate recovery works.[10] In 2016 a contractor was jailed for defrauding the Lockyer Valley Regional Council of $70,000 of federal disaster payments during flood clean-up works.[11] In 2019 a former Central Highlands Regional Council Director of Infrastructure was jailed for embezzling $220,000 in disaster relief funds.[12]

Nor are emergency grants programs immune from potentially corrupt political interference. In 2023, the NSW Auditor General found that the former NSW Deputy Premier John Barilaro had diverted funding for a $100 million bushfire recovery program away from electorates held by opposition MPs.[13] The matter was referred to the New South Wales Independent Commission Against Corruption.

The time and resource pressures involved in emergency grants management may cause public officers to deviate from or discard proper process through expediency. Eligibility, selection and approval process can be ill-conceived, application processing can be rushed, due diligence can be incomplete, or insufficient effort put into reviewing and auditing grant outcomes.

Urgency also exacerbates the risk that public officers with conflicts of interests, improper relationships or associations, or who misuse government information for personal advantage, go undetected.

9: See, Anthony Galloway, "'Scumbags': Thousands make fraudulent claims for disaster relief cash", *The Sydney Morning Herald*, 13 August 2022 and Jack Gramenz, "Fake photos, receipts in NSW grant fraud", *St George and Sutherland Shire Leader*, 30 July 2022.

10: See, Mark Solomons, "Roads to ruin: Serious questions about billions spent on recovery in Queensland", *Brisbane Times*, 19 March 2021.

11: See, Ross Irby, "Paul Joseph Morrison, 46, jailed over 2011 flood fraud", *The Courier Mail*, 10 September 2018.

12: See, Christine McKee, "$220,000 fraud case blown wide open in Central Qld council", *The Courier Mail*, 6 June 2019.

13: See, Lucy Cormack and Tom Rabe, "Bushfire grants report sent to corruption watchdog", *The Sydney Morning Herald*, 3 February 2023.

MANAGING CORRUPTION RISKS IN EMERGENCY GRANTS

While emergencies and crises by their nature are unpredictable, it does not follow that emergency management need be unprepared and unplanned. Managing the corruption risks of emergency grants should be well thought out before emergencies strike.

Reducing the corruption vulnerability of emergency grants administration relies on pre-planning and use of documented processes to minimise discretionary decision making. Access to cross government and jurisdiction data relevant to eligibility criteria,[14] and having appropriately screened, trained and experienced personnel ready to meet surge requirements also provides some protection.

The scale of emergency relief grants issued across the world during the COVID-19 pandemic prompted organisations to devise strategies to mitigate potential corruption in financial and grants management during emergencies. These included:

- ▶ pre-arranged advisory and approval structures to support grants administration

- ▶ pre-prepared diligence in relation to suppliers[15]

- ▶ having enough appropriately trained staff to implement processes[16]

- ▶ strong and effectively resourced anti-corruption controls including dynamic risk management, processes and practices to support declaration and management of conflicts of interests, and whistleblowing protections[17]

- ▶ identification of eligibility assessment requirements and data sources appropriate to the type of emergency, and pre-arranged processes and systems to obtain these in an emergency environment[18]

- ▶ real time auditing and evaluation of grant programs[19]

While there are different views regarding whether standard financial and grants management processes should be modified, or wholly re-designed for emergencies, these processes should be documented and published.[20]

14: This will vary depending upon the eligibility criteria of each grant, but may include, for example, data held by the Australian Taxation Office.
15: Australian National Audit Office, *Report No. 22 of 2020-21- Planning and Governance of COVID-19 Procurements to Increase the National Medical Stockpile* (Report, 10 December 2020); Daniela Cuadrado, *Corruption during Covid-19: Trends, drivers, and lessons learned for reducing corruption in health emergencies* [2022] (16) U4 Anti-Corruption Resource Centre; Jorum Duri, Transparency International, *Corruption in times of crisis* (Report, 16 June 2021).
16: Cuadrado (n15); United Nations, *Corruption and COVID-19: Challenges in Crisis Response and Recovery* (Report, 2021).
17: Cuadrado (n15); Duri (n15); United Nations Office on Drugs and Crime; *G20 High-Level Principles on Preventing and Combating Corruption in Emergencies* (Report, 2021); World Health Organisation, *Public financial management for effective response to health emergencies: Key lessons from COVID-19 for balancing flexibility and accountability* (Report, 8 July 2022).
18: United Nations (n16).
19: World Health Organisation (n15); United Nations Office on Drugs and Crime (n15); United Nations (n16); Duri (n15); Jackson Oldfield, Transparency international, *Literature review on anti-corruption safeguards for economic stimulus packages* (22 June 2020); Peter Shergold *et al, Fault lines: an independent review into Australia's response to COVID-19* (Report, 20 October 2022).
20: Cuadrado (n15); World Health Organisation (n17).

Emergency management arrangements

It is helpful to understand the framework and regulatory arrangements for emergency management when considering grants administration in this environment.

This stage of the Commission's the evaluation is focussed on grants programs in the response and recovery phases of emergency management.

REGULATION OF EMERGENCY MANAGEMENT

The *Emergency Management Act 2004* (SA)[21] provides the regulatory framework for emergency management. A *State Emergency Management Plan*[22] designates government agencies as hazard leaders and control agencies. Control agencies are authorised to manage declared emergencies.[23] Further arrangements supporting emergency response by control agencies are addressed through policy and practice, which are captured in plans and cooperative arrangements developed by hazard leaders and control agencies under the Management Plan.

A series of national plans also underpin policy and logistical arrangements for all phases of emergency management.[24]

The Premier's power to direct public sector employees enables mobilisation and deployment of public servants to areas of need during sustained emergencies.[25]

Grants administration during emergencies is subject to standard financial management arrangements unless specific exemptions are sought from DTF. Such requests are considered on a case-by-case basis and approved by the Treasurer.[26]

Recovery from emergencies is coordinated across government through the Department of the Premier and Cabinet, with arrangements set out in the *State Disaster Recovery Coordination Framework*.[27] Guideline F of this *Framework* addresses financial arrangements in broad terms, referring to adherence to record management and procurement requirements and to the activation of the Funding Arrangements.[28] Multiple government agencies are involved in managing recovery activities, including grants.

21: It is noted that the *Emergency Management Act 2004* (SA) is currently under review.
22: Department of the Premier and Cabinet (SA), *State Emergency Management Plan* (Report, 23 August 2022) authorised under Section 5A of the *Emergency Management Act.*
23: Section 20, *Emergency Management Act 2004* (SA).
24: See, for example: Department for Home Affairs, *COMDISPLAN 2020 Australian Government Disaster Response Plan* (Report, 16 December 2020); Department of Health and Aged Care (Cth), *Australia's Domestic Health Response Plan for All-Hazards Incidents of National Significance: AUSHEALTHRESPLAN* (Report version 4, November 2021); Department for Home Affairs, *National Disaster Risk Reduction Framework* (Report, 2018).
25: Government of South Australia, *South Australian Public Sector Mobilisation Policy* (Report, 2022) issued under s 10 of the *Public Sector Act 2009* (SA). The Department of the Premier and Cabinet advise that this policy is currently under review in the context of the wider review of the *Emergency Management Act 2004* (SA).
26: EXH0185.
27: Department of the Premier and Cabinet, *State Emergency Management Plan - State Disaster Recovery Coordination Framework* (Report, September 2022).
28: Department of the Premier and Cabinet, *State Emergency Management Plan - Guideline F: Finance and Administration - State Disaster Recovery Framework* (Report, 15 December 2022).

DISASTER RECOVERY FUNDING ARRANGEMENTS

The Funding Arrangements are agreements between all Australian jurisdictions and the Australian Government to address immediate disaster relief for individuals and communities within specified local government areas.[29] These arrangements commenced in 2006 and have evolved over time.[30]

Grants programs under the Funding Arrangements have pre-defined eligibility criteria. In most cases, these are reduced to a 'yes/no' assessment. Some criteria are reliant on taxation information held by the Australian Government. This approach seeks to minimise discretionary decision making and assist in rapid disbursement of payments in emergencies. State agencies' expenditure under these programs is reviewed by DTF and assurance is undertaken by a state appointed auditor. Further assurance is then undertaken by the National Emergency Management Agency.[31]

29: Department for Home Affairs, *Disaster Recovery Funding Arrangements 2018* (Report, 5 June 2018); Federal Financial Relations, *Intergovernmental Agreement on Federal Financial Relations* (1 January 2009).
30: Productivity Commission, *Natural Disaster Funding Arrangements* (Inquiry Report No 74, 17 December 2014) vol 1, 11.
31: Department of Home Affairs (n29); EX0185.

CHAPTER ONE
BUSHFIRE
AND FLOOD

Chapter one:
Bushfire and Flood

EMERGENCY GRANTS ADMINISTRATION IN THE DEPARTMENT OF PRIMARY INDUSTRIES AND REGIONS, SOUTH AUSTRALIA (PIRSA)

PIRSA identifies itself as "a key economic development agency in the Government of South Australia, with responsibility for the prosperity of the state's primary industries and regions."[32]

As the lead agency for primary production, part of its core business is:

> *To prepare for, prevent where possible and respond to emergency events and the long-term risks, including climate change, that threaten South Australia's primary industries, regional communities, plants, animals and environment.*[33]

Within the State Emergency Management arrangements PIRSA is the hazard leader and control agency for biosecurity emergencies, and a support agency in other types of emergencies. PIRSA has an *Adverse Events Recovery Framework for Primary Production* to guide management of emergencies that fall within the Management Plan.[34] The *Framework* also covers events such as drought that are outside the Management Plan arrangements.[35] It includes the triggers and responsibilities for emergency arrangements, as well as relief and recovery grants and activation of the Funding Arrangements to support primary producers who have been impacted by a natural disaster. This is important pre-planning to assist rapid activation of administrative arrangements in emergency situations and reflects a high level of process maturity.

Staff involved in managing and supervising emergency grants within PIRSA identified the most significant corruption vulnerabilities as surge capacity during an emergency response, coupled with inadequate core resourcing to support grants administration; manual management due to lack of integration of software platforms; and complexities in interpreting the definition of a 'primary producer' in the Funding Arrangements grant eligibility criteria.[36]

32: Department of Primary Industries and Regions (SA), (Website).
33: Department of Primary Industries and Regions (SA), *Corporate Plan* 2023-2024, 7.
34: Department of the Premier and Cabinet (n22).
35: Department of Primary Industries and Regions (SA), *Adverse Events Recovery Framework for Primary Production: A guide to preparing for and recovering from adverse events* (Report, 2018).
36: INT016.

Program Design and Delivery

OUTLINE OF GRANT PROGRAMS

Two programs funded under the Funding Arrangements and administered by PIRSA have been evaluated:

- ▶ Emergency Bushfire Response in Primary Industries (the Bushfire Program)

- ▶ River Murray Floods Primary Producer Grants (the Flood Program)[37]

Australian Government guidelines are applicable to both grants programs, and provide individual businesses with relief payments of up to $75,000.[38]

The administration of funds to support relief and recovery was slightly different between the two programs. For the Bushfire Program, up to $75,000 was available in a single payment to assist with immediate clean up and costs associated with re-establishing a primary production business. However, applicants could apply for less than $75,000 and then seek further funds up to a total of $75,000 as required. For the Flood Program, $25,000 was provided in the first instance on provision of evidence of damage. A further amount of up to $50,000 was available for reimbursement of costs incurred.

The Bushfire Program was made available in 2022-2023 to eligible primary producers who suffered direct damage from bushfires in the Adelaide Hills, Kangaroo Island, Mount Barker, Murray Bridge, Mid Murray, Yorke Peninsula, Kingston, Southern Mallee and Coorong local government areas in 2019-2020. The Flood Program continues to be available to eligible primary producer businesses in nine local government areas along the Murray River who suffered direct damage from flooding in 2022-2023.

Eligibility criteria for each of these grants are detailed in the PIRSA program guidelines, also derived from the Funding Arrangements guidance. Grant applicants must be designated as primary producers by the Australian Taxation Office, using the *Australian New Zealand Standard Industrial Classification 2006 1292.0* (Revision 2.0) system (the Industrial Classification system). Applicants must also have an Australian Business Number (ABN), registration for the Goods and Services Tax, a level of income derived from a primary production business as declared to the Taxation Office, and verification of the business location within the declared disaster area.

37: The Flood Program is still underway at the time of writing.
38: Department for Home Affairs (n29) 22-23.

PREPAREDNESS

Senior PIRSA staff commented that the agency 'has done a lot of work around governance, including conflict of interest' in grants administration, as the Auditor-General has undertaken several audits over recent years.[39] Administering grants in emergencies and adverse events is part of PIRSA's core activities. It was apparent, from a review of relevant policies and procedures as well as from interviews conducted with departmental staff, that PIRSA has a sound level of preparedness to meet this business need.

Between 2017 and 2021, PIRSA centralised its internal grants administration process, including for emergency grants.[40] Staff noted important advantages of the centralised management approach including:

- ▶ the development and maintenance of a capable core group of grants administration professionals
- ▶ improved ability to support surge capacity response to emergencies and adverse events
- ▶ a structural separation of assessment and review/approval functions
- ▶ ability to provide a high standard of consistency and quality assurance[41]

The Grants Team played a critical role in administering the evaluated grants programs and in ensuring that the agency's *Framework, Procedure and Guideline* was consistently implemented.[42]

The *Grants Framework, Procedure and Guideline* was current and addressed identification and management of conflicts of interest, secondary employment and gifts and benefits, risk management, fraud and corruption control, records and information management and complaints.[43]

The grants framework and the agency's broader governance arrangements are embedded in the assessment and evaluation plans for each of the programs. For example, the plans outline the management of risk at multiple levels in the administration process. They highlight conflict of interests declaration and management, and detail the processes for assessing eligibility of applicants, including requirements for clarification and recording of information.[44] The eligibility criteria are structured around detailed DRFA guidance provided by the Australian Government.[45] These plans were reviewed by regionally based technical program managers for the relevant discipline (for example, bushfire or flood) to ensure their local relevance, before being signed off at senior management level.[46] Approval and payment delegations supporting the implementation of the plans were approved by the Chief Executive.[47]

39: INT016.
40: INT016.
41: INT017.
42: EXH0018; EXH0019; EXH0020.
43: EXH0016; EXH0017; EXH0021; EXH0022; EXH0023; EXH0024; EXH0026; EXH0028; EXH0029; EXH0031; EXH0032; EXH0033; EXH0182.
44: EXH0039; EXH0041; EXH0034; EXH0044.
45: EXH0034; EXH0039; EXH0041; EXH0044.
46: INT016.
47: EXH0149.

Grants administration within PIRSA is supported by two primary systems for records management: Objective and PlanView. PlanView is a legacy project management system now only operated by the Grants Team.[48] Online applications are lodged through the iApply whole of government forms platform. At present, information contained in these applications needs to be transferred manually between software platforms. Documents supporting the grants assessment, approval and execution processes are recorded in Objective.

Senior staff noted the potential for error resulting from the manual transfer of application data from iApply into PlanView, and expressed a desire to have an integrated end-to-end information and records management system for grants administration. Strategies in place to mitigate the risk of errors resulting from manual transfer of data were outlined. Grants assessments presented for review and approval include all documentation. Quality assurance checking is also conducted at each stage of the grants administration process.

Commission evaluations and investigations have documented the corruption risks where multiple, poorly aligned records management systems are used.[49] This enables an environment where records can be disregarded, concealed, or changed or deleted without detection. These issues are exacerbated in situations of time pressure. There is force in the observation made by PIRSA staff that it would be preferable for the agency to have an integrated electronic document and records management system for grants administration.

PIRSA explores options to automate the transfer of grants application data from iApply into PlanView.

RECOMMENDATION 1

48: INT016.

49: See Independent Commission Against Corruption (SA), *Evaluation of the Practices, Policies and Procedures of SuperSA*, September 2022: 75; Independent Commission Against Corruption (SA), *Evaluation of grants administration: Phase one – Commercial grants*, November 2023: 22; Independent Commission Against Corruption (SA), *Integrity Spotlight Advisory: Confidentiality and misuse of information*, January 2023.

SURGE CAPACITY

PIRSA's *Adverse Events Framework* outlines at a high level the structures, processes and resources, including personnel, that the agency provides to facilitate response to and recovery from adverse events and emergencies. PIRSA staff noted that prior to centralisation of the grants team surge capacity was difficult to achieve. Implementation of a centralised team dedicated to grants administration has helped to address this issue. Emergency responses can be activated more quickly and fewer additional staff are required to meet surge requirements.

Nevertheless, PIRSA has identified the need to build further surge capability internally as public sector mobilisation has not assisted in the past, partly because it is only activated during declared emergencies,[50] and partly because staff are not always available from other agencies. As the Department prefers not to use staff hired through temporary employment agencies, is has chosen to train designated regional staff in grants administration so that they are ready to assist when required.[51]

PIRSA is to be commended on the steps taken already to mitigate the risks associated with surge capability. However, it must be recognised that this risk is ongoing, and will require constant monitoring of staff capabilities outside the centralised Grants Team to facilitate adequate numbers and disbursement of appropriately trained staff at any given time.

PIRSA develop a policy, or amend existing policies or procedures, to address surge capacity in grants administration, including details as to:

▶ the number and disbursement of specifically trained staff required at any given time to support surge

▶ identification and selection of additional grants administration staff

▶ training requirements (including content and frequency) of additional grants administration staff

RECOMMENDATION 2

50: Grants often need to be administered during adverse events, or emergencies that are not declared under the *Emergency Management Act 2004* (SA).
51: INT016.

DUE DILIGENCE

The evaluation reviewed the due diligence applied to the grants programs, including the application of eligibility criteria and the management of corruption.

Senior PIRSA staff reported that the agency had taken a strong stand externally in relation to pressure to accelerate grants processing to ensure that grants were subject to appropriate due diligence. This occurred in response to initial demands that grant applications be processed in a matter of days, when in fact a period of four to six weeks was needed to ensure due process.[52]

Both programs have similar eligibility criteria established by the Funding Arrangements. Although these appear to be relatively clear, senior PIRSA staff emphasised that the Australian Tax Office's reliance upon the Industrial Classification system definition of 'primary producer' has shortcomings.[53] Staff outlined circumstances where this eligibility criterion has been satisfied by information supplied by an applicant, but questions have been raised by their local community regarding their eligibility as a 'primary producer'. In such cases there may be unusual – but lawful – taxation arrangements.[54]

This is challenging as the satisfaction of this core criterion in accordance with an ATO determination is outside PIRSA's control. However, the agency seeks to provide further guidance in the grant guidelines on permutations that may arise to close as many loopholes in its interpretation as possible. In addition, PIRSA has made several submissions to the Australian Government regarding the definition of a primary producer under the Industrial Classification system and the need for further detail in the DRFA guidance.

More broadly, the agency is concerned that in such cases although the grants are lawfully issued, some may engender a *perception* of corruption in the local community and erode community confidence in the programs and their administration.[55] It should be added to this that the *perception* of corruption can, itself, increase the likelihood that people will engage in corrupt behaviour – due to a belief that the risk of being caught is low, or because they think that 'everyone else is doing it'.

To counter this perception and mitigate the corruption risks associated with a perception of corruption, PIRSA should ensure that there is adequate, clear information available to the public – in particular to those directly affected by emergencies – detailing the eligibility criteria for grants programs, and giving as much information as possible about what assessment processes are in place to ensure grants are awarded only to applicants who meet that criteria. Proactive engagement strategies should be employed to achieve this.

> PIRSA develop proactive education and information-sharing strategies to inform the public about:
>
> ▶ the eligibility criteria for emergency grants; and
>
> ▶ the assessment processes in place to ensure that grants are awarded only to compliant applicants.
>
> **RECOMMENDATION 3**

52: INT016.
53: INT016.
54: INT016.
55: INT016.

FRAUD

PIRSA staff noted they have not experienced applicant fraud as an issue in emergency grants administration to date, and the eligibility of applicants is subject to multiple checks during assessment. One staff member said that the use of fake addresses had been identified in similar programs in Victoria. Within PIRSA this risk is mitigated by regional staff reviewing eligible landholders within a relevant area to identify the potential number of applicants as part of the initial planning process.

Because emergency recovery arrangements are coordinated across government and at the local community level, PIRSA staff are aware of other assistance programs being offered. Manual checks are also undertaken with other agencies if there is a possibility that an applicant may have applied for funding for the same or similar compensation through more than one emergency response program.[56]

A senior PIRSA staff member noted that a decision had been taken at the national level to remove the audit requirement for the Funding Arrangements programs during the 2019-2020 bushfire season. Although this reduced the administrative burden in the short term, the agency did not necessarily agree with the decision. As a result, and due in part to the expertise of one of the technical managers in PIRSA's recovery team, monitoring of the Bushfire Program occurred as it progressed. In one case a site visit occurred due to apprehension about the appropriate use of Funding Arrangements funds, resulting in a variation being made to the grant.

These actions are consistent with the agency's *Fraud and Corruption Policy and Fraud and Corruption Plan*.[57] In addition, all staff, including those involved in grant administration on a temporary basis, undertake mandatory fraud and corruption training on commencement, with refreshers required on an annual basis.[58]

56: INT016.
57: See EXH0017; EXH0187. The *Fraud and Corruption Policy and Fraud and Corruption Plan* are framed around the OCPSE Fraud and Corruption Policy for the Public Sector and *Australian Standard 8001 – 2008 Fraud and Corruption Control*.
58: EXH0176; EXH0192.

CONFLICTS OF INTERESTS

Staff interviewed for the evaluation displayed a high level of awareness of conflict of interests identification and management while administering grants. PIRSA's policy and practice provides for structural separation of promotion, assessment and review roles in grants programs to manage conflicts. This is supported by annual completion of conflict of interests declarations.[59] PIRSA provided a snapshot of the agency's online conflict of interest register maintained in SharePoint, which has an automated workflow to facilitate management review and reporting.[60] Key management personnel declarations are also completed annually.[61]

Regionally based PIRSA staff are members of their local community, and active engagement and provision of support for primary producers is a core part of their roles. These functions assume greater importance in emergency responses involving relief and recovery situations. While local level community involvement could be the source of conflicts of interests, the presence of staff in regions also provides local intelligence for the grants administration process, providing a check on potentially fraudulent applications.

Regional staff are aware of these issues. Some outlined that if their community engagement activities might result in potential conflicts, this is declared and roles are adjusted. For example, if a delegated reviewer or approver for a grant program needs to support a grant applicant to complete an application, the reviewer will declare this and relinquish review of the application.

Senior staff noted that while specific instances where this occurs are recorded, the practice is not documented. They considered that this adjustment in roles is required for conformity with the agency's conflict of interests management requirements.[62] The action taken demonstrates an embedded culture of understanding and active practice of conflict of interests management.

Documenting the practice, and placing a positive obligation on assessment staff, at the point of grant application assessment and approval, to declare that they have *no* conflict of interest in respect of that application, is recommended as these measures would assist in maintaining this standard of disclosure beyond the current staff cohort.

PIRSA grants administration policy and procedures should include the requirement that staff declare any conflict of interests and relinquish their designated role as a grant assessor or approver where they assist a grant applicant with their application.

RECOMMENDATION 4

PIRSA grants administration policy and procedures should require that staff, at the point of grant application assessment and approval/rejection, declare that they have no conflict of interests in respect of the application being considered.
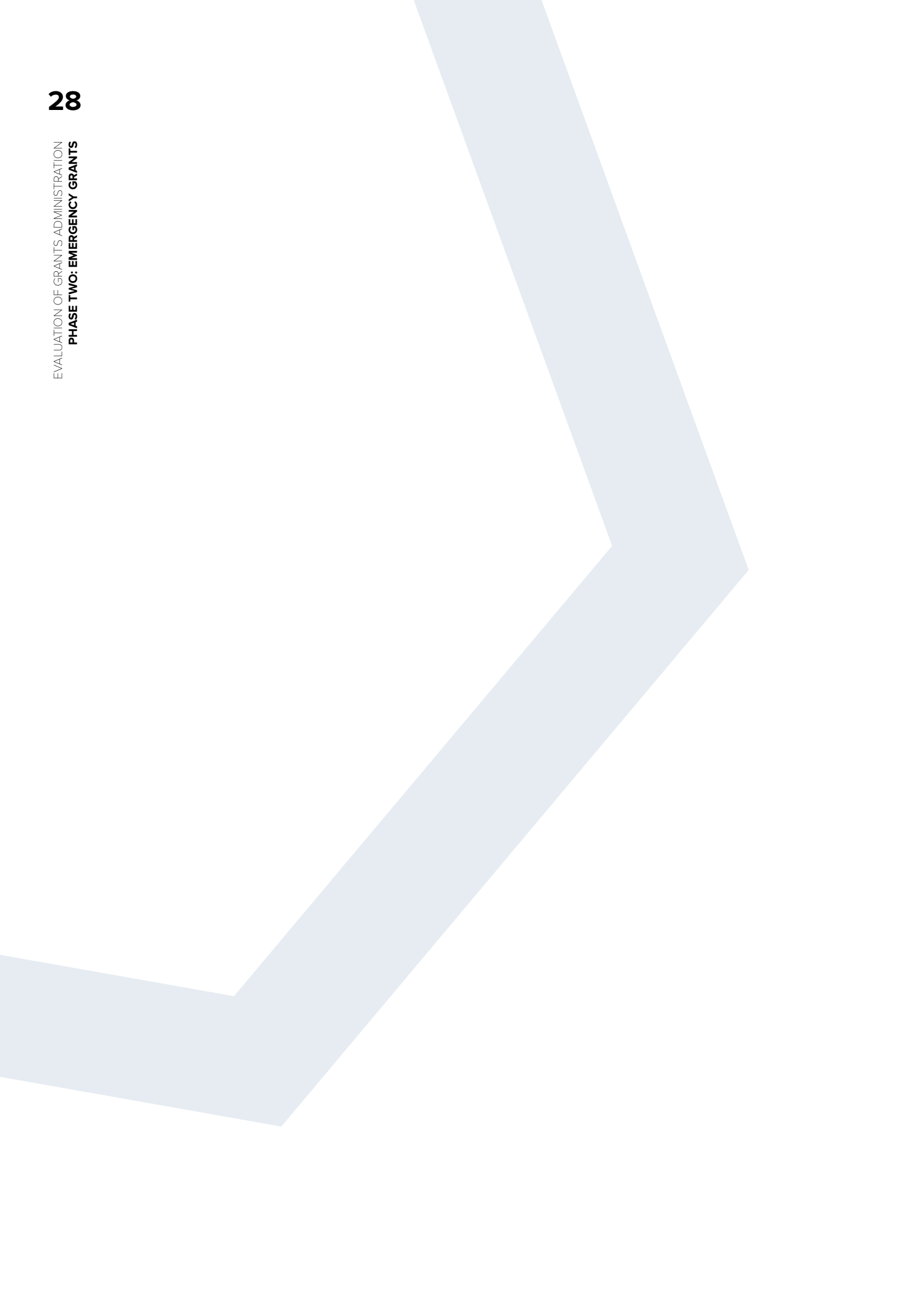
RECOMMENDATION 5

59: EXH0031.
60: EXH0028.
61: EXH0033.
62: INT016.

CHAPTER TWO
COVID-19

Chapter two:
COVID-19

THE ROLE OF THE DEPARTMENT OF TREASURY AND FINANCE IN EMERGENCY GRANTS ADMINISTRATION

The Department of Treasury and Finance (DTF) is the lead agency for economic, social and financial policy and financial service provision in South Australia.

DTF does not have a designated role in the State's emergency management arrangements under the *Emergency Management Act 2004*. However, the agency administers the local government component of the Funding Arrangements and coordinates the State's auditing and claims under the Funding Arrangements.[63] As part of its core functions, DTF supports the Department of the Premier and Cabinet in budget and finance arrangements for State disaster recovery processes. It played a critical role in supporting public authorities to manage financial policy and services through the COVID-19 pandemic.

DTF does not generally administer grants programs. Management of the COVID-19 relief programs by DTF was an exceptional arrangement to address capacity and capability requirements that could not be met by other relevant agencies at the time.[64]

Staff involved in designing and implementing the COVID-19 grants programs identified time as the key corruption risk, with the challenges of providing personnel to support surge capacity and the availability of required data and information for due diligence as critical exposures.

Program Design and Delivery

OUTLINE OF GRANT PROGRAMS

Two grants programs providing payments and taxation and fee relief measures to businesses, not-for-profit organisations and community groups during the COVID-19 pandemic were selected for the evaluation:

▶ COVID-19 Business Support Grants
▶ COVID-19 Support Fund

63: PEXH0020; Department of Treasury and Finance (SA), *Local Government Disaster Recovery Assistance Arrangements Guidelines* (Report, December 2019); Department of Treasury and Finance (SA), *Disaster Recovery Assistance* (Website).
64: INT017.

The COVID-19 Business Support Grants was a large scale program with over 100,000 relief payments made to 45,000 recipients designed to complement support being provided by the Australian Government.[65] Each of the fifteen payment rounds was designed to address specific business sector needs and was subject to separate approvals by the Treasurer, which specifically waived any requirement for their acquittal.[66] The payments were intended to support businesses through the period of COVID-19 restrictions as these had a direct impact on business earnings and the ability of businesses to sustain employment.[67] This program featured eligibility criteria largely based on taxation information. Assessments involved minimal discretionary decision making.

The COVID-19 Support Fund sought to address more specific needs of individual entities (including businesses, not-for-profit and community organisations) and was a combination of measures including tax waivers, exemption and relief, fee remission, as well as funds disbursement.[68] The primary purpose was to maintain the solvency of businesses and organisations, sustain sectors and industries and minimise job losses.[69] Many entities flagged their need for assistance, and some were targeted following consultation with government agencies and suggestions from a Business Advisory Group.[70]

In designing assistance measures under this program, the focus was on the impacts of COVID-19 restrictions and other support available, rather than the prior state of the business.[71] Relief payments and other measures were designed based on information supplied in relation to four broad criteria. The basis for approval or refusal for each application was documented, assessed and reviewed in a three stage assessment process. Proposals were initially assessed by a DTF officer, and were then subject to executive review, before receiving final approval by the Treasurer. Subject Matter Expert input was also sought from government agencies and others to support this assessment process, including the COVID-19 Business Advisory Group.

PREPAREDNESS

Both the grants programs evaluated were designed and implemented by DTF at the time of, and in response to, the COVID-19 pandemic. As DTF does not ordinarily administer grants as part of the agency's core business, DTF staff advised that they sought to utilise existing systems, policies and procedures, including some repurposed from other agencies, to manage risk and expedite the development and implementation of the programs.[72] Separation of policy development and administration was a founding principle for both programs.[73]

DTF provided its frameworks, policies and procedures relating to fraud and corruption, conflict of interest, gifts and benefits, records management, risk management and public interest disclosure for the purposes of the evaluation.[74] These documents were reviewed by the evaluation team and were assessed as reflecting a high level of maturity in agency governance and provide a sound basis to support integrity in grants administration.

65: EXH0074 – EXH0131.
66: Approvals were sought, and granted, under both Treasurer's Instruction 14 and 15.
67: PEXH0020.
68: EXH0158; EXH0159; EXH0160; EXH0161; EXH0162.
69: EXH0184; Auditor-General's Department (SA), *Report 12 of 2021: Annual report: Part A Executive Summary (Report*, 12 October 2021) 34.
70: EXH0184; EXH0158.
71: EXH0184.
72: INT017.
73: INT017.
74: EXH0051; EXH0053.

The existing RevenueSA online grants management system was used as the public interface for applications, as well as storage of information and supporting evidence and relevant correspondence for the COVID-19 Business Support Grants program.[75] Supporting documents, approvals and archived emails relating to the programs were arranged in the agency's records system to support future reference.[76]

The COVID-19 Business Support Grants program was designed to achieve a 14-day turnaround, although staff reviewing applications were not given completion targets.[77] Senior staff advised that they met with the Treasurer daily to facilitate the rapid development, approval and implementation of the COVID-19 relief programs.

Although these programs were developed 'on the run' in response to prevailing circumstances, it is apparent that they were established with appropriate due diligence and authorisation processes. However, challenges experienced in the administration of the programs included instances of fraud, and difficulties obtaining data required to establish eligibility.

In its responses to the evaluation, DTF identified several lessons from the administration of grants programs for future implementation. These included:

▶ fraud management processes (outlined below)[78]

▶ implementation of an online conflict of interests register with automated weekly prompts for declarations to provide greater assurance for future emergency grants administration scenarios[79]

▶ opportunities to improve use of data held by other agencies and data analytics capability[80]

Senior DTF staff observed that 'it is hard to capture how little was known at the start of COVID-19' and noted that evaluating the programs is important to inform future approaches. For example, a key lesson from a risk management perspective was to manage the scope and timing of each grants program. This principle informed the COVID-19 Business Support Program and was a primary driver for the multiple, highly targeted rounds of payments.[81]

The information provided by DTF suggested there may be broad principles and processes applied to minimise the risk of corruption that could be consolidated for future internal reference to assist in developing and administering emergency grants programs, while recognising that the content of the programs needs to be tailored to the circumstances at the time.

The principles applied and processes developed to implement the COVID-19 relief programs should be consolidated and documented for DTF's future reference.

RECOMMENDATION 6

75: EXH0184.
76: INT017.
77: EXH0184.
78: EXH0154; EXH0163.
79: EXH0184.
80: INT017.
81: INT017

SURGE CAPACITY

Senior DTF staff indicated that achieving the level of surge capacity required to administer the COVID-19 Business Support program was challenging.[82] The program's administrative team was established by 'stealing a few good people'. At any one time while the program was underway a team of around 35-40 personnel was focused on processing the Business Support payments, with each of these teams built 'from the ground up' for the purpose of administering the grants.[83] The teams changed throughout the program administration, as many staff were only 'borrowed' or seconded for short periods. KPMG were engaged to review the business registration details of all applications.[84]

Nearly 70% of the total of 117 staff who worked on this program were re-deployed from within DTF, including RevenueSA, alongside some privately sourced personnel (refer Figure 1 below). Contractors employed to assist with this process were required to undertake a standard agency induction including the management of fraud and corruption risks.[85] The strong presence of DTF staff within the teams provided significant financial management and administrative skill and experience in the surge arrangement.

FIGURE 1:
**Department Of Treasury and Finance
Covid-19 Business Support Grants - Staffing (FTEs)**[86]

■ CONTRACTOR   ■ INTERNAL DTF   ■ INTERNAL DTF - SHARED SERVICES   ■ OCPSE - COVID RESPONSE
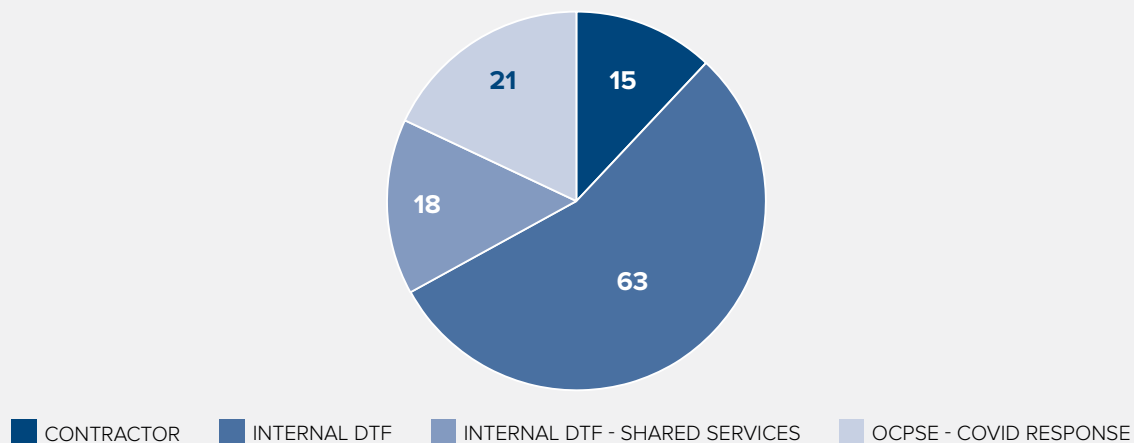
DTF staff advised that the COVID-19 Support Grants were managed 'in house' by a team of around 10 experienced internal staff.[87] This was a sound risk management approach given the level of discretionary decision making associated with this program. Where it is necessary for assessment staff to exercise their own judgment in determining whether criteria are satisfied, it is preferable to rely upon experienced staff familiar with the policy and operational environment.

82: INT017.
83: INT017.
84: INT017.
85: EXH0184.
86: Statistics derived from EXH0070.
87: INT017.

DUE DILIGENCE

The evaluation reviewed the due diligence processes and practices applied to the grants programs, including the application of eligibility criteria and the management of fraud.

Although most of the 15 rounds of the COVID-19 Business Support Grants had eligibility criteria targeting specific business sectors, in each case most of these were primarily 'presence/absence' and involved minimal discretionary decision making in assessment as they relied on taxation information.[88] For example, the requirements included holding an ABN and being registered for GST, being below a certain payroll threshold, and being able to provide evidence regarding a reduction in turnover over a defined period resulting from COVID-19 restrictions.

An internal DTF review identified the importance of requesting specific documentation at the application stage to assist in expediting the due diligence and approval process. In some cases this meant relying upon sources other than taxation information that lacked currency, such as registration or licencing documents, in order to prevent fraud.[89]

The lack of access to Australian Government taxation data was a source of frustration. A pre-arranged or more timely process is needed to support emergency responses. It is noted that is a problem common to all States, and would require legislative change at the national level.

Initial criteria considered for assistance under the COVID-19 Support Fund were maintaining business or organisation solvency, and the capacity of sectors and industries to respond to the changed operating environment. Following initial submissions based on specified criteria, further information was sought as needed. DTF provided to the evaluation samples of the assessment, approval and rejection documentation prepared for this Fund, which indicated that sound due diligence was applied to these processes. [90]

88: EXH0074 – EXH0131.
89: EXH0154; INT017.
90: EXH0158; EXH0161; EXH0189; EXH0190.

FRAUD

The first stage of assessment for the COVID-19 Business Support Grants was undertaken by KPMG, who was contracted to review the business registration details of applicants and record any adverse findings. Applications were then manually reviewed on the RevenueSA system and those meeting the criteria were approved for payment.

All applications were checked against 'known fraud patterns', as follows:

- ▶ forged records uploaded with the application

- ▶ interstate bank accounts

- ▶ suspicious email addresses

- ▶ disconnected or unknown phone numbers[91]

An internal review of the program identified that patterns of deliberate fraud exposed vulnerabilities in the application process.[92] As a result, improvement strategies to deter and more readily identify fraud included:

- ▶ requiring additional documentation and specifying the acceptable source of documents

- ▶ using data obtained through RevenueSA and the ATO to verify applications

- ▶ exchanging data with other jurisdictions

- ▶ undertaking targeted audits

Internal process improvements included developing a 'fraud library' of example documents and applications and ensuring consistency in labelling and flagging fraudulent applications by providing a list of pre-determined 'fraud reasons' to assist documentation by grant assessors.[93] These are important practical strategies to support fraud management in grants administration.

DTF staff reported that in 2022 a data exchange agreement was established with the ATO, and this assisted cross checking Business Activity Statement data against documentation submitted with grant applications as an indicator of potentially fraudulent applications. Earlier rounds of the program implemented until that point did not have access to ATO data, and DTF could only rely upon Business Activity Statements submitted by applicants. Senior staff commented that in the later stages of the program some applicants were 'gaming' the process, submitting Business Activity Statements that were clearly forged.[94] DTF staff noted that improved data availability and analytics using that data would improve fraud detection and efficiency of grants processing.[95]

91:   EXH0154; EXH0163.
92:   EXH0154; EXH0163.
93:   EXH0154.
94:   INT017.
95:   INT017.

CONFLICTS OF INTERESTS

It was apparent that DTF sought to ensure that effective conflict of interests management occurred at all levels of design and implementation of the programs evaluated.

DTF commented that grant assessors and other staff involved in the administration of the COVID-19 Business Support program 'were instructed and constantly reminded that it was not permissible to assess an application for a business where there might be a conflict or a perceived conflict'.[96] The large number of staff assessing COVID-19 Business Support Grants applications meant that where a conflict was identified, alternative assessors assumed conduct of the assessment. DTF advised that an appeals process also allowed for further scrutiny of rejected applications, and that staff were advised that appeals could not be considered by the person who rejected the initial application, or by an assessor with a known conflict of interest.[97] The Business Advisory Group assisting with the early stages of this program required members to promptly declare conflicts of interest, record them on a register and address them.[98]

An example was provided of an approval for a funding request under the COVID-9 Support Fund being delegated by the former Treasurer to another Minister due to the possible perception of a conflict of interests.[99]

DTF staff emphasised there was clear separation of the policy design, approval and administration of both programs, and this was viewed as critical to managing conflicts of interests throughout development and delivery of the programs.[100]

Although existing policies and procedures required grants administration staff to declare any conflicts of interests, there is nevertheless value in placing a positive obligation on assessment staff, at the point of grant application assessment and approval, and at the point of consideration of an appeal against a decision to reject a grant application, to declare that they have *no* conflict of interests in respect of the particular application being assessed or appeal being conducted. A prompt at this point in the process would ensure that assessors turn their mind specifically to the question of a conflict in relation to the grant application or appeal then being assessed.

DTF grants administration procedures should require that staff, at the point of grant application assessment and approval or rejection, and at the point of consideration of an appeal against a decision to reject a grant application, declare that staff have no conflict of interests in respect of the application being considered.

RECOMMENDATION 7

96: EXH0184.
97: EXH0154; EXH0184.
98: EXH0158.
99: EXH0184.
100: INT017.

CONCLUDING REMARKS

Concluding remarks

Both PIRSA and DTF were well positioned to manage the grants programs evaluated. PIRSA has standing arrangements to fulfil its responsibilities to respond to and support recovery from emergencies and adverse events, and the agency demonstrated a commitment to ongoing improvement of these processes to minimise corruption risks in grants administration. DTF was able to draw upon its existing mature management processes and capable personnel to design and implement programs that appropriately managed fraud and corruption risks.

The Funding Arrangements processes underpinning the bushfire and flood grants programs provide a pre-planned framework that reduces the pressures of rapid activation of emergency relief and recovery grants, in part due to their reliance upon existing data and information for validation. DTF used a similar approach to assess eligibility for the fifteen rounds of the COVID 19 Business Support payments. The timely delivery of these relief payments could be greatly improved by national data sharing and well designed automated analytics including safeguards against fraud and corruption.[101]

101: Sanja Galic, "Transforming grant distribution: Insights from the pandemic and bushfire disasters", *The Mandarin*, 22 February 2024.

EXHIBIT LIST

Exhibit List

The tables below contain the exhibits cited in footnotes in this report.

Department of Primary Industries and Regions

EXHIBIT NUMBER	EXHIBIT DESCRIPTION
EXH0016	Introduction to Information and Records Management guideline
EXH0017	Fraud and Corruption Policy
EXH0018	Grants Guideline
EXH0019	Grants Management Framework
EXH0020	Grants Management Operational Procedure
EXH0021	Information and ICT Management Policy
EXH0022	Information and Records Management Policy
EXH0023	Risk Management Framework
EXH0024	Risk Management Procedure
EXH0026	Risk Management Policy
EXH0028	Conflict of Interest and Outside Employment Form
EXH0029	End Of Financial Year Declaration 2023
EXH0031	Information Screenshot of Conflict of Interest
EXH0032	PIRSAnet Gifts and Benefits
EXH0033	2022-23 KMP [Key Management Personnel] Coversheet
EXH0034	Guidelines South Australia River Murray Floods Primary Producer Grants
EXH0039	Assessment and Evaluation Plan River Murray Floods Primary Producer Recovery Grants
EXH0041	Assessment and Evaluation Plan Category D Emergency Bushfire Response in Primary Industries Grants
EXH0044	Bushfire Recovery Grant $75K 2019-20 Guidelines
EXH0149	Additional Information Delegations
EXH0176	Response to ICAC questions 12 October 2023
EXH0177	River Murray Primary Producer Grant application
EXH0178	SA River Murray Floods Primary Producer Grant Outcome Letter
EXH0192	Email thread PIRSA RE_ Sundry follow up questions - grants evaluation
INT0016	Interview with PIRSA staff members
PEXH0002	Schedule 1 and 2 PIRSA 22 February 2023

Department of Treasury and Finance

EXHIBIT NUMBER	EXHIBIT NAME
EXH0051	Fraud and Corruption Policy and Control Framework
EXH0052	Fraud and Corruption Reporting Guideline
EXH0053	Risk Management Framework
EXH0061	Conflicts of Interest Procedure
EXH0065	2021-2022 Conflicts of Interest Register
EXH0074	Round 1 Business Support Grants Approval
EXH0075	Round 1 Business Support Grants Payments and Rejections
EXH0076	Round 1 Business Support Grants Guidelines FAQ T&C
EXH0077	Round 1 Business Support Grants Application
EXH0078	Round 2 Small Business Grant 2 Application
EXH0079	Round 2 Small Business Grant 2 Approval
EXH0080	Round 2 Small Business Grant 2 Guidelines FAQ T&C
EXH0081	Round 2 Small Business Grant 2 Payments and Rejections
EXH0082	Round 3 COVID-19 Business Support Grant Approval
EXH0083	Round 3 COVID-19 Business Support Grant Guidelines FAQ T&C
EXH0084	Round 3 COVID-19 Business Support Grant Payments and Rejections
EXH0085	Round 3 COVID-19 Business Support Grant Application
EXH0086	Round 4 COVID-19 Additional Business Support Grant Approval
EXH0087	Round 4 COVID-19 Additional Business Support Grant Application
EXH0088	Round 4 COVID-19 Additional Business Support Grant Payments and Rejections
EXH0089	Round 4 COVID-19 Additional Business Support Grant Guidelines FAQ T&C
EXH0090	Round 5 Tourism and Hospitality Support autopayment Guidelines FAQ T&C
EXH0091	Round 5 Tourism and Hospitality Support autopayment Payments
EXH0092	Round 5 Tourism and Hospitality Support autopayment Application
EXH0093	Round 5 Tourism and Hospitality Support autopayment Approval
EXH0094	Round 6 COVID-19 Tourism and Hospitality Support Grant Application
EXH0095	Round 6 COVID-19 Tourism and Hospitality Support Grant Approval
EXH0096	Round 6 COVID-19 Tourism and Hospitality Support Grant Payments and Rejections
EXH0097	Round 6 COVID-19 Tourism and Hospitality Support Grant Guidelines FAQ T&C
EXH0098	Round 7 COVID-19 Business Hardship Grant Guidelines FAQ T&C
EXH0099	Round 7 COVID-19 Business Hardship Grant Payments and Rejections
EXH0100	Round 7 COVID-19 Business Hardship Grant Application
EXH0101	Round 7 COVID-19 Business Hardship Grant Approval
EXH0102	Round 8 Lower South East Approval
EXH0103	Round 8 Lower South East Payments and Rejections
EXH0104	Round 8 Lower South East Application
EXH0105	Round 8 Lower South East Guidelines FAQ T&C
EXH0106	Round 9 Tourism Hospitality and Gyms Auto Approval
EXH0107	Round 9 Tourism Hospitality and Gyms Auto Payments

EXHIBIT NUMBER	EXHIBIT NAME
EXH0108	Round 9 Tourism Hospitality and Gyms Auto THG autopaid
EXH0109	Round 9 Tourism Hospitality and Gyms Auto Application
EXH0110	Round 10 Tourism Hospitality and Gyms High Turnover Auto Payments
EXH0111	Round 10 Tourism Hospitality and Gyms High Turnover Auto Application autopay
EXH0112	Round 11 Tourism Hospitality and Gyms Guidelines FAQ T&C
EXH0113	Round 11 Tourism Hospitality and Gyms Payments and Rejections
EXH0114	Round 11 Tourism Hospitality and Gyms Application
EXH0115	Round 11 Tourism Hospitality and Gyms Approval
EXH0116	Round 12 Business Hardship grant PAID
EXH0117	Round 12 Business Hardship grant REJECTED
EXH0118	Round 12 Business Hardship grant Application
EXH0119	Round 12 Business Hardship grant Guidelines FAQ T&C
EXH0120	Round 13 Tourism Hospitality and Gyms Jan 22 Approval
EXH0121	Round 13 Tourism Hospitality and Gyms Jan 22 Guidelines FAQ T&C
EXH0122	Round 13 Tourism Hospitality and Gyms Jan 22 Round 13 Autopay
EXH0123	Round 13 Tourism Hospitality and Gyms Jan 22 Application
EXH0124	Round 14 Business Hardship Jan 22 Payments and Rejections
EXH0125	Round 14 Business Hardship Jan 22 Application
EXH0126	Round 14 Business Hardship Jan 22 Approval
EXH0127	Round 14 Business Hardship Jan 22 Guidelines FAQ T&C
EXH0128	Round 15 Business Hardship Feb 22 Guidelines FAQ T&C
EXH0129	Round 15 Business Hardship Feb 22 Payments and Rejections
EXH0130	Round 15 Business Hardship Feb 22 Application
EXH0131	Round 15 Business Hardship Feb 22 Approval
EXH0154	COVID-19 Business Support Grants
EXH0158	COVID-19 various Grants Budget and Performance Branch Fund Approvals
EXH0159	COVID-19 various grants Budget and Performance Branch Major Events Support Grant
EXH0160	COVID-19 various grants Budget and Performance Branch Out of Scope Enquiries Examples
EXH0161	COVID-19 Various Grants Budget and Performance Branch Requested not Supported
EXH0162	COVID-19 various grants Budget and Performance Branch Sporting clubs water and sewerage relief further detail
EXH0163	COVID-19 Business Support Grants - Fraudulent Applications
EXH0184	Response to ICAC COVID-19 Questions Part 1
EXH0185	Response to ICAC Emergency Grants Questions Part 2
EXH0186	Response to ICAC Grants Administration Reform Questions part 3
EXH0187	Fraud and Corruption plan
EXH0189	COVID-19 Support Fund [Applicant] 2 - response
EXH0190	COVID-19 Support Fund [Applicant] 2
INT0017	Interview with DTF staff members
PEXH0020	Schedule 1 2 3 and 4 DTF 24 February 2023

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