

B. How we prepared this audit brief

About this audit brief

The purpose of this audit brief was to outline whether the Queensland Government's COVID-19 response and recovery initiatives were designed and managed effectively.

We focused on:

- determining whether central agencies have considered, as suggested in our previous report *Queensland Government response to COVID-19* (Report 3: 2020–21)
 - the objectives of the initiatives and how their effectiveness will be measured
 - the uptake rates and how they compare with expectations
 - the actual costs of delivering the initiatives
- for a selection of initiatives, examining whether they were designed, implemented, and monitored effectively.

Entities subject to this audit

- Queensland Treasury
- Queensland Rural and Industry Development Authority (QRIDA), on behalf of Department of Agriculture and Fisheries (DAF)
- Department of Employment, Small Business and Training (DESBT)
- Department of State Development, Infrastructure, Local Government and Planning (DSDILGP).

Our approach

Assurance engagement

This audit was performed in accordance with the *Auditor-General Auditing Standards*, incorporating, where relevant, the standards on assurance engagements issued by the Auditing and Assurance Standards Board.

We have not provided a reasonable level of assurance on the results of this audit; we have presented key facts only. We did not audit the source data but have done a review of the information provided by the departments.



In conducting the audit, we:

- reviewed documents and data provided by Queensland Treasury regarding the COVID-19 response and recovery initiatives
- reviewed publicly available information, including a selection of ministerial media statements published in the Queensland Cabinet and Ministerial Directory
- selected a sample of initiatives, detailed in Figure B1, and
 - discussed the design, implementation, and monitoring of those initiatives with representatives from the respective lead entities
 - reviewed documents provided by the lead entities
 - reviewed data provided by some of the lead entities
- referred to our previous report *Queensland Government response to COVID-19* (Report 3: 2020–21).

Scope exclusions

Areas we did not cover in preparing this audit brief include:

- assessing the Queensland economy
- assessing the impact of individual initiatives on the economy or the target users
- assessing the pandemic management or the impacts of decisions on border closures.

Initiatives selected for review

Figure B1 lists the packages and initiatives selected for review.

Some of the packages contained initiatives that were managed by several entities; in these cases, the initiatives we selected were related to the entity listed in the table.

Figure B1
Initiatives selected for review

Package	Initiative(s)	Number of initiatives	Entity	Funding (\$ mil.)	Spend to 31 Dec 21 (\$ mil.)
Jobs Support Loan Scheme	Concessional loans (and associated costs)	3	DAF, administered by QRIDA	1,009	1,004
Tax relief	Payroll and land tax relief (rebates, deferrals, waivers)	4	Queensland Treasury	1,965	1,255
Industry Support Package (ISP)	\$1 billion in grants and loans to large, significant businesses	20	Queensland Treasury	193 <i>(\$798 mil. reallocated to other initiatives)</i>	79
COVID Works for Queensland ¹	Allocations to councils to deliver shovel-ready projects	1	DSDILGP	200	176

Package	Initiative(s)	Number of initiatives	Entity	Funding (\$ mil.)	Spend to 31 Dec 21 (\$ mil.)
Workers Assistance Package	\$500 mil. to assist workers and businesses who lose their job or income	18	DESBT	291 <i>(\$104 mil. reallocated to other initiatives; \$103 mil. managed by other entities)</i>	220
Caloundra small business ²	Buy local promotion	1	DESBT	0.003	0.003
Total		47	4 entities	3,658	2,733

Notes:

¹ The COVID Works for Queensland was part of the economic recovery strategy for creating jobs and/or infrastructure and maintenance projects. There were similar programs in prior years. The 2016–17 Works for Queensland was a \$200 million program to support local governments outside of South East Queensland for creating jobs, maintenance and minor infrastructure works. The 2017–19 Works for Queensland was a \$200 million program over 2 years for the same purpose as the 2016–17 program.

² Selected as it was an outlier with low funding for an initiative. There were no significant findings for this initiative.

Source: Queensland Audit Office using data from Queensland Treasury, QRIDA, DESBT, and DSDILGP.

