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Lessons to be learned from the COVID-19 pandemic response, particularly from the purchase, storage and distribution of RATs

The Auditor General's report, [*Financial Audit Results – State Government 2021-22 – Part 2: COVID-19 Impacts*](#), tabled in Parliament today.

The report shares findings and observations from the 2022 State audit cycle. It is intended to provide a level of transparency and a public record of some of the irregular decisions, transactions and impacts that occurred during the COVID-19 pandemic response and reflects on some of the lessons that may be learned from the period.

Auditor General Ms Caroline Spencer said the State's expenditure of \$580 million on RATs has received significant attention both in Parliament and the wider community, and is an area of focus in this report.

'An initial intention by Health entities to spend \$3 million on RATs for health workers and returning travellers rapidly evolved to purchasing \$440 million worth of RATs – around twice the cost of the Bunbury Hospital redevelopment. Along with the \$140 million spent by the Department of Finance on RATs, public entities spent the equivalent of 10% of the State's 2022 operating surplus on diagnostic plastics without demonstrable evidence of clear, considered and coordinated planning or ongoing advice as to the necessity of the expenditure.

'I acknowledge the uncertainty that the pandemic created... however, I have never before witnessed such escalation in the cost of a program over such a short timeframe, occurring with a lack of due consideration of the impacts, or without a record of anyone pausing to ask what level of procurement was sufficient and whether this had been achieved,' Ms Spencer said.

Our audits also found that to accommodate the RATs, Health Support Services increased their warehouses from two to 10 but struggled with the large increase in inventory. (Photos of the inside of some of the warehouses storing RATs are included in the report on page 17.)

We found the controls over inventory, including receiving, recording and distribution were poor and we issued HSS a qualified audit opinion on controls for 2021-22.

'While it is accepted that being in a pandemic environment creates uncertainty and pressure on government to ensure they are providing what is required, there needs to be a point where we take a step back and assess if the ongoing decisions being made are sound, in the public interest and represent value for money.

'It is important that the right lessons are learned from this period,' Ms Spencer said.

Report resources

- [PDF version](#)