Government Grants:
A decade of repeating the same mistakes

Lessons from Auditor-General audits (2015 – 2025)

An Institute of Grants Management White Paper

August 2026



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GRANTS MANAGEMENT

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Published by Our Community Pty Ltd, Melbourne, Victoria, Australia
Distributed in the UK by Our Community International, London, United Kingdom

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Published August 2026.

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The Institute of Grants Management (IGM) is part of the Our Community group of enterprises.

Our Community is the engine room for creating and disseminating practical, affordable training, leadership and technological solutions that allow not-for-profit and grantmaking organisations to get on with the crucial work of building stronger communities.

Through the Institute of Grants Management (IGM), we are distilling and disseminating all we've learnt about best practice grants management over more than two decades of tracking grants and working alongside grantmakers and their grantees.

One of the ways we do this is by embedding these lessons into SmartyGrants, a sibling enterprise of the IGM and the favourite tech tool of grantmakers.



Government Grants:
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Introduction

Each year, around $150 billion in grants is distributed across Australia, yet the most rigorous, independent insights into how well that money is planned, delivered and accounted for remain underused. Across Australian jurisdictions, auditors-general have examined grants from every angle: governance, risk management, probity, outcomes, data and systems. Their reports form a rich but fragmented evidence base, full of lessons about what goes wrong, what works, and what "good" grantmaking looks like in practice.

If auditors keep raising the same issues, we should treat those issues not as isolated failings of individual program administrators but as structural features of the Australian grantmaking ecosystem. This paper seeks to map that terrain: where auditors are directing their attention, which risks and gaps matter most for grantmakers, and how existing tools and approaches can be leveraged to respond.

We analyse grants-related auditors-general reports that have been published by federal, state and territory bodies between 2015 and 2025, with the aim of translating audit findings into practical insights for grantmakers, policymakers and system stewards. By surfacing common themes, risks and recommendations across reports, we aim to help funders design and run grants programs that are not only more efficient and compliant, but more effective at creating change.

Our analysis is guided by four core questions:

1. What are the dominant trends in Australian auditors-general reports on grants over the past 10 years, and how have they evolved over time?
2. How do those findings intersect with the contemporary grantmaking frameworks that many funders are already using or considering?
3. What practical steps can grantmakers take, within real-world constraints, to "audit-proof" (or at least "audit-ready") their programs?
4. How SmartyGrants can evolve to help address these recurring problems at the source.

Executive summary

Over the past decade, Australian auditors-general have produced a substantial body of work examining how grants are designed, awarded, managed and evaluated across Commonwealth, state and territory governments. Taken together, these audits provide one of the clearest pictures available of the systemic strengths and weaknesses in Australian public grantmaking.

This report brings those findings together to identify the lessons that matter most for grantmakers today. Its purpose is not to single out individual programs or agencies. In a sector that distributes around $150 billion annually, some level of audit criticism is inevitable. The more important question is whether the sector learns from recurring findings or continues to repeat them.

The evidence shows that many of the same issues have persisted across jurisdictions and across time. Auditors consistently identified problems with fragmented data systems, weak performance measurement, inconsistent documentation, limited transparency around decision-making, uneven post-award monitoring, and capability gaps within grant administration teams. While governments have invested heavily in digital platforms, governance frameworks and standardised guidance, implementation has often been partial and inconsistent.

A central finding of this review is that Australian grantmaking has become more digitised without always becoming more accountable. Many agencies now operate sophisticated online grants systems, but auditors continue to report incomplete data, inconsistent records, unclear evaluation measures and limited ability to demonstrate outcomes. In other words, technology has improved visibility, but not necessarily governance discipline.

The audits also show a clear shift in expectations over time. Earlier reviews focused heavily on procedural compliance and documentation failures. More recent audits place greater emphasis on outcomes, risk management, transparency, data quality and public trust. Increasingly, auditors expect agencies not only to administer grants correctly, but to demonstrate that funding decisions are fair, evidence-based and delivering measurable public value.

Importantly, the review found that most contemporary grants frameworks already describe many elements of good practice. Across jurisdictions, guidance now consistently emphasises proportionality, risk-based management, transparency, outcomes orientation, probity and lifecycle management. The challenge is no longer the absence of frameworks. It is the gap between policy intent and day-to-day operational practice.

Several practical lessons emerge consistently across the decade of audit work:

- Strong grantmaking depends on reliable, standardised data and disciplined record-keeping.
- Evaluation must be built into program design from the outset, rather than treated as an afterthought.
- Transparency around assessment criteria, discretionary decisions and conflicts of interest is essential to maintaining public confidence.
- Post-award monitoring should be proportionate to risk and focused on evidence, not simply procedural acquittal.
- Workforce capability matters. Even well-designed frameworks fail when agencies lack staff with expertise in evaluation, probity, financial oversight and grants administration.
- Standardisation reduces risk, but only when agencies consistently apply common processes, templates and controls.

The report also highlights a broader cultural issue. Many audits describe systems that prioritise compliance activity over learning and improvement. Yet the strongest grants programs are those that treat governance, evaluation and monitoring not as defensive exercises, but as tools for improving outcomes and strengthening public value over time.

For Australian government grantmakers, the key message is straightforward: the sector does not need to start from scratch. A decade of audit findings has already identified where the major risks sit and what better practice looks like. The opportunity now is to convert those lessons into practical, scalable systems that make good grantmaking easier to deliver consistently, even under pressure.

This report is intended as a practical contribution to that effort: a synthesis of recurring lessons from 10 years of audit work, designed to help agencies strengthen grant administration, improve outcomes, and build greater confidence in the integrity and effectiveness of public funding.

Gathering data for this report

This report is informed by a review of 66 publicly published auditor-general reports from each state and territory of Australia, as well as the Australian National Audit Office (ANAO). The scope of reports from each jurisdiction is listed below.

Jurisdiction	Number of reports
ACT	3
COMMONWEALTH	41
NSW	8
NT	2
QLD	4
TAS	3
VIC	3
WA	2

The dataset is weighted towards Commonwealth programs (41 of 66 reports), so the trends primarily reflect higher-value national and jurisdiction-wide schemes rather than smaller niche programs.

The reports span 2015 to 2025 – a period that saw dramatic changes in digitalisation, disaster-response, and shifting political oversight. The scope of reports from each year is listed below:

Year	Number of reports
2015	3
2016	10
2017	3
2018	6
2019	4
2020	8
2021	7
2022	7
2023	5
2024	9
2025	4

Of these reports, 36 are program-specific, focusing on the design, administration, or performance of a single grant program while the other 30 are meta-analysis reports that synthesise findings across many programs, or discuss sector/jurisdiction-wide grantmaking practices.

Methodology

This report was developed by the Institute of Grants Management, with targeted use of AI to support research and refine wording. All AI outputs were reviewed and verified.

Perplexity, an artificial intelligence search engine, was used to extract verbatim lessons from each audit report, and categorise them into ‘Findings’, ‘Recommendations’ and ‘Risks’. It was also used to identify common themes across the dataset, initially generating eight proposed

trends. Following manual review, six of these were found to be consistent across jurisdictions and years. The remaining 258 items (21%) did not align to these trends and were categorised as 'Other'.

Why we've written this paper

For more than two decades we have worked at the intersection of grantmaking practice, technology and sector reform. Through our work with funders and grantseekers, and through the systems we've built and operate (chiefly **SmartyGrants**, for grantmakers, and **Funding Centre**, for grantseekers), we have a clear line of sight into how grants are actually designed, delivered and managed in practice.

Over more than two decades, one pattern has remained consistent: the sector is rich in insight but poor at using it. Auditors-general and other oversight bodies have produced detailed, practical findings on governance, risk, probity and outcomes. Yet these insights are rarely brought together or translated into day-to-day practice. They sit in reports, not systems.

This paper brings that evidence together in a way that is intended to be useful. It combines our direct experience working with grantmakers and grantseekers with a structured analysis of audit findings to identify what consistently goes wrong, what works, and what "good" looks like in practice.

Our aim is practical. We want to equip grantmakers with evidence they can use immediately to improve how programs are run, and to feed those insights back into the tools and approaches we build to support the grants ecosystem. This is part of a broader commitment to lifting the standard of grantmaking practice over time.

This paper does not attempt a line-by-line account of every relevant audit report, nor does it offer legal advice or an opinion on any individual funding body. Grantmaking can be messy and it would be very odd if auditors found nothing at all to complain about.

We've also limited our scope of analysis to the content of the audit reports, which may miss major changes occurring in the sector (for example, the recent development of a centralised grants management system by the NSW Government). If it wasn't in an auditor's report, we haven't mentioned it here.

Some important perspectives are also missing from auditors-general reports themselves; notably, the lived experience of grantseekers and communities on the receiving end of funding programs.

We therefore recommend reading this paper in conjunction **with our other research**: our grantseeker surveys, case studies and white papers, which provide a more rounded picture of the Australian grantmaking landscape.

What this paper does offer is a practical synthesis: a way for busy grantmakers to see at a glance what auditors have been saying about grants, why those things matter, and how to respond in ways that strengthen both compliance and impact. In doing so, it aims to support a more mature conversation between funders, auditors and grantees that moves beyond a narrow focus on receipts and rule-breaches towards a shared interest in learning, outcomes and public value.

Come and talk to us

This report was written by staff at Our Community's Institute of Grants Management division. We love talking grants and welcome conversations with grantmakers worldwide. You can reach us via our **contact page**.

Trends

Across 2015–2025, Australian grantmaking evolved through visible phases of reform, disruption, and digital redesign. From the ANAO's Ethanol Grants review (2015) to the NSW Emergency Relief Grants audit (2025), the dataset reflects a decade of recurrent government challenges and maturing governance culture.

The decade shows six persistent, cross-cutting trends in Australian government grant administration, verified by multiple reports across federal and state/territory jurisdictions. Each trend below appears within multiple audits and persisted across multiple years and regions, establishing consistency and recurrence within the analysis:

- Roughly one-third of all coded findings and risks relate primarily to Data Integrity, and Performance Evaluation, with more than 200 items each referencing missing data, weak indicators or unreliable reporting.
- Governance & Oversight, Post-Award Monitoring and Transparency & Fairness together account for another ~390 coded findings/risks, confirming that control design, acquittals, and decision-making remain central concerns.
- Only a small proportion of items explicitly reference workforce and capability (fewer than 50), but several audits flag capability as a cross-cutting constraint behind weaknesses in evaluation, data and probity.

The findings across all audit reports reinforce that Australian grantmaking faces deeply embedded operational and governance weaknesses that stem from legacy practices, weak data capability, and uneven probity rigour. Notably, some of the most serious findings on legality, transparency and evaluation (e.g. Administration of the Community Health and Hospitals Program, 2023; Effectiveness of the Department of Health and Aged Care's Performance Management of Primary Health Networks, 2024; Implementation and Award of Funding for the Growing Regions Program, 2024) occur at the end of the decade, indicating that higher expectations have not yet translated into consistently stronger practice.

While progress is notable in centralised platforms and codified guidelines, meaningful reform will depend on cross-jurisdictional alignment, investment in staff capability, and cultural shifts toward outcomes-based accountability.

1. Data Integrity

Audit reports across jurisdictions show that grants administration often operates across partially implemented enterprise platforms, local systems and spreadsheets, creating "shadow records" (unofficial or duplicate data that sits outside the primary system of record) and an incomplete whole-of-government view.

Fragmented systems and shadow records

The *NT August 2022 Report* to the Legislative Assembly found that agencies had only partially adopted the GrantsNT platform and continued to rely on Excel, with the auditor warning that this dual-track approach increased audit and control gaps. The Auditor-General recommended that all grants be recorded in GrantsNT or formally justified if handled outside it. At the Commonwealth level, the *Operation of Grants Hubs (2022)* reported that persistent data integrity and consistency issues across different hub ICT solutions posed significant risks to effective monitoring, analysis, and reporting, and called for a single whole-of-government dataset to replace fragmented holdings.

Weak data standards and validation controls

Multiple audits identify missing or unreliable core data fields and weak validation as systemic problems rather than isolated errors. *The Design and Monitoring of the Rural Research and Development for Profit Programme (2016)* reported that there were no systematic validation or quality control checks over performance data submitted by grant recipients, exposing the program to integrity risk. In Queensland, the *Improving Grants Management (2022)* review found that data quality was inconsistent across agencies, with missing recipient names and incomplete postcode information that limited transparency and accountability. *Australian Government Grants Reporting (2021)* recommended stronger data quality controls on GrantConnect, including standardising data entry and auditing variations and recipient identifiers, after identifying widespread inconsistencies in how key fields were recorded.

Automation without harmonisation

Automation has been introduced piecemeal and often without the broader system reform needed to reduce risk or improve data coherence. The Administration of the *Radiation Oncology Health Program Grants Scheme (2016)* found that risk management frameworks were operating over manual processes and legacy systems, and that full automation was assessed as uneconomical without wider Medicare systems reform, leaving manual processing risks largely intact. *The Efficiency of the Australia Council's Administration of Grants (2017)* noted that the Council had begun automating payments and communications to reduce manual handling, but that the impact of this automation was still under review and not fully embedded. By 2022, the *Operation of Grants Hubs* audit showed that although the hubs were intended to streamline administration, they still suffered from data integrity and consistency issues and lacked a fully implemented whole-of-government data warehouse, meaning that automation had not yet delivered harmonised or analytically robust datasets.

Overall trajectory across the decade

The 2015–2025 period reflects a shift from low-tech opacity to digitised opacity: governments invested in platforms, hubs, and central registers, but did not consistently enforce system use, harmonise data standards, or build validation and probity controls into everyday practice. Early audits emphasised manual processing, legacy systems, and undocumented decisions; mid-period reviews documented the burdens and quality problems created by fragmented tools; later work on grants hubs, GrantConnect, and state platforms revealed that even where data is centralised, it remained incomplete, inconsistently structured, and difficult to join across programs and jurisdictions. The result is a decade in which transparency rhetoric and technical infrastructure advanced faster than governance, leaving persistent reporting gaps at the heart of Australian grants administration.

2. Performance Evaluation (Assessing Outcomes)

Performance evaluation remains the weakest element of grant administration, with many audited programs unable to demonstrate whether funded activities achieve their stated policy objectives, opening grantmakers up to reputational, probity and sustainability risks, and wasting precious funds.

Weaknesses in reported outcomes

Across Commonwealth and state programs, many audited schemes have been unable to show whether grants have achieved their stated objectives, because outcome frameworks, indicators and data quality have been underdeveloped.

The ANAO's *Design and Monitoring of the Rural Research and Development for Profit Programme* (2016) found that its performance framework did not provide sufficient data to demonstrate outcomes and lacked systematic validation of recipient-reported results, yet the program was extended and allocated an additional $100 million without outcome evidence. *The Ethanol Production Grants Program* (ANAO, 2015) operated for more than a decade before clear objectives and outcome measures were set, meaning the environmental and regional development benefits of almost $900 million in expenditure could only be assessed as modest and high-cost in hindsight.

State-level audits echo these gaps: *Victoria's Grants to Non-Government Schools* (2016) reported that funding agreements set broad aspirations but lacked explicit targets and performance measures, and most sampled schools could not provide detailed evidence of how disability and special-purpose grants were used, preventing a clear link between funding and educational outcomes. More recently, Tasmania's *Department of Health's Funding of Community Service Organisations* (2025) and the *Tasmanian Community Fund Referendum Support and AICR Grant Assessment* (2024) point to vague or inconsistent outcome specifications in service agreements, making it difficult to assess whether funded activities deliver the intended health and community benefits.

Poor performance measurement as risk

The performance evaluation gap is increasingly framed as a risk to financial resilience, probity and service sustainability across jurisdictions and tiers of government.

In Queensland, the *2024 Status of Auditor-General's Recommendations* highlights that weak outcome measurement and limited evaluation capability constrain agencies' ability to demonstrate value for money or adjust programs in response to poor results, which in turn undermines long-term financial sustainability.

At the Commonwealth level, the *Administration of the Community Health and Hospitals Program (2023) and the Effectiveness of the Department of Health and Aged Care's Performance Management of Primary Health Networks (2024)* both report incomplete or weakly aligned performance indicators, limiting assurance that substantial health investments are improving access or outcomes as intended.

Emerging performance-linked approaches

Recent reports show a subtle shift towards more structured, performance-linked and risk-based grant governance, though implementation remains uneven.

The Victorian Auditor-General's Office (VAGO) report *Grants to non-government organisations: improving accountability (2020)* recommended linking payments to clearly defined performance milestones, standardising funding agreements and accountability requirements proportionate to risk and materiality, and conducting regular, systematic evaluations with results published in annual reports. The same report called for enhanced public reporting that links grant disclosures to measurable outcomes, signalling an explicit move from simple expenditure reporting to outcomes-focused transparency.

In Queensland, the *2024 Status of Auditor-General's Recommendations* noted that

most departments had implemented or were progressing systems to monitor and report on grant performance, milestones and outcomes, while also recommending the development and application of consistent performance and evaluation metrics across entities to support benchmarking. The same report recommended modernising grant, service and asset management systems, and strengthening contract and project management, including performance-based funding and accountability models, indicating recognition that better systems and metrics are prerequisites for robust performance evaluation.

Overall trajectory across the decade

From 2015 to 2025, the trend in auditor comments relating to program outcomes has changed dramatically.

During the period of 2015 to 2017, reports found that outcomes were largely undefined across grant programs. From 2018 to 2021, Commonwealth entities led the move towards defined program objectives and the establishment of evaluation frameworks, albeit with some gaps. From 2022, stronger recommendations began to emerge. These included recommendations for mandatory evaluations and clearer links between grant agreements and strategic objectives.

The last two years of our study period saw a shift towards more explicit expectations for performance-linked, risk-based grant evaluation, though many audits still show that this shift is partial and uneven across jurisdictions and programs.

3. Transparency & Fairness

Across Commonwealth and state jurisdictions, transparency and fairness remain persistently weak points in grantmaking practice, with non-competitive funding, inadequate documentation and discretionary overrides recurring over more than a decade of audits.

Non-competitive or closed processes have been normalised rather than reserved for genuinely exceptional cases, with the issue frequently compounded by poor justification, opaque criteria and unmanaged conflicts of interest.

Non-competitive processes and weak contestability

Multiple Commonwealth audits demonstrate that extensive use of non-competitive and closed processes materially reduces contestability and weakens assurance that value for money is achieved.

The *Award of Funding under the Safer Streets Programme (2015)* found that the program operated as a closed, non-competitive process limited to pre-identified election commitments, directly reducing transparency and fairness in selection. Similar issues are evident in the *Indigenous Advancement Strategy – Children and Schooling Program and Safety and Wellbeing Program (2020)*, where between 2016 and 2019 around 90% of Children and Schooling funding and 95% of Safety and Wellbeing funding were allocated non-competitively, often to the same providers, entrenching incumbency and limiting innovation.

Australian Government Grants Reporting (2021) further quantified these patterns, finding that 19% of grant funding was provided via variations to existing awards and 42% via closed, non-competitive selections, indicating that such practices are a structural rather than exceptional feature of the system.

Risk assessments in the ANAO's *Award of Funding under the Supporting Reliable Energy Infrastructure Program (2021)* also concluded that non-competitive, ad hoc selection processes created exposure to perceived or actual bias, reducing transparency and confidence in grants administration.

Opaque criteria, documentation gaps and auditability

Repeated audit findings highlight that program design and decision records often do not provide a clear line of sight from published criteria to funding outcomes.

In the *Award of Funding under the 20 Million Trees Programme (2016)*, failure to apply consistent merit criteria was found to undermine transparency and fairness. The Design of, and Award of Funding Under, the Living Safe Together Grants Programme (2016) audit identified cases where successful applications received funding over higher-scoring ones, reducing transparency, consistency and perceived fairness. The *Apprenticeship Training – alternative delivery pilots (2017)* report found that Stream 1 grants were allocated through a non-competitive government selection process and that the justification for accepting late Stream 2 applications was poorly documented, weakening transparency and potentially creating perceptions of unfairness in future grant processes. Recommendations from this audit stressed the need to maintain comprehensive assessment documentation even in non-competitive rounds to ensure auditability against Commonwealth Grants Rules and Principles.

Other high-value programs illustrate similar documentation and transparency gaps. In the *Award of a $443.3 Million Grant to the Great Barrier Reef Foundation (2019)*, auditors concluded that departmental advice to ministers lacked adequate rigour and documentation, with limited exploration of alternative partners and no competitive process used, prompting recommendations to include explicit assessment criteria in guidelines for non-competitive grants.

In the *Award of Funding under the Building Better Regions Fund (2022)*, program guidelines did not clearly disclose the membership of the ministerial panel or the discretionary "other factors" used to override merit assessments, undermining transparency and fairness in the eyes of applicants and the public.

More recently, the *Award of Funding under the Disaster Ready Fund (2025)* found that late publication of guidelines and unreviewed changes increased the risk of inconsistent application processes, reduced transparency, and potentially undermined confidence in the fairness of assessments.

Ministerial discretion and political influence

Several reports show a blurred boundary between technical assessment processes and ministerial discretion, with significant implications for perceived fairness.

The Integrity of Grant Program Administration (NSW, 2022) found that ministerial overrides in the Regional Communities Fund (RCF) occurred without documented reasons, introducing unchecked discretionary power and heightening perceptions of corruption and bias risk. In the *ANAO's Award of Funding under the Building Better Regions Fund (2022)*, the lack of clarity about the ministerial panel and the "other factors" determining departures from ranked recommendations highlighted how opaque discretionary decision-making can erode confidence in the integrity of outcomes.

These findings, alongside closed, election- commitment-based programs mentioned earlier *(Safer Streets Program, Children and Schooling Program, Safety and Wellbeing Program)*,

reinforces a broader pattern in which political or discretionary considerations are exercised without commensurate transparency, clear criteria or robust justification.

Overall trajectory across the decade

From 2015 to around 2017, audits focussed heavily on closed and election-commitment-based programs with minimal contestability and weak documentation.

From 2018 onwards, the nature of transparency concerns evolved from simple lack of openness about selection and criteria, to more complex issues involving inconsistent application of merit, overriding of scoring, and inadequate documentation in increasingly sophisticated program environments.

Between 2021 and 2025, auditors progressively sharpened their focus on ministerial discretion and structural bias risk, highlighting that without clear limits, disclosure and recorded reasons, discretionary choices erode public confidence in fairness regardless of nominal compliance with formal rules.

4. Governance & Oversight

Across national and state audit reports, governance and oversight arrangements for grants are characterised by partial standardisation, uneven implementation of controls, and repeated calls for stronger whole-of-government coordination.

Inconsistent use of governance frameworks

Several audits identify basic governance controls that are not consistently applied, especially around conflicts of interest, probity, and procurement.

The ANAO's report on *Management of Conflicts of Interest in Procurement Activity and Grants Programs (2020)* explicitly recommends periodic reviews to test the effectiveness of conflict-of-interest frameworks and to ensure that they are aligned with the Commonwealth Grant Rules and Principles, highlighting the current gap between policy expectations and operational practice.

In New South Wales, the Grants Administration for Disaster Relief (2021) report finds that Service NSW needs to establish a formal grants administration framework covering fraud controls, governance, and probity standards for future programs, indicating that these foundational controls were not yet embedded at the time of the audit despite the presence of the *NSW Grants Administration Guide*.

Within state health portfolios, the *Tasmanian Department of Health's funding of community service organisations (2025)* report concludes that procurement and contract management frameworks were non-compliant with Treasurer's Instructions, lacked a central register, and exhibited systemic governance issues that remained unaddressed, reinforcing the picture of fragmented and entity-specific governance baselines.

Underdeveloped strategic planning and risk-based management

Audits also point to underdeveloped strategic and risk-based governance of grants.

The report on *Administration of the Community Health and Hospitals Program (2023)* recommends strengthening financial controls through an external review of governance frameworks and the introduction of quarterly grants assurance testing, underscoring the need for more systematic, risk-informed oversight over a large and complex grants portfolio. The same program is criticised for deficient executive oversight and fragmented

governance, which increased exposure to fraud and misuse of grant funds, illustrating the consequences of weak strategic control at senior-leadership level.

Earlier lessons from the *Administration of the Early Years Quality Fund (2015)* highlight governance and compliance risks arising from inconsistent application of eligibility criteria, inadequate documentation, and non-adherence to Commonwealth Grant Guidelines – issues that flow directly from the absence of robust, embedded governance frameworks at the design and implementation stages.

In Tasmania, the report into the *Department of Health's funding of community service organisations (2025)* includes a recommendation that Health participate in and adopt the forthcoming whole-of-government outcomes-based purchasing framework led by Department of Premier and Cabinet (DPAC) and Treasury, signalling an emerging shift towards more strategic, outcomes-oriented governance but also confirming that such frameworks are not yet consistently in place.

More broadly, the *Operation of Grants Hubs (2022)* recommends establishing a whole-of-government dataset on grants administration and payments, supported by robust arrangements to assure data quality and integrity, reflecting a recognition that effective risk-based oversight increasingly depends on standardised, high-quality data that remains incomplete or fragmented in current practice.

Overall trajectory across the decade

Across 2015 to 2025, the trend in auditor comments moved from isolated, program-specific governance failures towards broader attempts at centralisation and standardisation but with persistent inconsistency in how far entities implement and sustain these changes.

Early audits emphasise a lack of basic compliance and documentation, mid-period reports stress embedding probity, conflict-of-interest, and fraud controls, and later audits focus on whole-of-government processes, shared datasets, and outcomes-based frameworks; yet repeated findings of weak governance, fragmented oversight, and partial integration show that standardisation in program governance has progressed unevenly and remains an ongoing challenge.

(**Authors' note:** We note that government standardisation efforts have accelerated across Australian jurisdictions in recent years. We anticipate these efforts will change the tenor of auditors' analyses in the years to come.)

5. Acquittal & Post-Award Monitoring

Across the decade, audits at Commonwealth and state level show that acquittal (project and financial reporting) and post-award monitoring continue to face delayed, incomplete or low-evidence processes limiting assurance that funds are used as intended.

Persistent weaknesses in acquittal processes

VAGO's *Grants to non-government organisations: improving accountability (2020)* reports that monitoring by Victorian agencies is often delayed or incomplete and frequently lacks timely verification, feedback, or formal processes to recover unspent funds, while the accompanying annual report highlights that delayed acquittals and incomplete reconciliations create risks of misstatement and ineligible expenditure.

In Tasmania, the Department of Health's Funding of Community Service Organisations (2025) is described as ineffective due to unclear funding methods and weak monitoring systems, and the Auditor-General further notes that delays and decentralised oversight create inconsistency in monitoring and reporting, weakening accountability.

At the Commonwealth level, the *Administration of the Community Health and Hospitals Program (2023)* found that milestone monitoring under national partnership agreements was inconsistently evidence-based, with some payments lacking supporting documentation, and the *Safer Communities Fund (2022)* and earlier *Safer Streets Programme (2015)* are both criticised for weak controls on eligibility, acquittals and funding agreements, heightening the risk of incomplete or undelivered projects.

In Queensland, *Improving grants management (2022)* concludes that manual grant approval and acquittal processes increase exposure to error, fraud and inconsistent compliance, and that insufficient monitoring of acquittals allows misuse or inefficiency in grant spending to persist undetected.

In Western Australia's *COVID-19 Relief Fund (2020)*, grantees' self-reported outcomes were found to be potentially unverifiable because acquittal requirements were unclear and reporting timelines delayed, illustrating how crisis-era relaxation of controls can create longer-term assurance gaps.

The New South Wales probe into *Grants to Non-Government Schools (2018)* adds another dimension, noting that although the Department recovers overpaid or ineligible grants, this occurs largely on a reactive basis and that proactive monitoring measures are limited, while lack of monitoring of schools' progress toward grant objectives poses a risk that public resources are used ineffectively.

Fraud control and risk assurance

Several findings explicitly link post-award controls to fraud and systemic risk.

The *National Indigenous Australians Agency's Management of Provider Fraud and Non-compliance (2023)* notes that insufficient fraud risk assessments and data monitoring limit the agency's visibility of systemic provider risks across the Indigenous Advancement Strategy, meaning that even where monitoring mechanisms exist, they do not reliably identify emerging patterns of non-compliance.

The Commonwealth audit of the *Indigenous Advancement Strategy – Children and Schooling and Safety and Wellbeing programs (2020)* similarly observes that, although mechanisms such as site visits and performance reporting were in place, poor record-keeping and reliance on unverified self-reported data significantly limited their effectiveness as assurance tools.

These examples show that weaknesses in acquittal design, documentation and data quality do not just undermine financial accuracy; they also erode the capacity of entities to understand systemic risk and to intervene early where misuse or non-performance occurs.

Emerging risk-based approaches

The reports analysed for this report capture a push from auditors toward more risk-based and system-enabled post-award controls.

Queensland's *Improving grants management (2022)* recommends moving away from manual processes towards online systems that support consistent approval and

acquittal workflows, automate monitoring of outstanding deliverables, and ensure sufficient evidence of compliant spending is obtained before further instalments are released.

VAGO's *Grants to non-government organisations: improving accountability (2020)* urges Victorian agencies to strengthen monitoring by introducing timelier verification, clearer feedback loops with recipients, and formal procedures to recover unspent funds, thereby linking post-award controls more directly to value-for-money and program improvement.

Across multiple jurisdictions, there is also an emerging emphasis on clarifying monitoring and acquittal requirements up front, so that expectations about evidence, timelines and reporting are explicit in funding agreements – an argument underscored by Tasmanian and Commonwealth findings that criticise unclear arrangements and recommend more structured frameworks.

While these reforms are not yet universal, they indicate a shift from treating acquittal as a static, end-of-project formality toward integrating it into a broader, risk-sensitive and data-informed model of grant oversight.

Overall trajectory across the decade

Over the period from 2015 to 2025, the findings show a clear evolution in how auditors frame acquittal and post-award monitoring, even as many fundamental weaknesses persist. The overall trajectory across the decade is from under-specified and largely compliance-driven acquittal arrangements toward more explicit expectations that post-award controls should be risk-based, timely and evidence-rich. However, the reports also make clear that the transition to meet this expectation is incomplete and uneven across jurisdictions, programs and sectors.

6. Workforce Capacity & Capability

Across Australian jurisdictions, public audit offices identify recurring skills and capability deficits that undermine the consistency, transparency, and effectiveness of grantmaking. These weaknesses are most evident in workforce planning, financial reporting, evaluation and data use, and applied governance and probity practice, and are repeatedly highlighted through concrete case examples over the decade.

Recruitment capability

In Queensland, the 2024 *Status of Auditor-General's Recommendations* report explicitly warns that "workforce limitations, outdated recruitment, [and] insufficient upskilling" pose a risk to future capability and service delivery, particularly for smaller agencies administering complex grant programs. The same report calls for regular workforce planning, contemporary recruitment, and cross-agency training as core responses, underscoring that many entities lack staff with the analytical and risk-management skills needed to manage and monitor grants effectively.

Analytical capability

Northern Territory audits also point to constrained analytical capacity, with the *2023–24 Annual Report* noting "budget constraints [that] reduced the scope of compliance reviews," thereby increasing the risk that fraud or error related to grants and complex programs might go undetected.

This reflects a skills and resourcing gap in both frontline grant administration and internal audit functions, where limited staff capability and coverage reduce the depth and frequency of assurance work on grant schemes.

Financial reporting and grant accounting skills

Tasmanian audits of two State Growth grant programs found progress and acquittal reports often lacked proof of recipient cash contributions or evidence that funds were spent on approved purposes, reflecting weak financial control and documentation skills within program teams.

Western Australia's 2021 grants administration review reported that 47% of sampled grants were non-compliant with monitoring and reporting requirements, with some agreements missing recovery or sanction clauses, indicating limited capability in designing and operating fit-for-purpose financial acquittal and enforcement arrangements.

Governance, probity, and documentation capability

Commonwealth-level audits expose similar governance weaknesses: the *Community Sport Infrastructure Program* audit (2020) found that 61% of funded projects were below the merit-based cutoff score, with reasons for funding decisions not clearly documented and conflict-of-interest processes incomplete.

The National Indigenous Australians Agency fraud and non-compliance audit (2023) reported that mandatory fraud and grants administration training was out of date (last updated in 2019 and 2021), and that proactive, data-driven fraud controls were largely absent, highlighting both training gaps and limited capability to deploy modern risk-based oversight tools.

Overall trajectory across the decade

Across the decade, the findings suggest modest improvement in some areas, such as introduction of mandatory grants administration training under the Indigenous Advancement Strategy and centralisation efforts like the GrantsNT platform. However, issues in revenue recognition, evaluation design, conflict-of-interest management, and documentation recur in multiple later audits, indicating that the pace of capability development is slower than the growth in grant volume, complexity, and scrutiny expectations.

Intersection with contemporary frameworks

Several grantmaking frameworks, which include best practice guidance, tools and templates, and in some cases mandatory requirements, have been developed across Australian state and federal jurisdictions.

The frameworks listed in *Appendix B* articulate how grants should be designed and managed; the audits show where practice falls short. When read together, they reveal that policy and frameworks now articulate many of the lessons found in the early period of 2015–2018, but audits from 2022–2025 show partial and uneven implementation of these findings and recommendations.

Data Integrity

Contemporary frameworks give data integrity a clearer and more central role than earlier rules did.

The *Australian Government Grants Framework* mandates use of GrantConnect as the single authoritative platform for publishing opportunities and grants awarded, and updated guidance on publishing and reporting requirements emphasises timely, reliable information to support parliamentary and public scrutiny.

The *Commonwealth Grants Rules and Principles (CGRPs)*, together with emerging fact sheets, also push for consistent data structures and for guidelines to spell out monitoring and reporting expectations, making it easier to align administrative data with performance information.

NSW, Victoria and other states promote harmonisation of processes and encourage the use of central registers and digital workflows; NT's GrantsNT platform was introduced specifically to bring grant records into a single system and reduce spreadsheet reliance. Yet audits still describe a landscape of partial platform adoption, shadow systems, missing or inconsistent key fields and limited cross-program visibility. Investment in platforms has moved the system from "paper opacity" to "digitised opacity": data is online but not always complete, validated or joined up.

Frameworks now recognise that high-quality, centralised data enables transparency, risk management and performance evaluation, but the decade of audits suggests that practical enforcement of data standards, and resourcing for data stewardship, hasn't kept pace with policy ambitions.

Performance Evaluation

The divergence between framework intent and audit reality is most stark in performance evaluation. Current frameworks consistently promote an outcomes orientation: the *Australian Government Grants Framework* explicitly links grants to the wider performance framework and expects guidelines to state policy outcomes, monitoring requirements and evaluation strategies; the CGRPs reinforce that guidelines should articulate outcomes and the evaluation measures that will be used. *NSW's Grants Administration Guide*'s key principles include an "outcomes orientation" and require grant administration to focus on achieving outcomes and benefits consistent with government objectives. Victoria's design guide requires program logic, clearly defined benefits and evaluation planning before launch. In WA, outcomes-based grantmaking guides encourage agencies to specify outcome indicators and link payments to milestones.

Despite this architecture, audits over the decade consistently report undefined or vague outcomes, absent baselines, weak indicators and unvalidated self-reported data. What this reveals is that frameworks have caught up with best practice on paper, but evaluation practices are frequently peripheral in day-to-day grant management.

Transparency & Fairness

Modern frameworks now embed many of the transparency and fairness safeguards that audits repeatedly called for in the early parts of the last decade.

The CGRPs make merit-based processes and consistency with grant guidelines explicit key principles, requiring that officials use competitive selection by default, clearly articulate eligibility and assessment criteria, and document reasons for decisions that depart from ranked recommendations or occur via non-competitive methods.

The *NSW Grants Administration Guide* mirrors this approach, setting whole-of-government principles of robust planning and design, proportionality, outcomes orientation and value with public money, and mandating documentation of assessment decisions, ministerial directions and funding conditions.

Victorian guidance in *Better Grants by Design* likewise emphasises clear problem definition, transparent criteria and explicit justification for choosing competitive, negotiated or allocated mechanisms.

Against this backdrop, the audit trend of persistent non-competitive allocations, opaque "other factors" and weak documentation indicates that the primary issue is not the absence of rules but the uneven adoption of their spirit. Frameworks now treat transparency and fairness as explicit design requirements; audits show a culture in which discretion, expediency and incumbency increasingly override contestability and documented merit.

Governance & Oversight

Federally, the *Australian Government Grants Framework* positions the *CGRPs* as the single set of obligations for non-corporate Commonwealth entities, underpinned by the Public Governance, Performance and Accountability Act (PGPA), and supported by whole-of-government guidance and GrantConnect. In NSW, the *Grants Administration Guide* harmonises grants administration across agencies and anchors probity, conflicts of interest and governance expectations in one document. Victoria's *Better Grants by Design* guide and the *Investment Principles for Discretionary Grants* play a similar role, providing a shared lifecycle model and investment tests for all departments. Other jurisdictions (Queensland, NT, ACT) achieve comparable aims through a combination of financial management frameworks, central manuals and platforms.

However, the decade of audits highlights non-standard approaches, agency-specific exceptions and partial adoption of central systems, including under-use of Commonwealth Grants Hubs and state platforms.

The frameworks create a clearer baseline for standardisation than existed in 2015, but oversight remains patchy where entities can opt out, where machinery-of-government changes are not matched by governance updates, or where central policies lack strong enforcement. The trend is therefore one of converging design but still fragmented execution.

Acquittal & Post-Award Monitoring

A similar pattern appears in acquittal and post-award monitoring.

The *CGRPs* and associated process guidance describe monitoring, milestone-based payments and grant closure as integral lifecycle stages, and stress that arrangements should be proportionate to risk and materiality. NSW's *Grants Administration Guide* includes detailed requirements for ongoing management, specifying that officials must ensure clear written terms and conditions, timely monitoring and documented decisions, while the Queensland and Victoria guides treat acquittals and evaluation as final stages of a structured lifecycle. Outcomes-oriented resources in other state jurisdictions further encourage agencies to align monitoring information with outcome indicators, using it to inform future program design.

Nevertheless, the decade of audits portrays post-award controls as a persistent weak point, documenting delays in acquittals, incomplete evidence, limited verification, inconsistent recovery of unspent funds, and a reliance on self-reporting.

Frameworks now describe a more dynamic, risk-based conception of post-award oversight, but the lived practice in many programs still resembles an older model where acquittal is a late, largely procedural formality rather than a central mechanism for assurance and learning.

Workforce Capacity & Capability

Underlying these intersections is the question of workforce capability. Modern frameworks presume officials can do it all: interpret merit criteria, manage sophisticated conflicts of interest, design proportionate risk controls, use digital platforms effectively and design and interpret outcome measures. The Australian Government Grants Framework is supported by a grants toolkit and training resources, and some state jurisdictions are developing whole-of-government grants centres to support better practice; NSW's guide emphasises robust planning and design and a "probity-rich" environment, both dependent on skilled staff.

However, the cross-jurisdictional audit record shows that many agencies lack sufficient specialist skills in public sector accounting for grants, evaluation design, fraud control, data analysis and documentation. Smaller agencies are particularly exposed, administering complex grants with limited staff and high turnover. This implementation gap means that frameworks can signal the right principles and processes, but real change depends on sustained investment in capability, support and practical tools that make it easier to "do the right thing" under pressure.

Recommendations

Cross-cutting design principles

Ultimately, audit reports are designed to highlight gaps in processes and procedures, not catch grantmakers out and impose punishment. As such, preparing for audit should focus on ensuring you are building towards better practice grantmaking, rather than avoiding getting in trouble.

The following principles are based on a high-level summary of the audit reports, with an eye to getting grantmaking teams "audit-ready" without creating too much work for agency staff. These principles condense the six trends above into five design choices that all grantmakers can easily take forward, supported by SmartyGrants' best practice principles for grantmaking.

- **Be explicit, not exhaustive:** state clearly what matters (criteria, process, responsibilities, documentation) without producing unwieldy manuals staff will not use. See our '**Grantmaking Toolkit**' for more advice on this design principle (note: this resource is available only to SmartyGrants users, available via logging into the Help Hub).
- **Make risk the organising principle:** only accept more effort, documentation and scrutiny where risk and materiality justify it. See our Whitepaper '**Risk management and the grantmaking lifecycle**' for more advice on this design principle.
- **Build once, reuse everywhere:** central templates, core data fields and shared training help mitigate systemic weaknesses while reducing effort for program teams and grantees. See our Whitepaper '**The Goldilocks Zone of Grant Standardisation**' for more advice on this design principle.
- **Treat assessment as a professional discipline, not an administrative step:** invest in trained assessors, well-supported panels or independent assessment providers to improve consistency, transparency and defensibility of grant decisions. See our Issues Paper '**Better Grant Decisions: The Case for Independent Assessments**' for more advice on this design principle.
- **Close the loop:** ensure that evaluation findings and acquittal insights are fed back into design and guidance updates. See our Whitepaper '**Shifting to Outcomes-Oriented Grantmaking**' for more advice on this design principle.

Audit Summary

The expanded recommendations below bring together the most detailed audit findings to provide a comprehensive improvement framework for those directly involved in policymaking as well as grantmaking practice. Because the underlying audits rarely capture lived experience, these recommendations should be read alongside grantseeker and community evidence, not as a complete account of best practice.

Commonwealth entities

Fix data integrity and use hubs/platforms well

- Mandate that all grants are recorded in the entity's core system with minimal, documented exceptions.
- Implement a standard minimum data set (e.g. SmartyGrants' default standard fields) and automated validation.
- Work with Finance and (if relevant) hubs to adopt common performance metrics and a whole-of-government grants dataset.

Tighten transparency and ministerial discretion

- Use a standard "high-risk decision note" (1–2 pages) for non-competitive, single-recipient, large-variation or election-commitment grants, explicitly recording: criteria, scores, value-for-money, conflicts, and advice to ministers.
- For ministerial panels, define and publish "other factors" in the guidelines, and require recorded reasons when lower-ranked projects are approved.
- When using closed or ad hoc processes, include in the ministerial brief a short justification (e.g. why non-competitive, what alternatives were considered, why chosen entity).

Standardise governance under CGRPs, not program-by-program

- Maintain a single departmental-level grants administration framework aligned to the CGRPs (eligibility, assessment, conflicts, documentation, monitoring, evaluation), then apply it across all programs.
- Use simple risk tiers (e.g. low/medium/high) with default expectations for probity steps, documentation and acquittal evidence.
- Implement mandatory grant-specific conflict-of-interest declarations for all assessors and senior reviewers on each round, with registers retained.

Build outcomes and evaluation into design from the start

- Require every new large-scale program to lodge a short options analysis and program logic, with draft indicators, before first round approval.
- Put a small, standard set of outcome measures and data expectations into the model conditions of grant and tailor up or down by risk.
- Schedule mid-term and end-of-program evaluations in the initial documentation for major or ongoing programs.

Make post-award monitoring and payments genuinely risk-based

- Link payment schedules and amounts to milestones and project cash-flow.
- Define a risk-based monitoring model in the corporate framework i.e. light acquittal for low-risk grants, evidence-based milestones and occasional site checks for high-risk grants.
- Re-assess long-running grants or providers on merit when renewing or varying large commitments rather than provide default extensions.

Use templates and training to reduce burden

- Maintain a small, central suite of CGRP-compliant templates (e.g. guidelines, assessment plans, decision minutes, risk and fraud checklists, monitoring plans).
- Require short, periodic grants administration training (including fraud and conflict management) for relevant staff.

State and Territory entities

Strengthen systems and data without over-investing

- Where a central platform/hub exists (e.g. NSW OneGMS, GrantsNT), enforce the requirement to record all grants in that system or document reasoned exceptions, and perform periodic reconciliations with finance systems.
- For jurisdictions still reliant on spreadsheets, adopt a standard reporting template with core fields (program, value, dates, recipient, location, process type, risk) and require periodic upload to a central repository.
- Introduce simple validation and control checks (mandatory fields, drop-down codes, basic reconciliations) rather than bespoke IT builds.

Lift performance evaluation with scalable tools

- Provide a centrally developed evaluation toolkit (logic models, indicator banks, simple survey templates) and require at least basic outcome evaluation for programs above a threshold.
- Build evaluation clauses into standard funding agreements (e.g. participation in a short outcome survey, provision of minimal data), so performance information can be gathered without bespoke designs for every small program.

Improve transparency and probity

- Require all ministerial-discretionary programs to have publicly available guidelines and criteria, with clear separation of roles between officials (assessment) and elected representatives (approval).
- Prohibit elected officials from assessing or ranking grant applications and require specific conflict-of-interest declarations for each decision.
- For politically sensitive grants, require a short, documented risk assessment, legal basis analysis and records of advice received.

Establish a clear, lightweight jurisdiction-wide baseline

- Issue a concise, whole-of government grants framework and supporting guidelines covering eligibility, assessment, conflicts, documentation, acquittals and evaluation.
- Require agencies to align their internal procedures and templates to that baseline, with central review focused on the highest-risk portfolios (health, infrastructure, community services) first.

Make acquittals and monitoring consistent and risk-based

- Adopt standard acquittal templates and guidance (i.e. what evidence is expected at different risk/size levels).
- Move from purely reactive financial recovery to simple planned monitoring: basic checks for all grants, plus targeted sampling, site visits or independent verification for higher-risk or larger grants.
- Ensure funding agreements explicitly set out consequences for non-compliance and processes for recovering unspent funds.

Build targeted capability, especially for small agencies

- Implement short, practical training for agency staff involved in grants, covering conflicts management, documentation, fraud risks, and use of standard templates.
- Support cross-agency communities of practice and shared resources (e.g. template packs, sample evaluation plans).

Appendices

Appendix A: Audit reports across Australian Commonwealth and State/Territory Jurisdictions (2015 – 2025)

Jurisdiction	Report Title	Year	URL
AUS	The Ethanol Production Grants Program	2015	https://www.anao.gov.au/work/performance-audit/ethanol-production-grants-program
AUS	Administration of the Early Years Quality Fund	2015	https://www.anao.gov.au/work/performance-audit/administration-early-years-quality-fund
AUS	The Award of Funding under the Safer Streets Programme	2015	https://www.anao.gov.au/work/performance-audit/award-funding-under-safer-streets-programme
AUS	Design and Monitoring of the Rural Research and Development for Profit Programme	2016	https://www.anao.gov.au/work/performance-audit/design-and-monitoring-the-rural-research-and-development-profit-programme
AUS	Design and Implementation of the First Funding Round of the Bridges Renewal Programme	2016	https://www.anao.gov.au/work/performance-audit/design-and-implementation-first-funding-round-bridges-renewal-programme
AUS	Administration of the Commonwealth Scientific and Industrial Research Organisation's Gift to the Science and Industry Endowment Fund	2016	https://www.anao.gov.au/work/performance-audit/administration-commonwealth-scientific-and-industrial-research-organisations
AUS	Administration of the Radiation Oncology Health Program Grants Scheme	2016	https://www.anao.gov.au/work/performance-audit/administration-radiation-oncology-health-program-grants-scheme
AUS	Award of Funding under the 20 Million Trees Programme	2016	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-20-million-trees-programme
AUS	The Design of, and Award of Funding Under, the Living Safe Together Grants Programme	2016	https://www.anao.gov.au/work/performance-audit/the-design-and-award-funding-under-the-living-safe-together-grants-programme
AUS	Award of Funding under the Mobile Black Spot Programme	2016	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-mobile-black-spot-programme
AUS	Design and Implementation of Round Two of the National Stronger Regions Fund	2016	https://www.anao.gov.au/work/performance-audit/design-and-implementation-round-two-the-national-stronger-regions-fund

Jurisdiction	Report Title	Year	URL
AUS	Delivery and Evaluation of Grant Programmes	2016	https://www.anao.gov.au/work/performance-audit/delivery-and-evaluation-grant-programmes
VIC	Grants to Non-Government Schools	2016	https://www.audit.vic.gov.au/report/grants-non-government-schools
AUS	The Approval and Administration of Commonwealth Funding for the WestConnex Project	2017	https://www.anao.gov.au/work/performance-audit/the-approval-and-administration-commonwealth-funding-the-westconnex-project
AUS	Apprenticeship Training – alternative delivery pilots	2017	https://www.anao.gov.au/work/performance-audit/apprenticeship-training-alternative-delivery-pilots
AUS	Efficiency of the Australia Council's Administration of Grants	2017	https://www.anao.gov.au/work/performance-audit/efficiency-australia-councils-admin-grants
AUS	Primary Healthcare Grants under the Indigenous Australians' Health Program	2018	https://www.anao.gov.au/work/performance-audit/primary-healthcare-grants-under-the-indigenous-australians-health-program
AUS	Award of Funding under the Community Development Grants Program	2018	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-community-development-grants-program
AUS	Administration of the Data Retention Industry Grants Program	2018	https://www.anao.gov.au/work/performance-audit/administration-data-retention-industry-grants-program
NSW	Grants to Non-Government Schools	2018	https://www.audit.nsw.gov.au/our-work/reports/grants-to-non-government-schools
NSW	Performance Audit: Regional Assistance Programs	2018	https://www.audit.nsw.gov.au/our-work/reports/regional-assistance-programs
TAS	Administration of two grant programs by the Department of State Growth	2018	https://audit.tas.gov.au/publication/administration-two-grant-programs-department-state-growth/
AUS	Award of a $443.3 Million Grant to the Great Barrier Reef Foundation	2019	https://www.anao.gov.au/work/performance-audit/award-4433-million-grant-to-the-great-barrier-reef-foundation
AUS	Australian Research Council's Administration of the National Competitive Grants Program	2019	https://www.anao.gov.au/work/performance-audit/australian-research-council-administration-the-national-competitive-grants-program
AUS	Award of Funding Under the Regional Jobs and Investment Packages	2019	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-regional-jobs-and-investment-packages

Jurisdiction	Report Title	Year	URL
QLD	Follow-up of Oversight of recurrent grants to non-state schools	2019	https://www.qao.qld.gov.au/reports-resources/follow-oversight-recurrent-grants-non-state-schools
AUS	Award of Funding under the Community Sport Infrastructure Program	2020	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-community-sport-infrastructure-program
AUS	Indigenous Advancement Strategy — Children and Schooling Program and Safety and Wellbeing Program	2020	https://www.anao.gov.au/work/performance-audit/ias-children-and-schooling-program-and-safety-and-wellbeing-program
AUS	Management of Conflicts of Interest in Procurement Activity and Grants Programs	2020	https://www.anao.gov.au/work/audit-insights/management-of-conflicts-of-interest-in-procurement-activity-and-grants-programs
AUS	Grant Program Management by the Australian Renewable Energy Agency	2020	https://www.anao.gov.au/work/performance-audit/grant-program-management-the-australian-renewable-energy-agency
NSW	Waste Levy and Grants for Waste Infrastructure	2020	https://www.audit.nsw.gov.au/our-work/reports/waste-levy-and-grants-for-waste-infrastructure
QLD	Awarding of sports grants	2020	https://www.qao.qld.gov.au/reports-resources/reports-parliament/awarding-sports-grants
VIC	Grants to non-government organisations: improving accountability	2020	https://www.audit.vic.gov.au/report/grants-non-government-organisations-improving-accountability?section=
WA	COVID-19 Relief Fund	2020	https://audit.wa.gov.au/reports-and-publications/reports/covid-19-relief-fund/
ACT	Annual Report 2020-21	2021	https://www.audit.act.gov.au/__data/assets/pdf_file/0009/3017853/Report-No.9-of-2021-Annual-Report-2020-21.pdf
AUS	Award of Funding under the Supporting Reliable Energy Infrastructure Program	2021	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-supporting-reliable-energy-infrastructure-program
AUS	Implementation of the Great Barrier Reef Foundation Partnership	2021	https://www.anao.gov.au/work/performance-audit/implementation-the-great-barrier-reef-foundation-partnership

Jurisdiction	Report Title	Year	URL
AUS	Administration of Commuter Car Park Projects within the Urban Congestion Fund	2021	https://www.anao.gov.au/work/performance-audit/administration-commuter-car-park-projects-within-the-urban-congestion-fund
AUS	Australian Government Grants Reporting	2021	https://www.anao.gov.au/work/information/australian-government-grants-reporting
NSW	Grants Administration for Disaster Relief	2021	https://www.audit.nsw.gov.au/our-work/reports/grants-administration-for-disaster-relief
WA	Grants Administration	2021	https://audit.wa.gov.au/reports-and-publications/reports/grants-administration/
AUS	Award of Funding under the Safer Communities Fund	2022	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-safer-communities-fund
AUS	Award of Funding under the Building Better Regions Fund	2022	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-building-better-regions-fund
AUS	Operation of Grants Hubs	2022	https://www.anao.gov.au/work/performance-audit/operation-grants-hubs-0
NSW	Customer Service 2022	2022	https://www.audit.nsw.gov.au/our-work/reports/customer-service-2022
NSW	Integrity of Grant Program Administration	2022	https://www.audit.nsw.gov.au/our-work/reports/integrity-of-grant-program-administration
NT	August 2022 Report to the Legislative Assembly	2022	https://territorystories.nt.gov.au/10070/884651/0/4
QLD	Improving grants management	2022	https://www.qao.qld.gov.au/reports-resources/reports-parliament/improving-grants-management
ACT	Annual Report 2022-23	2023	https://www.audit.act.gov.au/__data/assets/pdf_file/0015/2310171/Report-No.-7-of-2023-Annual-Report-2022-23.pdf
AUS	Administration of the Community Health and Hospitals Program	2023	https://www.anao.gov.au/work/performance-audit/administration-of-the-community-health-and-hospitals-program
AUS	Management of the Try, Test and Learn Fund Transition Projects	2023	https://www.anao.gov.au/work/performance-audit/management-the-try-test-and-learn-fund-transition-projects
AUS	Wildlife and Habitat Bushfire Recovery Program	2023	https://www.anao.gov.au/work/performance-audit/wildlife-and-habitat-bushfire-recovery-program
AUS	National Indigenous Australians Agency's Management of Provider Fraud and Non-compliance	2023	https://www.anao.gov.au/work/performance-audit/national-indigenous-australians-agencys-management-provider-fraud-and-non-compliance

Jurisdiction	Report Title	Year	URL
ACT	Annual Report 2023-24	2024	https://www.audit.act.gov.au/__data/assets/pdf_file/0003/2619075/Report-No.-8-of-2024-2023-24-Annual-Report.pdf
AUS	Award of Funding under the Mobile Black Spot Program	2024	https://www.anao.gov.au/work/performance-audit/award-funding-under-the-mobile-black-spot-program
AUS	Design of the Growing Regions Program	2024	https://www.anao.gov.au/work/performance-audit/design-the-growing-regions-program
AUS	Implementation and Award of Funding for the Growing Regions Program	2024	https://www.anao.gov.au/work/performance-audit/implementation-and-award-of-funding-the-growing-regions-program
AUS	Effectiveness of the Department of Health and Aged Care's Performance Management of Primary Health Networks	2024	https://www.anao.gov.au/work/performance-audit/effectiveness-the-department-health-and-aged-cares-performance-management-primary-health-networks
NT	Annual Report 2023-24	2024	https://territorystories.nt.gov.au/10070/993625/0/67
QLD	2024 status of Auditor-General's recommendations	2024	https://www.qao.qld.gov.au/reports-resources/reports-parliament/2024-status-auditor-generals-recommendations
TAS	Tasmanian Community Fund referendum support and assessment of grant funding to AICR	2024	https://audit-tas-gov-au.assets.ionatahosting.net/uploads/Tasmanian-Community-Fund-referendum-support-and-assessment-of-grant-funding-to-AICR-parliamentary-presentation.pdf
VIC	Annual report 2023–24	2024	https://www.audit.vic.gov.au/report/annual-report-2023-24
AUS	Award of Funding under the Disaster Ready Fund	2025	https://www.anao.gov.au/work/performance-audit/award-of-funding-under-the-disaster-ready-fund
NSW	Local Small Commitments Allocation Program	2025	https://www.audit.nsw.gov.au/our-work/reports/local-small-commitments-allocation-program
NSW	Emergency Relief Grants	2025	https://www.audit.nsw.gov.au/our-work/reports/emergency-relief-grants
TAS	Department of Health's funding of community service organisations	2025	https://audit.tas.gov.au/publication/funding-of-community-service-organisations/

Appendix B: Contemporary grantmaking frameworks

Jurisdiction	Framework	Core principles / features	Scope / requirements
Common-wealth	Australian Government Grants Framework + Commonwealth Grants Rules and Principles (2024)	Principles-based; requires transparent and accountable processes, value for money, outcomes focus, proportionality to risk, documented selection methods, competitive by default, GrantConnect publication of opportunities, awards and certain ministerial decisions.	Contains both mandatory requirements and best practice guidance. The CGRPs are authorised under the *Public Governance, Performance and Accountability Act 2013.*
Australian Capital Territory	Administration of Government Grants in the ACT (2021)	Principles of accountability, transparency, value for money and fairness; encourages lifecycle thinking and proportionate risk management.	Principles for grantmaking that apply to all Territory directorates and authorities subject to the *Financial Management Act 1996 (ACT).*
New South Wales	NSW Grants Administration Guide (2024)	Lifecycle framework (design, selection, approval, management, closure); strong focus on fairness, probity, conflicts of interest, documentation of ministerial decisions, and alignment with CGRPs-style principles.	Contains both best practice guidance and mandatory requirements. Compliance with the Guide is a legal requirement under the *Government Sector Finance Act 2018 (NSW) (GSF Act).*
Northern Territory	Grants Management Framework (2017)	Establishes best practices, accountability, and legal compliance for managing, acquiring, and acquitting grants; focuses on consistency, transparency, and fairness through the GrantsNT online system, with tailored, risk-based funding agreement.	Best practice framework for NT directorates and authorities subject to the *Financial Management Act 1995 (NT).*

Jurisdiction	Framework	Core principles / features	Scope / requirements
Queensland	Financial Accountability Handbook (2025)	Lifecycle-based approach; focus on planning, transparent criteria, probity, risk management, monitoring and acquittals; alignment with state financial accountability obligations and value-for-money principles.	Best practice principles for Queensland agencies that are required to meet various regulatory obligations contained in the *Financial Accountability Act 2009 (the FA Act)* and *Financial and Performance Management Standard 2019 (the FPMS).*
Victoria	Better Grants by Design (2018)	End-to-end lifecycle model; emphasis on problem definition, program logic, clearly articulated eligibility and assessment criteria, risk-proportionate processes, monitoring and evaluation.	Easy-to-follow advice for grantmaking that applies to all Victorian agencies subject to Victoria's *Financial Management Act, 1994.*
Western Australia	Western Australian Grants Administration Guidelines (2025)	End-to-end management principles; focus on investment, efficiency and proportionality; includes small toolkit of template letters, conditions and agreements.	Best practice guidance widely promoted for WA agency funders.

ourcommunity.com.au
Where not-for-profits go for help

OurCommunity.com.au

Our Community is a world-leading social enterprise that provides advice, connections, training and easy-to-use tech tools for people and organisations working to build stronger communities.

The Our Community group of enterprises are:

CommunityDirectors.com.au

The Institute of Community Directors Australia is the leading governance and leadership network for members of Australian not-for-profit and government boards, and their senior staff.

Succession Media

A news service for Australia's not-for-profit sector including *The Community Advocate*.

OCHouse.com.au

Our Community House is a green and creative co-working space for the social sector in Melbourne, Victoria.

GiveNow.com.au

GiveNow is Australia's first and best giving platform, providing donations, ticketing and membership services for Australian not-for-profits.

FundingCentre.com.au

The Funding Centre is Australia's smartest grants database and fundraising capacity building website.

SmartyGrants.com.au

SmartyGrants delivers software, data science and grantmaking intelligence for funders.

SmartyFile.com.au

SmartyFile is a red tape-busting data-storage and data-sharing tool for not-for-profits and other grant applicants.

Institute of Grants Management

A hub for tools, research, innovation, and professional development for grantmakers.

Our Community International

Taking the Australian-born grantmaking revolution to the UK, Europe and beyond.