



**An Roinn Fiontar,
Trádála agus Fostaíochta**
Department of Enterprise,
Trade and Employment

Review of DETE Response to COVID-19

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1. Summary and Findings

1.1. Summary

The global spread of COVID-19 in March 2020 resulted in the Government publication of a National Action Plan and the imposition of lockdown measures nationally and across all businesses in the public and private sectors. In response, the Department of Enterprise, Trade and Employment (DETE or 'the Department') implemented remote working arrangements, limiting physical attendance in the office to a needs only basis. This review reflects on the emergency arrangements and contingency related activities implemented by the Department following the onset of the COVID-19 pandemic.¹

The Department, with 16 Offices and Agencies, has a very wide mandate encompassing policy, trade, regulation and business and innovation supports, impacting on some 230,000 businesses in Ireland. Its remit includes:

- supporting the start-up and growth of indigenous enterprises
- attracting foreign direct investment
- improving competitiveness and productivity
- innovation, research and development
- international trade policy and growing and deepening export opportunities
- representing Ireland's interests in business and trade at EU and international level
- promoting fair competition for businesses and consumers
- ensuring fit for purpose modern company law
- safeguarding workers' rights including their entitlement to occupational safety and health
- delivering appropriate and independent regulatory and enforcement capability and
- supporting and facilitating a positive industrial relations environment.

The emergence of COVID-19 affected all areas of the Department and this review sets out the main impacts and how the Department has responded with a view to identifying potential areas of improvement in the event of a similar emergency or material contingency event occurring.

This review covered the period from early 2020 to the end of 2021. The 2020 strategic plan for the Department was impacted significantly with the onset of the COVID-19 pandemic. There was a change of Government in 2020 which meant a consequent restructuring of functions and divisions and a number of key personnel changes at senior level.

¹ During 2020, following the change of Government, the Department was renamed from the Department of Business, Enterprise and Innovation to the Department of Enterprise, Trade and Employment. All references to the Department both before and after the change of name are abbreviated to DETE or 'the Department'.

The Department, in addition to Brexit preparedness remaining a priority, played a major role in helping businesses during the crisis. It responded from an early stage across all aspects of its remit by sustaining viable enterprises and jobs and giving companies extra assistance to reopen and stay open. This included sectors in which the Department had not traditionally been involved in and DETE played a leading role in supporting businesses and assisting the unprecedented shared national effort. On the regulatory remit, the Department worked to provide certainty and administrative flexibility for companies and measures were introduced to assist firms in responding to the challenge covering company regulation, health and safety, and workplace relations.

Following the change of Government in 2020, a new Strategy Statement was adopted by the Department for the period 2021 to 2023 to take account of the impact of the COVID-19 pandemic and Brexit. DETE's current focus under this strategy is to build resilience across enterprises to ensure that the economy and society fully recovers after the pandemic.

1.2. Findings

Internal audit identified a number of positive response measures arising from the pandemic which were implemented by the Department. These responses demonstrate, in particular, the Department's capacity and capability to react to the rapid transitions required from the pandemic and its ability to provide continuity to deliver its key services; despite the enormous pressures on its day to day functions and on its staff. It should also be recognised that the Department continued to deliver on its mandate, while taking on new functions and deliverables, without a commensurate increase in its staff complement.

The operational resilience displayed in the face of immense pressures provided clear evidence of the positive culture in the Department and the 'can do' approach by all of its staff. Feedback from this review noted the willingness of staff at all grades, including senior management, to work collegiately and collaboratively while demonstrating a willingness to complete critical tasks to very tight deadlines. This often involved attendance outside of normal working hours, including weekends, and being present on site as required. This strong cultural trait clearly had a materially influential and positive impact on how the Department reacted to the challenges faced during the pandemic.

The rapid response and collaboration and engagement with all internal and external key stakeholders in the wake of COVID-19 has allowed the Department to develop a platform for further improvement. The Department has formulated innovative solutions in the aftermath of COVID-19 which has allowed it to deliver real-time transformation in its operations and to implement new ways of working to continue to deliver on its strategic goals.

The table overleaf highlights some examples of the resilience of the Department which was sternly tested during the pandemic, and which provides some assurance that it is now better prepared for future contingency events.

Positive Initiatives (Internal Impacts)

Rapid procurement and mobilisation of remote access devices, laptops and other ICT equipment to facilitate migration at short notice to full remote working for the majority of staff.

Real time assessment of workforce planning including early redeployment of staff internally in the Department to ensure emerging areas of critical work were appropriately supported.

High focus on employee wellbeing with the delivery of a number of focused workplace wellbeing activities, regular information updates on supports and resources. DETE launched its first wellbeing framework in May 2020.

Significant focus on maintaining ongoing engagement with other departments and key stakeholders and consultative bodies to inform the Department's policy response to COVID-19; and to inform it of the changing needs of businesses and the impact of measures introduced.

Providing certainty and administrative flexibility in its operations to ensure full business continuity was maintained through innovative ways of workings. Examples included virtual hearings of the Labour Court and Workplace Relations Commission and flexibility demonstrated in relation to extended timelines to companies for the filing of CRO annual returns.

The overarching cultural theme across the department, which was one of public service and displayed by all staff and senior management, had a materially influential positive impact on how the organisation reacted to the challenges faced during the pandemic.

Positive Initiatives (External Impacts)

Immediate establishment of a COVID-19 call centre to support businesses (later relaunched as the expanded Enterprise Information Centre) to connect with stakeholders and to provide a dedicated resource for information on the wide range of supports available to businesses.

Roll out of focused communication campaigns on COVID-19 business schemes and the Work Safely Protocol, and increased engagement with stakeholders on digital communication channels.

Immediate roll out of financial supports and necessary regulatory changes to address the impact of COVID-19 and meet the urgent needs of businesses.

Significant engagement and collaboration with key departments on economic recovery and the steps required to reopen and rebuild the economy. DETE provided a wide range of inputs as the lead department working with the Department of Finance and

Public Expenditure and Reform. It advised Government on essential services to inform economic recovery and published three economic reports at key stages.

Migration to a fully online application process for employment permits in a speedy timeframe (April 2020) and fast tracking of work permits for Health Service workers to ensure rapid deployment of additional front-line staff.

Providing the foundation for businesses to operate and re-open in a safe manner as the lead Department on the Return to Work Safely Protocol. Successful collaboration involving the Health and Safety Authority, Health Service Executive and Department of Health and employer representative bodies and deployment of an additional 500+ inspectors to oversee compliance with the protocol.

Summary of Observations and Future Considerations

This review also identified areas where, based on DETE's response activities, there are learnings and potential areas for improvement to drive further transformation and to assist with preparedness and future challenges for the Department.

The coordination of response activities by DETE and Internal Audit's assessment of these measures, taking onboard feedback provided by management and key staff across the areas examined, are summarised in **Appendix A** of this report.

An outline of observations and considerations for potential improvements by DETE are set out under key headings in **Appendix B**. Internal Audit is of the view that implementing these measures will improve the Department's overall operational resilience and responsiveness in the event of a similar contingency in the future.

The observations and future considerations arising from this review are summarised in the table below.

Strategic Leadership and Guidance

- Emergency broad based schemes are required during crisis events. Experience of delivering large broad-based schemes has indicated that DETE does not have the administrative capacity to deliver such large general schemes without investing significant resources. Other government departments appear to be better placed and have the necessary processing capabilities to deliver these more general supports. DETE should, in line with its policy objectives and scope, focus on delivering more targeted schemes in order to align with its evolving policy objectives such as digitalisation, climate change, go green, upskilling etc.

Corporate Response

- DETE dependence on staff to work long hours saw a significant accumulation of annual leave and potential breaches of the EU Working Time Directive. Temporary re-assignments should be maximised for future emergency events to reduce over reliance on key staff.
- Investment in ICT infrastructure needs to be continuously reviewed to strengthen DETE's resilience and remote working efficiencies.
- It is important to engage the Data Protection Officer at the very early stages for proposed schemes or where there may be legal engagement such as contracts with third parties etc.
- Continued investment in upskilling staff in the Communications Unit to ensure DETE continues to grow its digital content to support its wider strategy and to promote its reputation as a trusted source of digital information for stakeholders.

Workforce management

- Significant staff churn needs to be addressed in terms of retaining corporate knowledge particularly for those key staff with critical business functions. Operational resilience and emergency planning will benefit from an increased focus on succession planning processes, knowledge retention and a standardised approach to documenting business units' policies and procedures.
- It is important to ensure that the resource implications for all Divisions, and particularly corporate areas, are considered in terms of the downstream impacts of emergency measures taken.

Governance and Reporting

- The Management Board should consider introducing at least one annual meeting with the Crisis Management Team to consider the robustness and completeness of the Emergency Planning Framework and the Business Continuity Plan in terms of understanding their roles and responsibilities and to strengthen the capability to meet the challenges posed by future contingency events.

Crisis Management Response

- There is scope for a dedicated co-ordination function in DETE for managing the Enterprise Information Centre to ensure delivery of key messages to businesses. This would allow for a more managed approach for obtaining the necessary information from the relevant policy units in order to ensure that template scripts are kept up to date.

Business Supports

- Formal post hoc evaluation of enterprise support schemes should be maximised to identify lessons for how any similar business assistance schemes could be better designed and administered in the event of a future emergency and if they achieved their intended impact and policy objective.
- Consideration should be given to conducting research and evaluation on foot of the COVID-19 experience, to ascertain what the optimum funding approach and targeting for business supports should be in the future in order to inform future policy decisions.

Corporate Contingency Planning, Risk Management and Preparedness

- Wide ranging data analysis accumulated in advance of emergency situations is essential in order to provide analytical underpinning to policy decision making. The pandemic has demonstrated that the corporate knowledge within the Department and its agencies is increasingly important in developing, expanding and retaining empirical and evidence-based research. This valuable research will inform future policy responses to contingency events and seek to ensure that evolving strategic initiatives are targeted to optimum effect.

- DETE Management Board should consider embedding early warning/ foresight tools into a formal review process. This could consist of the following:
 - Horizon Scanning: there could be a more robust and comprehensive review of the emerging themes identified (at least biannually).
 - Gathering and analysis of strategic intelligence from DETE internal agencies and other stakeholders.
 - Detailed analysis of economic and labour market developments.
 - The Economic Impact and Recovery Dashboard that is submitted weekly to the Secretary General's Office should form part of the early warning processes.

The readiness processes above should be combined to inform the Management Board 'away day' meetings. Consideration should also be given to engaging subject matter experts on crisis management to draw on best practice and challenge assumptions in order to obtain fresh insights via workshop sessions etc.

- DETE should consider introducing a monitoring process to review statutory ceilings for access to finance schemes on a periodic basis as part of future contingency planning arrangements. This will mitigate against recourse to emergency legislation in the event of a requirement to expand its reach quickly to allow for extended financial supports for SME loan schemes.

2. Terms of Reference

The Terms of Reference for this report were approved by the Department's Head of Internal Audit, the Management Board and the Audit Committee.

2.1. Objective

The objective of this review was to examine the Department's response to COVID-19 with a view to identifying learnings and potential areas of improvement and to report observations to the Secretary General and to the Audit Committee.

2.2. Scope

In line with the 2022 annual audit plan, Internal Audit agreed to carry out a review of DETE's response to COVID-19 as a consultative engagement. It is not a risk-based assurance engagement and therefore does not provide an audit opinion on the effectiveness of controls. This review was to examine the Department's response to COVID-19 under the following main headings:

- Coordination of response activities
- Observations and future considerations.

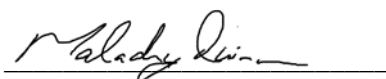
2.3. Review Methodology

The following review procedures were applied:

- Discussion with the Secretary General and the Management Board
- Discussion with staff in the relevant Business Units
- Observations sought from external stakeholders
- Examination of relevant documents.

2.4. Acknowledgements

Internal Audit Unit would like to thank the management and staff of the Department who provided feedback for this review for their assistance, time and courtesy.



Malachy Quinn

Head of Internal Audit

2 December 2022

3. Overview and Issues Arising

3.1. Background

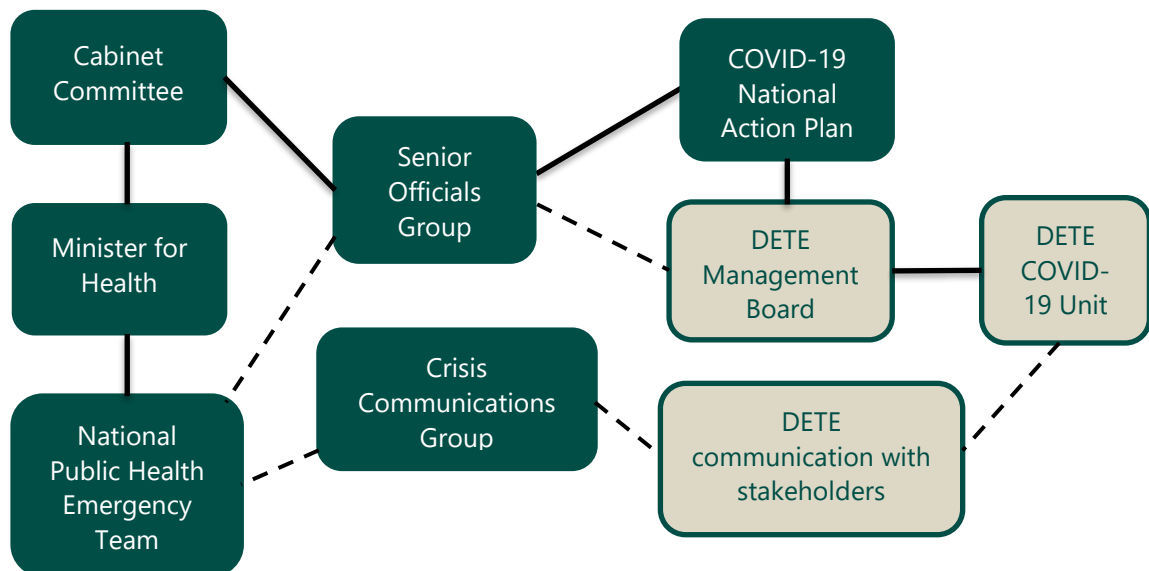
The World Health Organisation declared the COVID-19 outbreak a public health emergency of international concern on 30 January 2020. The first Irish case of COVID-19 was reported on 29 February 2020 (See **Appendix C** for the timeline of key events).

During early March 2020 a COVID-19 cross-government oversight structure was established and a National Action Plan in response to COVID-19 was published on 16 March 2020. The plan set out a cross-government public health led response involving joined up actions across government. The main aims of the plan were to:

- minimise the risk of people becoming unwell,
- minimise the health, wellbeing and social impact for people at greater risk
- reduce the economic and social disruption associated with COVID-19.

Implementation of the National Action Plan was overseen by the Government Cabinet Committee established on the 3 March 2020 and attended by the Secretary General of the Department. The Cabinet Committee was supported by a Senior Officials Group (which included an Assistant Secretary from DETE), to co-ordinate the national response across key departments and agencies acting on the advice of the Chief Medical Officer and the National Public Health Emergency Team (NPHET).

Overview Diagram of Governance for COVID-19 Response



Specific actions assigned to DETE under the National Action Plan were set out under a number of themes across various cross cutting categories. The sections below provide an overview of DETE's coordination of different response activities, oversight and monitoring procedures and remote working arrangements.

3.2. Early Response Initiatives

The COVID-19 pandemic stress tested the Department's ability to deal with major unforeseen events. The Department's crisis management team, met on two occasions during March 2020, to co-ordinate its immediate response. Subsequently the Department's Management Board, in addition to the Corporate Services Mini Mac meetings, essentially took over responsibility for managing the crisis given it impacted across every Division; with key support from the corporate functions. A key decision agreed by the group was the establishment in March 2020 of a dedicated COVID-19 Unit to coordinate and collate the various activities and initiatives undertaken to support the National Action Plan. Its primary functions included;

- coordinating information on the Department's response to COVID-19
- operating a call centre for businesses and other information and
- supporting the work of all business units to achieve coherence and clarity of approach.

The COVID-19 Unit developed a 'Table of Actions' which was updated on a daily basis in the early stages of the pandemic and featured over 140 actions across the Department by July 2020. Updates on the implementation of the 'Table of Actions' was submitted daily to the Secretary General and the Management Board and was used to feed timely information to the Senior Officials Group in the Cabinet Committee. COVID-19 was a standing item on the agenda of every Management Board meeting for the duration of the crisis. A COVID-19 Business Call Centre was quickly put in place to assist businesses with information on the roadmap for reopening society and on the various new and existing schemes and financial supports available.

One of the significant challenges for the Department in terms of operational impact was the enforcement of remote working for its staff and the resulting rapid transition required at short notice. The Department and its Offices took various immediate steps during the early stages of the pandemic in order to ensure service delivery continued. For example, with the support of technology and the rapid mobilisation of laptops and desktop PCs, DETE had all of its staff connected from home and to its network by the end of July 2020. This was done in a challenging environment where there was a shortage of supply of ICT equipment nationally and internationally – early decisions by the Management Board on the recommendation of ICT Unit to procure equipment needed was critical to the speed at which staff were supported to work from home.

The Department also responded early and swiftly by redeploying various staff to other operational areas to ensure existing services and emerging areas of critical need were appropriately supported. In response to a staff survey conducted in June 2020 on working remotely, a COVID-19 Working Group was established to oversee progress on various initiatives and activities. Following on from this, the Department launched a Connected Teams programme with the aim of identifying and promoting behaviours that supported effective blended working for teams.

3.3. Economic Analysis

The Department played a major role in assisting businesses during the crisis, sustaining viable enterprises and jobs, and providing additional assistance to companies to reopen and to remain open. During the early stages of the pandemic in 2020, it conducted extensive modelling and analysis to provide critical economic analysis and advice to Government. The Cabinet Committee on Economic Recovery and Investment, chaired by the Tánaiste and Minister for Enterprise, Employment and Trade was established in July 2020 to oversee the implementation of Programme for Government commitments aimed at sustainable economic recovery, investment and job creation.

DETE also proactively commenced an enterprise based review in early 2020 to assist Government with identifying sectors of the economy that would be deemed essential services and remain open in the event of a lockdown. Three papers on *'Economic Considerations for Reinstating Economic Activity'* were developed by DETE at phases one to three of the Roadmap for Reopening Society and Business.² These papers were developed in conjunction with the Department of Finance and the Department of Public Expenditure and Reform and provided an in-depth assessment of the economic impact of the COVID-19 pandemic. DETE played a lead role in drafting these papers which highlighted economic considerations for Government for the re-opening of the economy in tandem with balancing concerns from a health perspective. At a later stage in mid-2021, it contributed extensively to the development of the Economy Recovery Plan which was coordinated by the Department of the Taoiseach.

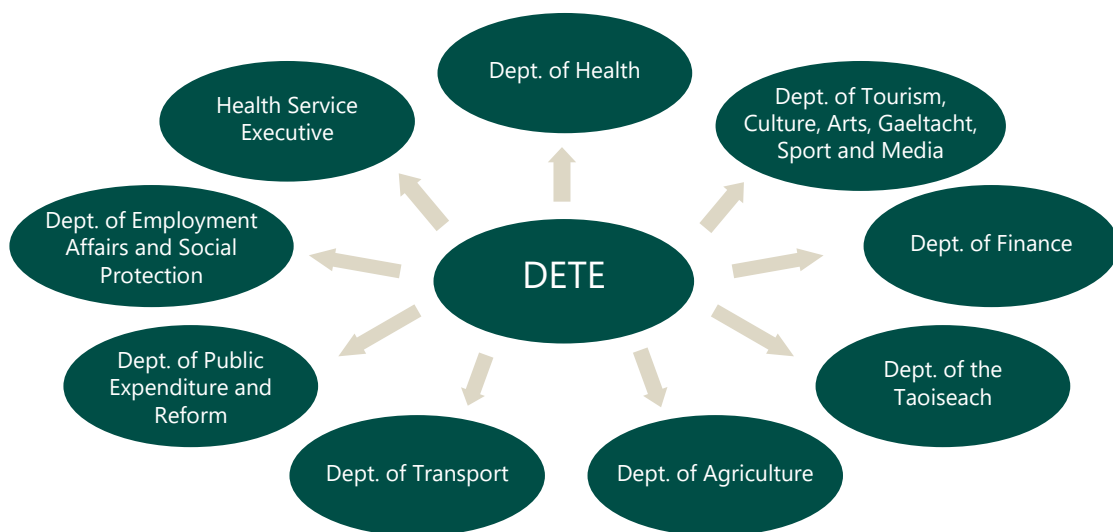
DETE was an active participant on the Senior Officials Group on Economic Recovery and Investment and the Senior Officials Group on COVID-19. It provided a wide range of inputs, particularly as the lead Department, working with the Departments of Finance and Public Expenditure and Reform, advising Government on the economic assessment of the impact of COVID-19 on key sectors to inform post pandemic economic recovery. The Department also supported the work of the Labour Market Surveillance Inter-Departmental Group in relation to COVID-19. Other areas DETE participated in and supported include the National Skills Council, the Expert Group on Future Skills Needs, the Labour Market Advisory Council and the Hospitality & Tourism Forum.

² Economic Considerations for Reinstating Economic Activity - DETE (enterprise.gov.ie)

3.4. Cross Sector Initiatives

From an early stage, the Department and its Agencies responded across all aspects of its remit to support businesses, the health service and the national effort. DETE was actively engaged across all sectors working closely with other government departments on a number of response initiatives to achieve maximum impact. One of the biggest challenges for DETE, which traditionally provided Agency focused supports for the traded sector, was the need to support clients DETE traditionally did not engage with such as hairdressers, supermarkets, pharmacies, vintners, hospitality and retail etc.

Overview of Inter-Departmental Engagement



Health and Safety in the Workplace

DETE provided the foundation and guidance for businesses to operate and re-open in a safe manner and led on the development of the National Return to Work Safely Protocol, introduced on 9 May 2020. This protocol was the result of a collaborative effort led by DETE and the Department of the Taoiseach, the Health and Safety Authority (HSA), Department of Health, the Health Service Executive (HSE) and was developed and agreed in consultation with the members of Labour Employer Economic Forum (LEEF). The Protocol was revised and relaunched as the Work Safely Protocol in November 2020 and was further revised in September 2021 to reflect the most up to date public health advice to keep workers safe.

The HSA took on the lead role for co-ordinating compliance with the protocol in the workplace, in conjunction with support by inspectors from a range of other government departments and State Bodies who had environmental health, agriculture or other workplace/business inspection responsibilities. The Workplace Relations Commission (WRC) was one of the bodies that gave significant assistance in that regard.

Following Phase 1 of the Roadmap for Reopening Society and Business, DETE secured an additional €4m in funding in 2021 to support the HSA in its co-ordination role. The HSA increased the number of inspectors available to conduct COVID-19 inspections to over 500 by June 2020.

Over 24,000 COVID-19 inspections on compliance with the protocol were carried out between May and end December 2020 with 25,000+ inspections carried out during 2021. DETE received positive feedback from both employer groups and trade unions represented at the LEEF on the work of the HSA, noting the reassurance it provided to employees in returning to work.

In the early stages of the crisis other Agencies of the Department stepped up to provide support. The National Standards Authority of Ireland (NSAI) provided support through the publication of a suite of useful resource documents and guidance on social distancing, in relation to workplaces in general and specifically for retail outlets, including guidance for the opening of shopping centres. The Competition & Consumer Protection Commission (CCPC) also worked on COVID-19 safety related issues and published guidance on 18th May on how barrier masks and PPE for consumer use should be regulated.

The table below includes other examples of cross sector collaboration:

Cross Sector Initiatives
<p>The Department's Employment Permits Section fast tracked and prioritised work permits for health service workers to ensure rapid deployment of much needed additional and key front-line staff. It also migrated to online application of employment permits in April 2020.</p>
<p>The Department provided assistance to the Department of Employment Affairs and Social Protection, Department of Finance and D/PER in developing and informing options for a range of social protection and employment supports. These included the Pandemic Unemployment Payment (PUP), ongoing evaluation of the Temporary Wage Subsidy Scheme (TWSS) which was introduced in March 2020, and later the Employment Wage Subsidy Scheme (EWSS) introduced from September 2020.</p>
<p>Representatives from the DETE and its agencies participated in a Procurement Working Group to assist efforts to support the HSE in securing essential medical supplies and securing significant supplies of PPE, testing kits, reagent and ventilators via working group contacts in the Far East.</p> <p>DETE also led in collating offers from private firms and coordinating the donation of medical supplies to the HSE. At an early stage, IDA Ireland assisted the HSE on a temporary basis with the identification of properties that could be used to enlarge its capacity for the COVID-19 surge.</p>

DETE established a new Supply Chain Unit in the Department to support cross-departmental work on mapping supply chain challenges. This Unit was used to feed in data on imports and exports and issue early warnings to the Department of the Taoiseach, which chaired the cross-departmental group. Critical issues identified by DETE agencies and its stakeholder engagements with the Retail Forum and the Enterprise Forum were reported back. Ongoing Contact with DETE officials abroad facilitated early warning on supply chain issues and pinch points in international networks.

DETE supported the Department of Transport, Tourism and Sport in their efforts to keep the ferries and airlines operating in order to protect supply chains.

DETE published a series of sectoral reports outlining indicators of the impact of COVID-19 on 16 key sectors of the economy in August 2020. While a number of sectors fell within the remit of the DETE, broader sectoral development responsibility spanned a range of government departments.

DETE offered advice and information to the Department of Health and the Department of Employment Affairs and Social Protection on employee protection issues under occupational safety and health legislation.

DETE State Aid Unit provided guidance across the Civil and Public Service on the application of EU State Aid rules to ensure development of COVID-19 related schemes in accordance with EU rules.

DETE led on publication of a new voluntary Code of Conduct between landlords and business for commercial rents.

DETE co-chaired a Hospitality Working Group with the Department of Tourism, Arts, Gaeltacht, Sport and Media to assist with developing options for the reopening of the sector including the development of support schemes.

3.5. Regulatory Activities

On its regulatory remit, DETE responded with the aim of mitigating the short and medium-term impacts on companies and introduced regulatory and legislative amendments to support companies, some of which included the following measures:

Regulatory Response Measures

The Registrar of Companies provided flexibility in relation to the filing of annual returns in March, which following another review was extended for a further period until 31st October 2020.

DETE worked closely with the Company Law Review Group to examine the feasibility of a range of proposals to assist businesses regarding insolvency, examinership, liquidation, directors' liability and other compliance requirements under the Companies Act 2014.

Introduced the Companies (Rescue Process for Small and Micro Companies) Act 2021 which provided for a new simplified restructuring process for viable small and micro companies.

Introduced legislation to ensure business supports were made available at an early stage such as the €2 billion COVID-19 Credit Guarantee Scheme, and increased loans of up to €50,000 from Microfinance Ireland (MFI). New legislation allowed DETE to increase the limit of financial contributions under the European Investment Fund Agreement Act 2018.

The Microenterprise Loan Fund (Amendment) Act 2020 allowed for greater equity funding from the Government and for the Strategic Banking Corporation of Ireland (SBCI) to become a lender to MFI.

Amended the Personal Injuries Assessment Board Act 2003 to increase the time allowed for PIAB to assess a claim from 9 months to 15 months and allow PIAB to serve documents by normal post rather than registered post.

The Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 and associated Statutory Instruments bolstered existing powers for the WRC in the context of its response to COVID-19.

It enabled the WRC to make remote adjudication hearings the default - subject to a fairness and interests of justice test. This legislation also designated the Labour Court as a public body whose statutory provisions permitted it to hold meetings and hearings remotely.

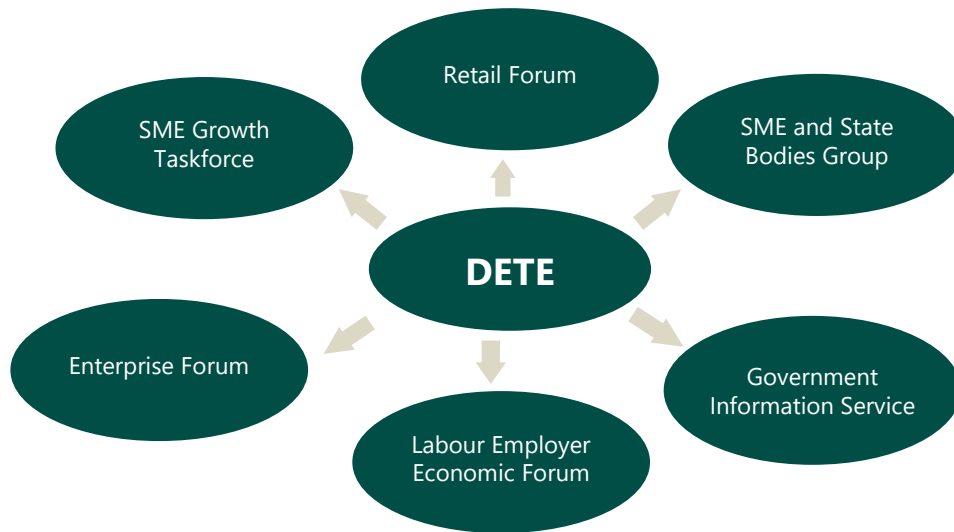
The Intellectual Property Office of Ireland invoked provisions in the Patents Rules, to allow business and patent and trademark attorneys to avoid penalties and extension fees, during the period the Office was closed to the public.

The Safety, Health and Welfare at Work (Construction) Regulations were amended to ensure the ongoing validity of a SOLAS Safe Pass card, which would become invalid during the period of the COVID-19 emergency, to allow for the continued operation of essential emergency construction work.

3.6. Stakeholder Engagement

Extensive and ongoing contact with stakeholders remained a priority for the Department throughout the pandemic and was vital in terms of providing feedback on the impact of response measures. Engagement and active listening was fundamental, but at all times the Department had to strive to ensure that the vulnerable but viable test applied when balancing stakeholders needs with limited funding. DETE's objective was to get the balance right between broad base supports and specific measures. At an early stage, DETE established a COVID-19 call centre to support businesses and to provide a communication channel for its various stakeholders.

Overview of DETE Stakeholders



The Minister of Enterprise, Trade and Employment also held the role of Tánaiste from June 2020, which extended the reach and workload of the Department and the resultant cross departmental issues. The extended workload of the Secretary General's role, in particular, since the start of the pandemic in 2020, consisted of consultation meetings with the various forums highlighted above. The Secretary General's role also consisted of meetings with the Secretaries General Group as well as various interest groups such as the Vintner and the Hospitality Groups.

Attendance at various Oireachtas meetings was also essential as one of the lead Departments in the emergency response, some of which are included in the table below.

Oireachtas Meetings

- Oireachtas Special Committee on Covid -19
- Cabinet Committee on Covid -19
- Cabinet Committee on Economic Recovery and Investment
- Cabinet Committee on Housing
- Cabinet Committee on Social Affairs and Equality
- Cabinet Committee on the Environment and Climate Change

The table below includes examples of stakeholder engagement and collaboration.

Key Stakeholder Engagement

The Retail Forum provided a platform for structured engagement between the retail sector and relevant government departments. It focused on the developmental needs of the sector in 2020, including the mitigation efforts necessary to minimise disruption to food supply chains and the impact of COVID-19 on the sector.

The SME and State Bodies Group was established during 2020 to provide a platform for dialogue on COVID-19 related challenges facing SMEs to inform the Government's policy response to COVID-19. The Group was chaired jointly by the Minister for Enterprise, Trade and Employment and the Minister for Finance and consists of representatives from a wide range of business representative bodies and members of the State Bodies Access to Finance Group. Meetings of the group heard contributions from key external stakeholders including the Central Bank, SBCI and Irish Business and Employers Confederation (IBEC).

The Enterprise Forum, with representatives from the key business sectors and representative organisations, acted as a strong advisory body to the Department and met regularly throughout the pandemic.

A new SME Growth Taskforce was established in 2020, led by DETE Ministers, to provide a platform for structured engagement between entrepreneurs, business representatives and government in the delivery of a National SME and Entrepreneurship Growth Plan.

The Taoiseach contributed to meetings of the Labour Employer Economic Forum (LEEF), a forum for high-level dialogue between government, union and employer representatives on labour market issues providing invaluable information and advice, particularly in relation to workplace experience and health. Participants in this process included IBEC, the Irish Congress of Trade Unions, Chambers Ireland and the Construction Industry Federation.

Internal collaboration measures with stakeholders included the following:

- The Department launched a COVID-19 Call Centre in March 2020 (expanded to a new Enterprise Information Centre in November 2020) which provided a dedicated resource for information on a wide range of assistance available to businesses.
- DETE Communications Unit engaged extensively with the Department of the Taoiseach's Government Information Services who took the lead on the Government Crisis Communications Group and was successful in growing DETE engagement across digital platforms, most notably LinkedIn, and seen very large increases in its website page views.
- DETE officials engaged in discussions with the private trade credit insurance providers to examine the availability of credit insurance, both domestic and export

and also conducted analysis on commercial rents and worked with other government departments to assess options in this area.

External Stakeholder Feedback

Internal Audit interviewed a number of key stakeholders including representatives from other Government Departments and employer representative bodies to gather feedback on the DETE response to COVID-19. The table below includes a summary of the feedback gathered.

External Stakeholder Comments

Stakeholder forums provided the opportunity for real time feedback and influencing of the DETE and wider government policy response. Participation in the forums included the right mix of stakeholders and highlighted a lot of positive synergy between DETE and its stakeholders. Overall, there was very positive collaboration with DETE during the crisis.

The COVID-19 response highlighted an overlap within the government system for supporting all businesses in the enterprise sector, which is not matched in coverage by DETE. Traditionally, DETE's remit is in manufacturing and internationally traded enterprises and its reach is through its agencies. However, the Department stepped up to bridge the gap and took a prominent role with both the retail and hospitality sector response during the COVID-19 crisis.

DETE contributed very positively to the overall national response. The HSA Work Safety Protocol, in particular, was a crucial body of work in terms of re-opening the economy that perhaps did not attract the level of public profile it deserved.

The Retail Forum roundtable discussion with the Minister proved critical in terms of engagement on food supply chain. The DETE was successful in ensuring key stakeholders were represented on this forum.

Debt finance as a solution may not be the appropriate response for future crisis events. Uptake figures confirm the state back loan scheme approach was not as successful as envisaged, during the initial emergency period, as the appetite for credit was lacking. It is more evident with the success of the Future Growth Loan Scheme expansion that longer term debt proved more appealing for borrowers and financial institutions.

Insolvency rates during 2020 and 2021 fell below 2019 levels, suggesting perhaps support schemes kept vulnerable but not necessarily viable businesses trading. The enacting of the 2021 SCARP (Rescue process for Small Companies) legislation is commendable and was well received by businesses. It has essentially changed the rules of engagement for creditors.

The HSA collaboration in terms of reopening businesses in a safe manner was key to delivering a whole of government message to the public.

Consideration for future contingency planning may include developing a suite of base business support schemes that could be tailored for sectoral differences. The Government's response to COVID-19 centred around simplicity, speed and agility to ensure responsiveness to measures were not impacted.

DETE representation on the COVID-19 Senior Officials Group was impactful. In particular the responsiveness demonstrated on the economic aspects of recovery, which was very thorough.

There is potential for strengthening data sharing capabilities across Government to build up data banks. Data is key to delivering future emergency schemes in a more targeted manner.

Cross government represented stakeholder groups such as the Labour Market Surveillance Group must continue with the same level of engagement seen during the COVID-19 crisis. This group now operates on national and sub-national level with regional teams in place.

Dialogue and open engagement adopted by the Secretary General and her officials to all interest groups was quite progressive and greatly assisted successful outcomes. Positive initiatives led by DETE included the Workplace Safety Protocol, the extension of the Redundancy Payments Act, the introduction of the Sick Leave Act 2022 and ongoing work on the right to request remote work legislation.

3.7. Funding the DETE COVID-19 Response

DETE was originally provided with a gross allocation of €970.9m in December 2019 for use in 2020. In response to the COVID-19 pandemic, the European Commission adopted a State Aid Temporary Framework in March 2020 to provide more flexible rules for the granting of aid to enterprises impacted by the pandemic. DETE represented Ireland's position in the development of this Temporary Framework and worked with the Commission to ensure quick and effective approval of COVID-19 schemes.

- The new Cabinet Committee on Economic Recovery and Investment, supported by the Senior Officials Group, finalised details on the July Jobs Stimulus package in 2020 of measures, which included additional funding for DETE to deliver further supports to businesses.
- The final Revised Estimate for DETE approved in November 2020 was €1.9 billion, representing almost double its original allocation. This increased level of funding allowed the DETE to broaden its access to finance measures and increase funding to bodies such as the Local Enterprise Offices.
- The significant increase in the Department's budget required the presentation of a number of Estimates to the Oireachtas and also required that each of the measures/supports funded through the increased allocation be sanctioned and approved by D/PER.

DETE provided €783 million in supports to businesses impacted by COVID-19 during 2020. In addition, DETE provided COVID-19 related loan funding to the value of €82.5m via the Strategic Banking Corporation of Ireland (SBCI) and MFI.

The Revised Estimate Volume for 2021 provided the Department with a gross allocation of €1.1 billion for use in 2021 and the carryover of €106 million in unspent 2020 capital funding. This 2021 allocation ensured that the DETE could continue to roll out supports for businesses facing the dual challenges of COVID-19 and Brexit.

3.8. Access to Finance

The onset of the COVID-19 pandemic brought about an increase in the deployment of state supported lending in Ireland and across the EU. DETE played an important role to ensure that SMEs, including micro-enterprises, could access a wide range of credit, cash flow and supply chain supports. State support formed part of the broader suite of emergency enterprise support measures aimed at providing working capital to micro enterprises and SME's. Loan Schemes provided access to liquidity at lower than market rates, including access to unsecured loans through SBCI and MFI. Risk appetite on the part of both banks and businesses presented a significant challenge in terms of the DETE response measures, by being both commercially viable for banks and attractive to SME's.

Schemes administered through banking providers offered a number of advantages including being wide reaching across the country, encouraging businesses to continue existing relationships with banks and providing an opportunity for Government to leverage exchequer funding to increase the volume of funding available thereby supporting increased number of businesses.

DETE worked collectively with its Offices, Agencies and other government bodies to achieve maximum impact. The suite of supports to help businesses impacted by COVID-19 helped to minimise the extent of the economic damage caused by the pandemic and involved a mix of grants, vouchers, low-cost loans and credit guarantees, all of which, when combined with other supports, such as the write-off of commercial rates, wage subsidies and deferred tax liabilities, helped to improve cash flow for businesses. Further details of the expenditure supports and liquidity schemes rolled out by the Department during 2020 & 2021 are set out in **Appendix D**.

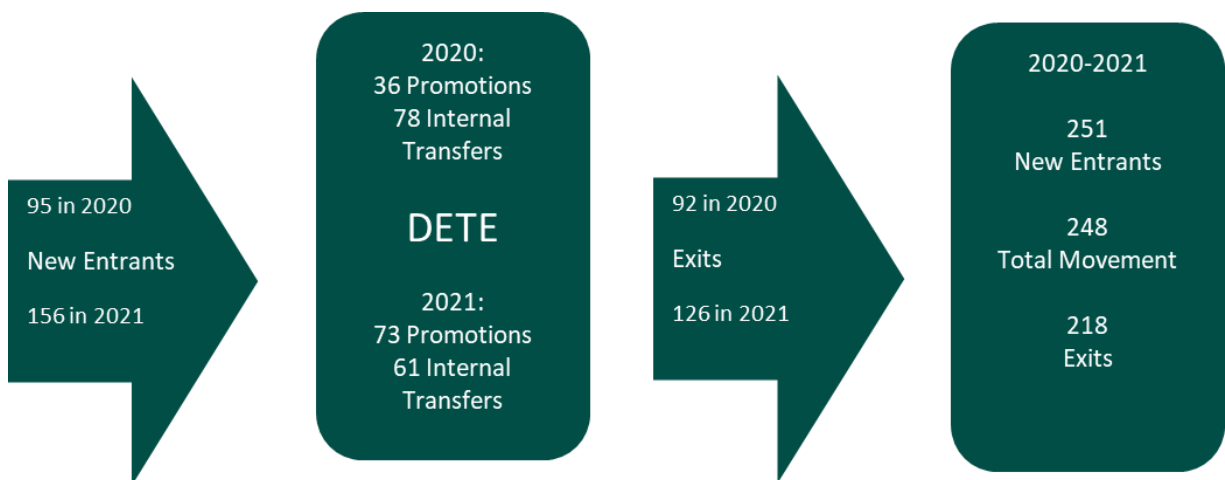
3.9. Departmental Operations

A significant challenge for the Department in terms of operational impact was the enforcement of remote working for its staff and the resulting rapid transition required at short notice. A staff survey conducted during 2020 confirmed that 70% of respondents had no previous experience of remote working. In order to ensure service delivery continued and that staff well-being was maintained, the Department took immediate steps during the

early stages of the pandemic. This involved the successful deployment of over 800 staff, using a mix of laptops and desktops, to remote working. In addition, video conferencing services were ramped up substantially to facilitate ongoing collaboration between staff, particularly in light of significant increases in many workloads in response to the crisis.

This was in a period of significant change for the Department when there was significant staff churn as indicated in the diagram below.

Staff Turnover in 2020 and 2021



In early 2020, the Department responded quickly by redeploying many staff to other areas within the Department to ensure existing services and emerging areas of critical need were appropriately supported. It provided supports to all of its staff on wellbeing through webinars and other learning and development supports. DETE also aligned its own Return to Work Safely Protocol, both for the Department and its Offices, with the National Protocol, public health guidance and advice from the Office of Public Works.

COVID-19 Working Group

A staff survey conducted in June provided up-to-date data on staff needs and allowed for responsive actions to be taken. A COVID-19 Working Group was established to oversee progress on initiatives/activities related to Equipment and Ergonomics, Managing Staff Remotely, Health and Wellbeing, Communications for Teams and Remote Working now and in normal times. The group met on 17 occasions during 2020 and 2021 and provided significant input to the Department’s transitioning back to onsite arrangements and subsequent transitioning to blended working.

Employment Permits

In March 2020, the Employment Permits Section implemented a COVID-19 contingency plan to ensure that the employment permit regime could continue to operate throughout the crisis with operations moving to a fully remote environment. Operational practices were adjusted to replace the paper-based elements of the service to allow for a fully online process. Agreement was reached with the Immigration Service Delivery in the Department of Justice to introduce, on a temporary basis, a type of 'e-employment permit'. Employment permit applications from medical personnel were prioritised with over 4,490 granted from mid-March to the end of 2020.

Communications

The importance of communications, both internally and externally during the pandemic was paramount. Cross government communications consisted of twice-daily meetings in the initial critical period. Internal communications work involved leading engagement with all divisions across the Department, its Offices and Agencies and collaborating across government with key public sector bodies, in particular the HSE. The Communications Unit supported press conferences, press releases, press queries, site visits and social media communications tweeting/retweeting key messages for business as well as supporting internal communications. A key communication initiative that received very positive feedback from staff for this review, was the Secretary General's daily email to all staff from March to the end of June 2020 (moved to weekly thereafter). This important and discrete communication channel ensured staff had up to date information on a daily basis and was supplemented by real time updates on DETE's intranet for all corporate developments related to COVID-19.

More detailed information on the corporate response and coordination of activities undertaken by the Department are set out in **Appendix A** under the following headings:

- Strategic Leadership and Guidance
- Corporate Response
- Workforce Management
- Governance and Reporting
- Crisis Management Response
- Business Supports
- Corporate Contingency Planning, Risk Management and Preparedness

Observations arising from Internal Audit discussions with key staff and stakeholders during the review process and future considerations where there may be learnings and potential for improvement are set out in **Appendix B**.

Appendix A: Coordination of Response Activities

Area of focus	Response activities identified	Summary of Internal Audit Review
Strategic Leadership and Guidance	<p>Staff Communications included continuous updates from the Corporate Services Division and regular communication by the Secretary General to all staff by email on the Departments response.</p>	<p>The Secretary General issued an email to all staff daily from March to the end of June 2020 (this moved to weekly thereafter) to ensure they were kept informed and had the most current information on operational and corporate matters. A survey conducted during 2020, revealed that 90% of staff agreed that communication from senior management was effective in keeping them informed with particular positive acknowledgement of the Secretary General's email updates. The DETE Intranet provided real time updates on corporate developments and matters related to COVID-19.</p>
Corporate Response	<p>Establishment of a dedicated COVID-19 Unit to allow for a co-ordinated DETE response.</p>	<p>The COVID-19 Unit was established in March 2020 with staff temporarily re-assigned from less critical areas of the Department. Its functions included coordinating information on DETE's response, collating/coordinating various activities across the Department and the operation of a dedicated call centre for businesses. The Unit supported the work of colleagues to achieve coherence and clarity in DETE's approach to support the various activities and initiatives in the National Action Plan. Feedback from staff indicated that overall, the COVID-19 Unit was a very positive initiative as it allowed Business Units to focus on COVID-19 policy responses and provided space for this period of adjustment. The Unit also played an important role in terms of internal communication, cultural adjustment and corporate messaging.</p>

Area of focus	Response activities identified	Summary of Internal Audit Review
	Establishment of a COVID-19 call centre to support businesses.	The call centre, which evolved into the Enterprise Information Centre, responded to over 11,200 calls and emails in 2020. It was included in DPER's Reform Delivery Office "Our Public Service 2020 - Excellence in Customer Service Case Studies" as an example of best practice in customer service in response to COVID-19 challenges.
	The roll-out of ICT equipment and technology to enable staff to work remotely and to provide continuity of operations.	ICT Unit implemented a rapid mobilisation of remote access devices. By the end of April 2020, the Department had 650 staff connected remotely, increasing to 750 staff in May 2020 and to all staff by July 2020. The swift provision of laptops and configured desktop PCs and other technology supports was greatly acknowledged in the feedback from staff in allowing operations to continue and services be provided. During 2021, the configuration of network services resulted in improvements for accommodating increasing video conferencing usage and greater use of remote collaboration tools. The WRC and Labour Court moved to a mixed model of service delivery spanning virtual, written and in person resolutions and were awarded Civil Service Excellence and Innovation Awards at the Civil Service Excellence and Recognition Event during 2020.
	Establishment of a COVID-19 Working Group to develop DETE's 'Return to Work Safely' plan and implement initiatives to support staff working remotely.	In response to a staff 'pulse' survey conducted in June 2020 on working remotely, a COVID-19 Working Group was established to focus on themes emerging from the staff survey including Equipment and Ergonomics, Managing Staff Remotely, Health and Wellbeing, Communications for Teams and Remote Working now and in normal times. The Working Group provided a forum for listening and gathering important feedback from staff. The Management Board signed off on an action plan setting out practical and impactful deliverables under the various themes.

Area of focus	Response activities identified	Summary of Internal Audit Review
	Connected Teams programme established to support blended working environment.	In October 2020, based on feedback from the staff survey and the DETE's COVID-19 Working Group, the Connected Teams programme was launched with the aim of identifying and promoting behaviours that supported effective blended working for teams. An action research project using this programme culminated in October 2021 with 26 proposed actions. Implementation of these actions are ongoing and informed the development and approach of DETE's Blended Work Policy Framework and also the DETE's National Remote Working Strategy Plan. This programme was also short-listed as a finalist in CIPD Ireland HR Awards in Flexible and Hybrid Working category in 2022.
	Adopted accommodation arrangements in response to COVID-19.	DETE and its Offices are based across numerous building locations across the country. A tailored response was implemented for each specific building to facilitate social distancing requirements. The Service Officers and the Cleaners worked onsite throughout the pandemic to ensure that the offices were accessible for essential services and emergency purposes and that the buildings remained clean. DETE took the opportunity to modernise and upgrade several buildings during 2021 including the refurbishment and repurposing of offices to support hybrid working.
	Implementation of health and safety measures for return to a safe working environment.	Business Services Unit led on developing a protocol to support a managed, structured, and safe return to DETE buildings in line with broader public health guidance and as part of the DETE's "Safe Return to Working Onsite" protocols.

Area of focus	Response activities identified	Summary of Internal Audit Review
Workforce Management	Staff volunteered for temporary reassignment to other areas of resource need in the public service.	The request for staff drawdown from a central Public Appointment Service (PAS) redeployment panel did not materialise to the extent originally envisioned, although one staff member from the Labour Court was temporarily reassigned to the Blood Service Transfusion Services Board. DETE concentrated its efforts to re-directing staff resources internally to ensure meaningful work was undertaken.
	WRC and HSA inspection staff were reassigned to the Department of Health to run inspections of the Mandatory Hotel Quarantine.	In response to a call from central government, the Corporate Services Division negotiated the release of inspectors from the WRC and the HSA to be transferred to the Department of Health to establish the system, processes and procedures for and run the inspection of the Mandatory Hotel Quarantine initiative for a period of several months.
	Internal re-assignment of staff to the COVID-19 Unit.	A panel of staff available for temporary re-assignment to the Covid Unit was collated. There was an ongoing review of staff resources to address urgent pressure points across DETE.
	New roles created as financial schemes and advisory services developed.	Good cooperation from staff to step into new roles at short notice to deliver on urgent work. Feedback gathered from interviews suggests re-assignments were well managed in terms of matching the skills and expertise required in new COVID-19 related roles/critical areas of work.
	Recruitment of new resources and internal promotional campaigns were progressed via video conferencing facilities.	DETE workforce planning processes continued to operate and regular engagement by HR Unit with PAS continued throughout the pandemic. 10 successful campaigns were completed during 2020 resulting in the recruitment of 40 additional staff to assist with the design and rollout of new schemes along with a further four during 2021. DETE

Area of focus	Response activities identified	Summary of Internal Audit Review
		successfully secured a recruitment licence during 2020 to complement the services provided by PAS which was utilised to progress the recruitment of a small cohort of specialist staff.
	Onboarding of new staff in a remote environment.	HR Unit adapted its DETE induction protocols to support new entrants during the initial staff settling in period. The induction process, consisting of a two-day course hosted by Learning and Career Development Unit (LCDU), was conducted remotely rather than in person and a duty of care call to new staff was introduced. A Peer2Peer network was established in March 2021 whereby new recruits are paired with longer serving staff from a different Division for an informal monthly meeting or coffee break.
	Managing Staff in a remote working environment.	A customised workshop at Principal Officer grade was delivered during 2021 focusing on 'Leadership in a Blended Working Environment'. Mentoring and executive coaching training were also adapted to facilitate online delivery to ensure a continued focus on staff development. A staff survey conducted during 2021 confirmed that 91% of respondents agreed that they were well-supported by their line manager.
	Learning and Development in a remote working environment	During 2020, a portfolio of online training opportunities and resources was made available to staff with over 300 attending various sessions. During 2021, 72% of staff engaged with one of the 367 courses that were offered by both the DETE's LCDU and the Civil Service One Learning platform.

Area of focus	Response activities identified	Summary of Internal Audit Review
Governance and Reporting	COVID-19 framed the Agenda at Management Board level and at Ministerial Board meetings.	Key decisions on crisis management following the impact of the pandemic at Management Board and at Ministerial Board meetings. COVID-19 updates from each Division featured as a standing agenda item throughout 2020. Minutes of both sets of meetings were published on the Departments intranet for all staff to keep aware of developments.
	Information flows developed to formally track DETE COVID-19 related activity.	The COVID-19 Unit developed a 'Table of Actions' which was updated on a daily basis in the early stages of the pandemic and contained 144 actions as at July 2020, across the Department. This document was submitted daily to the Secretary General and the Management Board and was used to feed timely and crucial information to the Senior Officials Group in the Department of the Taoiseach's Cabinet Committee.
	Business as usual governance arrangements operated on a remote basis.	Start of the year and mid-year Business Plan presentations to the Management Board continued to take place during 2020 and 2021, including meetings with the heads of Offices and Agencies in a remote setting. Presentations included a focus on the impacts COVID-19 had on delivering on business plan objectives and any new objectives/functions or risks emerging as a result.
	Audit Committee and Risk Management Committee meetings.	DETE Audit Committee remained active during the pandemic with quarterly remote meetings conducted. The Committee received quarterly updates from the Risk Management Committee in relation to COVID-19 risks and measures implemented to mitigate those risks. The Departments Risk Committee meet on three occasions during 2020 and on four occasions during 2021. A High Level Risk Register was

Area of focus	Response activities identified	Summary of Internal Audit Review
		submitted to the Management Board quarterly for review and analysis and divisional risk registers were kept under active review as issues developed.
	Introduction of an e-Risk application and updating of the Risk Management Policy and Risk Appetite Statement.	The Department moved to an eRisk platform in 2021 and a comprehensive training programme was rolled out across the Department. A continued focus was placed on cyber security risk with the roll out of an awareness campaign to all staff. The Department's Risk Appetite Statement was updated in line with the DETE Statement of Strategy 2021 to 2023.
	Management Board were continually kept updated on the implications of additional business financial supports on DETE's Vote.	Finance Unit worked closely with senior management and colleagues in DPER in terms of securing the additional Vote allocation and related sanctions for the numerous COVID-19 initiatives and supports rolled out by DETE. The Management Board and Ministerial Management Board received ongoing updates in relation to budget preparations, technical supplementary estimates preparations and securing Dáil approval for additional funding requirements.
	Ongoing updates and relevant statistics were provided to the Management Board on DETE's ongoing response to COVID-19.	The COVID-19 Unit prepared a daily comprehensive update for the Management Board (moved to weekly at later stage) with standing updates and statistics on redeployment figures, business support schemes, work permit applications etc. A dashboard 'Table of Actions' also included updates on the specific actions assigned to the Department under the National Action Plan.

Area of focus	Response activities identified	Summary of Internal Audit Review
Established Crisis Management Response	Identification of critical services and functions across DETE and redeployment of staff to areas of critical need.	In March 2020, a contingency planning template was issued across DETE to gather feedback on mission critical work and availability of remote access devices. The DETE Business Continuity Plan and supporting business impact assessment document identified key priority areas and resources required by each Business Unit. The Management Board thereafter implemented a continuous assessment of critical services and functions across DETE and redeploying of staff to areas of critical need. Management Board alternates were assigned to ensure sufficient cover during crisis.
	DETE's Business Continuity Plan (BPC) was revised in light of the COVID-19 experience to widen its scope and incorporate a new range of risks.	The previous BCP focused primarily on buildings risk. The overarching approach of the revised BCP provided a better structure in terms of identifying risks and mitigations. It recognised the successful roll out of remote working as a solution to many traditional business continuity challenges. This approach provided scope to widen the range of risks considered in the plan e.g., ransomware and potential risks posed by single points of failure in network connectivity.
	Crisis Management Team convened under the DETE Emergency Framework protocol for crisis events.	The Crisis Management Team was established to ensure that there was an effective and joined up approach to business continuity. Two meetings, chaired by the Secretary General, took place in March 2020 to coordinate the Departments initial response in terms of corporate activity, which included the formation of the COVID-19 Unit. Subsequently, the Department's Management Board in addition to the Corporate Services Mini Mac meetings essentially took over responsibility for managing the crisis given it impacted across every Division with key support from the corporate functions. The COVID-19 Unit regularly reported to the Management Board, for example, a paper

Area of focus	Response activities identified	Summary of Internal Audit Review
		was submitted outlining business continuity under existing remote working arrangements and matters for consideration in regard to planning a safe return to work.
	All events requiring physical attendance of staff/external stakeholders were postponed and a managed closure of buildings with restricted access for essential purposes only.	There was a significant ramping up of video conferencing services to facilitate virtual meetings, ongoing communication with stakeholders and preparing for hybrid working in the future. A list of essential services and roles required to deliver those services was drawn up with the key staff prioritised in terms of remote access devices.
	Engagement with the National Shared Services Office (NSSO) and the Departments banking provider to ensure no disruption to services.	Finance Unit liaised with the NSSO and DETE's banking provider at an early stage to ensure contingency arrangements were in place for salary and supplier payments. A COVID-19 continuity plan was implemented by Finance Unit to ensure day to day operations continued with no disruption in a remote working environment.
	Extensive and ongoing contacts with stakeholders including employers, employees and representative groups.	Ministerial and senior staff stakeholder engagement with the Retail Forum, Enterprise Forum, Agency contacts, employer/employee representatives etc. This engagement facilitated early warning and identification of in-store or supply chain issues and pinch points in order to coordinate appropriate responses and policy interventions.
	DETE and cross government communications campaign.	DETE Communications Unit strongly supported the cross government national effort to ensure coherent and coordinated communication with the public and all stakeholders. The Unit participated in twice-daily cross Departmental meetings whilst also taking the lead on engagement with all divisions across the Department, including its Offices and Agencies on critical response activities. The Communications Unit provided support

Area of focus	Response activities identified	Summary of Internal Audit Review
		with press conferences, press releases, press queries, site visits and social media communications.
Business Supports	Publication of extensive guidance for businesses and enterprise supports information.	The COVID-19 Business Supports tracker was published monthly on the DETE website setting out details of the supports available to businesses. A review of the Department's website hits during 2020 and 2021 reported over 2.4 million sessions for 2020 and 2.2 million for 2021, with COVID-19 business initiatives among the most popular content.
	Publication of regular press releases and social media posts highlighting guidelines, advice etc.	During 2020, DETE launched many focused communications campaigns on COVID-19 business supports, including the Shop Safely Campaign and the Work Safely Protocol. Promotion was through the use of digital channels to engage with stakeholders, as it was no longer possible to promote initiatives through stakeholder events.
	Guidance for business to operate and re-open in a safe manner.	DETE in conjunction with NPHET, conducted a survey in May 2020 to determine business capacity to physically implement COVID-19 prevention measures in the workplace and to provide insights into the needs of business. This was followed by the publication of the National Return to Work Safely Protocol which provided the foundation and guidance for businesses to reopen in a safe manner. The NSAI also produced a suite of useful guides to assist SME's. The Remote Work Guidance and National Strategy was shortlisted for the 2021 Civil Service Excellence and Innovation Awards under the Excellence in Policy Making category.

Area of focus	Response activities identified	Summary of Internal Audit Review
	Business supports were targeted to vulnerable and viable companies and targeted to areas of greatest need.	The Department responded immediately to assist impacted businesses facing liquidity challenges by introducing the COVID-19 Working Capital Scheme and the MFI COVID-19 Business Loan in March 2020. This was followed by a suite of supports to help improve cashflows for businesses in the form of grants, vouchers, low-cost loans and credit guarantees. The SME Covid Loan Schemes were shortlisted for the 2021 Civil Service Excellence and Innovation Awards under Leading Reform during the COVID-19 category. See Appendix D for more detailed information on the range of business supports provided.
Corporate Contingency Planning, Risk Management and Preparedness	DETE had certain contingency early warning preparations in place.	Horizon planning featured on the agenda of the DETE Risk Management Meetings and a horizon scanning paper was prepared for quarterly Management Board meetings. Management Board “away days” took place in 2020 and 2021 to provide an opportunity to look at critical issues coming down the tracks, including early warning and horizon scanning reflection.
	DETE has a representative on the Government Task Force for Emergency Planning which provides policy and direction centrally for emergency planning.	The taskforce shares information across government on emerging risks and key coordination activities in the event of national emergencies. The Taskforce published a National Risk Assessment for Ireland during 2020 following consultation with all Departments, including DETE, and it identifies and assesses the likelihood and impact of key risks facing the State across a broad range of emergencies.

Appendix B: Observations and Future Considerations

The Coordination of Response Activities at **Appendix A** of this report summaries the key response activities implemented by the Department during the review period. The feedback from Internal Audit interviews with key staff and external stakeholders identified areas where there are learnings and potential for improvements. These potential learnings are summarised in the table below:

Area of focus	Observations	Future Considerations
Strategic Leadership and Guidance	DETE were responsible for designing, managing and rolling out the Restart Scheme and the Small Business Assistance Scheme for Covid in an emergency setting which required a significant input of resources.	It is clear that emergency broad based schemes are required during crisis events. However, despite DETE stepping up to the mark and delivering the Restart Scheme and the Small Business Assistance Scheme for Covid, the level of resources and scope required indicates that it does not have the administrative capacity to repeatedly deliver such large general schemes. Other government departments appear to be better placed and have the necessary processing capabilities to deliver these more general supports. Covid has presented a new landscape and DETE must take into consideration it's evolving policy objectives such as digitalisation, climate change, go green, upskilling etc. and should focus on more targeted schemes in its strategic planning.
Corporate Response	A positive culture resulted in staff working extended hours and demonstrating a high level of flexibility to ensure services continued to be delivered. DETE dependence on staff to work long hours saw a significant	Temporary re-assignments should be maximised for future emergency events to reduce over reliance on key staff. The goodwill of staff in terms of extended working hours cannot be expected as a response to future crisis scenario; as staff wellbeing must be prioritised. DETE should consider developing proposals for rapid re-deployment of staff to dedicated emergency response teams as part of its Emergency Planning Framework in preparation for future emergency events. Feedback received also suggests that there is potential for improvement

Area of focus	Observations	Future Considerations
	accumulation of annual leave and potential breaches of the EU Working Time Directive.	in the co-ordination of staff resources as there was some overlapping of cross-cutting initiatives.
	Staff noted that as video conference meetings are now part of the normal working environment, issues with intermittent connectivity need to be resolved quickly and access to meeting rooms with hybrid options need to be more widely available.	Investment in ICT infrastructure needs to be continuously reviewed to strengthen DETE's resilience and remote working efficiencies. The COVID-19 pandemic accelerated the shift towards digital technologies and emphasised the potential that digital technology presents in terms of improving the Department's operational resilience.
	During the early stages of the pandemic, some data protection issues, particularly in the roll out of some schemes, only received attention at the final stages under acute time constraints.	It is important to engage the DETE Data Protection Officer at the very early stages for proposed schemes or where there may be legal engagement, such as contracts with third parties etc. DETE should consider updating its GDPR Guidelines for Staff publication (2018) to highlight the importance of early engagement with the GDPR Officer in all such engagements.
	DETE invested greater time and resources in maximising the use of digital platforms as the primary method of communication with its stakeholders. The success of the	Continued investment in upskilling staff in the Communications Unit to ensure DETE's continues to grow its digital content to support its wider strategy and to promote its reputation as a trusted source of digital information for stakeholders. Publishing engaging, dynamic and timely content requires continuous investment in digital transformation.

Area of focus	Observations	Future Considerations
	<p>Departments increased focus on digital platforms is evidenced by the substantial increase in social media followers and website hits during the pandemic.</p>	
Workforce Management	<p>The significant staff churn in DETE needs to be addressed in terms of retaining corporate knowledge particularly for those key staff with critical business functions.</p>	<p>In 2021, there were 156 new entrants and 126 Exits. HR Unit are in the process of developing and rolling out a series of information sessions to include succession and workforce planning across the Department in line with the 2021-24 People Strategy. DETE should consider ensuring succession planning policies include a department wide agreed approach in terms of documenting policies and procedures. There are plans to develop comprehensive knowledge management and transfer policies and procedures as part of HR's review of strengthening succession planning across the organisation. Operational resilience and emergency planning will benefit from an increased focus on knowledge retention and a standardised approach to documenting Business Units policies and procedures.</p>
Governance and Reporting	<p>DETE's Emergency Planning Framework captures its immediate response to a crisis situation, in particular the response of its Crisis Management Team. At the onset of the pandemic, the Crisis Management Team invoked DETE's Business Continuity Plan</p>	<p>The Management Board should consider introducing at least one annual meeting with the Crisis Management Team to consider the robustness and completeness of the Emergency Planning Framework and the Business Continuity Plan. An annual meeting would heighten attention to how important these documents are in terms of understanding the roles and responsibilities of the Crisis Management Team and for strengthening DETE's capability to meet the challenges posed by future contingency events.</p>

Area of focus	Observations	Future Considerations
	with two meetings taking place in March 2020.	
Crisis Management Response	There is scope for a dedicated co-ordination function in DETE for managing the Enterprise Information Centre to ensure delivery of key messages to businesses.	Consideration should be given to setting up a for a coordination role to support the Enterprise Information Centre. This would allow for a more managed approach for obtaining the necessary information from the relevant policy units in order to ensure that template scripts are kept up to date and deliver time savings by not requiring continual recourse for material. Internal audit noted that at the time of conducting this review the Enterprise Information Centre has been integrated into the Communications Unit.
	The COVID-19 Unit proved to be a very successful intervention but was wound down from September 2020 on the assumption that the worst of the pandemic was over. This did not prove to be the case as there were further lockdowns in early 2021.	Response Units that are set up for future crisis scenarios should remain established, perhaps in a streamlined way, that allows for rapid reassembly in the event that emergency events resurface quickly.
Business Supports	Horizontal business supports were provided in the context of an emergency setting context to prevent permanent business closure and preserve employment. The COVID-19 experience has	Chapter 6 of the C&AG's Report on the Accounts of the Public Services 2020 reported on DETE's administration of the Restart grant scheme. DETE committed to a C&AG recommendation to carry out an evaluation of the Restart scheme upon completion of the scheme audit. The purpose of the scheme evaluation is to identify lessons for how any similar business assistance schemes could be better designed and administered in the event of a future emergency.

Area of focus	Observations	Future Considerations
	indicated that perhaps more targeted supports for particular sectors would be more effective.	Concerns regarding a high default rate for guaranteed loan schemes based on previous experience of crisis events did not materialise as the level of default remains low. Loan schemes offer a lower cost to the Exchequer than grant schemes, albeit the risk is higher. Consideration should be given to conducting post hoc research on foot of the COVID-19 experience, to ascertain what the optimum funding approach and targeting for business supports should be in the future in order to inform future policy decisions.
Corporate Contingency Planning, Risk Management and Preparedness	When the pandemic hit in early 2020, DETE had to quickly conduct extensive research on the various business sectors affected by communicating extensively with relevant stakeholders and business groups. Including its own Agencies in order to acquire intelligence to provide whole of government and DETE policy responses.	Wide ranging data analysis accumulated in advance of emergency situations is essential in order to provide analytical underpinning to policy decision making. The pandemic has demonstrated that the work of the Evaluation Division in DETE and in the Department's Agencies is increasingly important in developing, expanding and retaining empirical and evidence-based research. This valuable research will inform future policy responses to contingency events and seek to ensure that evolving strategic initiatives are targeted to optimum effect.
	The Management Board are provided with a Horizon Scanning document when meeting with the Risk Function quarterly. This document provides a top down	Effective horizon scanning processes makes organisations more adaptable to uncertainty and provides senior management with the ability to anticipate future challenges and agree resilience plans. Preparing adequately for future potential threats increases operational resilience.

Area of focus	Observations	Future Considerations
	<p>view on issues relevant to delivery of the Department's policy mandate, where DETE has some control; and also on issues where it has little control but may seek to influence government policy as it impacts on its strategic goals.</p> <p>Since January 2022, DETE compile a weekly COVID-19 Economic Impact and Recovery Dashboard which contains statistics in relation to retail and wholesale, job vacancies across sectors, take up of support schemes etc. using trend arrows.</p> <p>However, there would appear to be no structured approach for review and discussion on the Horizon Scanning document or the Economic Impact and Recovery Dashboard by the Management Board.</p>	<p>DETE should consider that, in addition to the Horizon Scanning document review at the quarterly risk management function meetings, a more robust and comprehensive review of the emerging themes identified should be carried out at least biannually. Such reviews could be carried out as part of the Management Board 'away days' and might benefit from subject matter experts on crisis management to assist it with strengthening foresight processes and draw on best practice to challenge assumptions in order to obtain fresh insights. Early warning/foresight processes involving strategic intelligence from internal stakeholders such as IDA Ireland etc. and analysis of labour market developments could also assist Management Board with identifying potential threats.</p> <p>In addition, the Economic Impact and Recovery Dashboard which is submitted weekly to the Secretary General's Office should be subject to analysis and scrutiny by the Management Board at set intervals. Perhaps it could coincide with the quarterly review of the risk management function and be subject to more analytical review to inform the 'away day' meetings.</p> <p>It is noted that DETE has a representative on the Government Task Force for Emergency Planning. This Task Force was established to review and recognise signs that a national crisis is looming be it storms floods, epidemics or other emerging threats. The outcome of discussions at these meetings could be summarised and could also further inform the crisis management workshops at the annual 'away day' meetings.</p>

Area of focus	Observations	Future Considerations
	<p>During the pandemic, amendments to the Temporary State Aid Framework provided for expanding its reach to allow for supports to be made available for a significant cohort of SME's. However, existing national legislation had inbuilt statutory ceilings for borrowing which required legislative amendments to increase limits. During 2020, the formation of a new Government impacted adversely upon progressing regulatory requirements quickly in order to provide the necessary statutory basis for extending borrowing powers resulting in delays.</p>	<p>DETE should consider introducing a monitoring process to review statutory ceilings for borrowings on a periodic basis as part of a range of future contingency planning arrangements to mitigate against recourse to emergency legislation in the event of a requirement to expand its reach quickly to allow for extended financial supports.</p>

Appendix C: Timeline of Key Events – 2020 to 2021

2020

National Response

NATIONAL PUBLIC HEALTH EMERGENCY TEAM FOR COVID-19 ESTABLISHED

SENIOR OFFICIALS GROUP TO OVERSEE CROSS-GOVERNMENT RESPONSE

SPECIAL CABINET COMMITTEE ON COVID-19 RESPONSE ESTABLISHED

NATIONAL ACTION PLAN IN RESPONSE TO COVID-19

ROADMAP FOR RE-OPENING SOCIETY AND BUSINESS PUBLISHED

GOVT LAUNCH €7.4 BILLION JULY JOB STIMULUS PACKAGE

RESILIENCE AND RECOVERY 2020-2021: PLAN FOR LIVING WITH COVID-19 PUBLISHED

DETE Response

COVID-19 UNIT ESTABLISHED
 REDEPLOYMENT OF STAFF TO CRITICAL FUNCTIONS
 COVID 19 BUSINESS SUPPORT CALL CENTRE SET UP
 FAST TRACKING WORK PERMITS FOR HEALTH SERVICE WORKERS
 COVID-19 WORKING CAPITAL SCHEME LAUNCHED

ONLINE RETAIL SCHEME LAUNCHED

REPORT ON THE ECONOMIC CONSIDERATIONS FOR REINSTATING ECONOMIC ACTIVITY' PUBLISHED

RETURN TO WORK SAFELY PROTOCOL PUBLISHED

RESTART GRANT LAUNCHED

SUSTAINING ENTERPRISE FUND FOR SMALL ENTERPRISES LAUNCHED

COVID-19 WORKING GROUP ESTABLISHED

REPORTS ON THE ECONOMIC CONSIDERATIONS FOR REINSTATING ECONOMIC ACTIVITY: UPDATE FOR PHASES 2 AND 3 PUBLISHED

€200M COVID PRODUCTS SCHEME ANNOUNCED

€2BN CREDIT GUARANTEE SCHEME ,EXPANSION OF FUTURE GROWTH LOAN SCHEME AND RESTART GRANT SCHEME LAUNCHED

COVID-19 CREDIT GUARANTEE SCHEME LAUNCHED

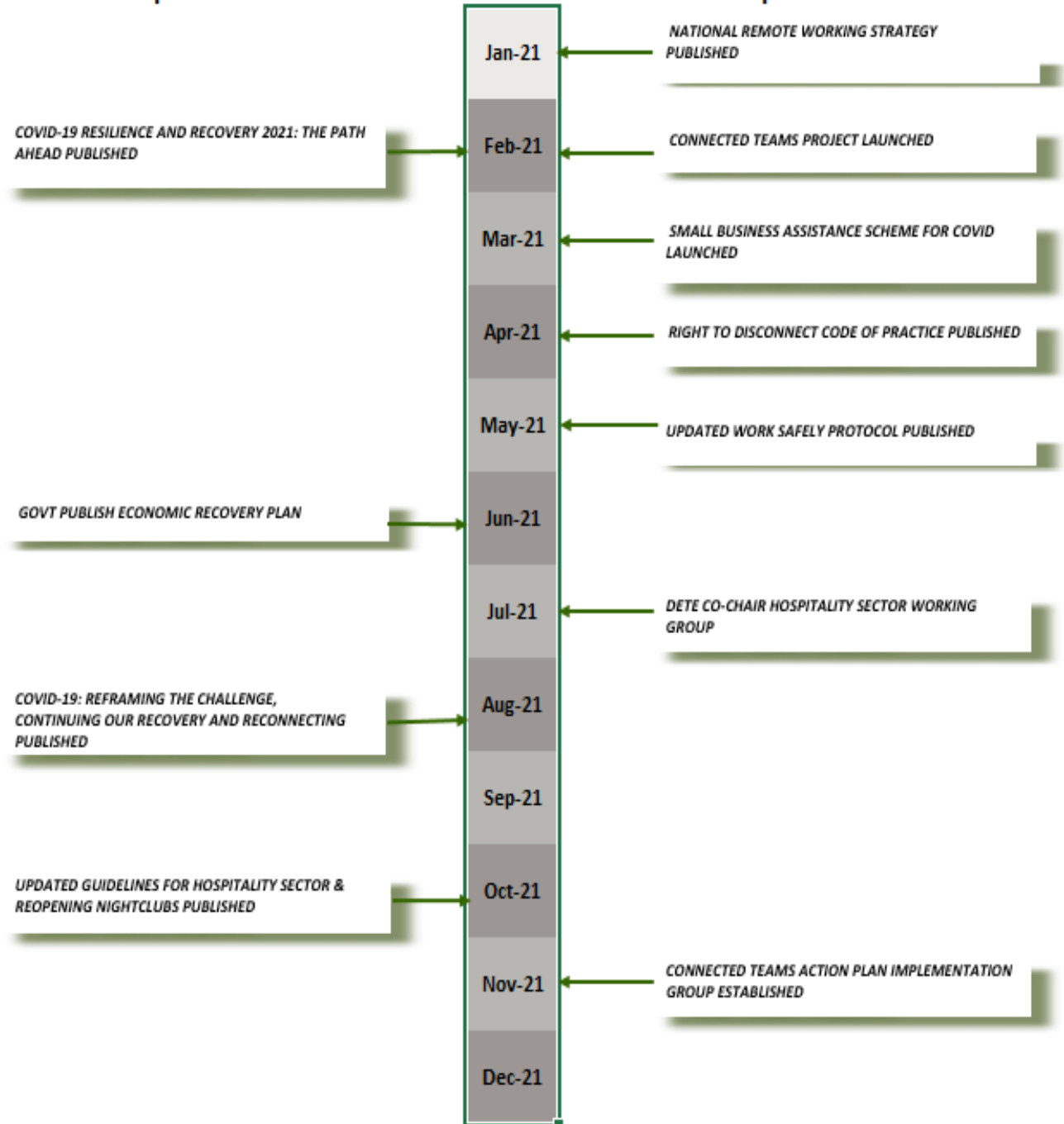
COVID-19 INTERNAL WORKING GROUP ACTION PLAN APPROVED BY MANAGEMENT BOARD INCLUDING CONNECTED TEAM PROJECT



2021

National Response

DETE Response



Appendix D: Summary of Key Business Supports

COVID-19 Business Supports Summary		Scheme Details	Value of Approvals
SBCI Supports	COVID-19 Working Capital Scheme	€200m Scheme launched in March 2020 (increased to €450m during 2020) in partnership with Department of Agriculture Food and the Marine offering loans to finance the day to day running of eligible businesses. The Scheme closed to new applicants with effect from 14 July 2021.	€128m approved representing €119m in drawdowns as of 31st December 2021. ³
	Future Growth Loan Scheme.	Scheme expanded in July 2020 with further €500m made available to assist SMEs to make investments to enable expansion, diversification and improved productivity. Supported by Department of Agriculture, Food and the Marine the European Investment Bank and the European Investment Fund.	€728m in approvals representing €673m in drawdowns as of 31st December 2021. ⁴
	COVID-19 Credit Guarantee Scheme	€2bn Scheme launched in September 2020 providing businesses impacted by COVID-19 with access to low-cost loans.	€545m in approvals as of 31st December 2021. ⁵
Local Authority Supports	Restart Grant and Restart Grant Plus	Financial assistance to SME's to help with costs associated with reopening and reemploying. Launched in May 2020 the Scheme closed on 22nd July 2020 following the launch of Restart Grant Plus.	€633m as of June 2021. ⁶

³ [Quarterly Report of the COVID-19 Working Capital Loan Scheme as at 31st December 2021 \(enterprise.gov.ie\)](https://enterprise.gov.ie)

⁴ [future-growth-loan-scheme-quarterly-report-31-december-2021.pdf \(enterprise.gov.ie\)](https://enterprise.gov.ie)

⁵ [COVID-19-cgs-performance-report-december-2021.pdf \(enterprise.gov.ie\)](https://enterprise.gov.ie)

⁶ [2020 Annual Report, Chapter 6, COVID-19 restart grant schemes \(audit.gov.ie\)](https://audit.gov.ie)

COVID-19 Business Supports Summary		Scheme Details	Value of Approvals
		Top-up grants were approved from August 2020 and the Scheme officially closed in October 2020. A total of €652million was allocated to the schemes.	
	Small Business Assistance Scheme for Covid (SBASC) Phase 1 & 2	SBASC Phase 1 launched in March 2021, with Phase 2 launching in June 2021. The Scheme provided financial assistance to help businesses with fixed costs associated with running a business. SBASC closed in July 2021.	€21.1m as of December 2021.
Enterprise Ireland and Local Enterprise Office Supports	Business Continuity Voucher	Launched in March 2020 to address significant increase in applications following the onset of COVID-19. €27m funding allocated to support business continuity and preparedness arising from COVID-19 pandemic.	€20.4m as of Feb 2022.
	Trading Online Voucher Scheme	Expansion of the existing scheme with €39.8m funding allocated to provide financial assistance and training and advise to help businesses to trade online.	€22.6m as of Feb 2022.
	Sustaining Enterprise Fund	€180m fund launched May 2020 to sustain companies who were impacted by a 15% or greater reduction in actual or projected turnover, and/or have significant increase in costs.	€178m as of July 2021.
	Online Retail Scheme	€2m scheme to support retail companies to enhance their digital capacity. Launched April 2020 and additional funding of €5.5m approved under July 2020 Stimulus package for further launch in September 2020.	€6.35m as of July 2021.

COVID-19 Business Supports Summary		Scheme Details	Value of Approvals
Microfinance Ireland Support	COVID-19 Loan Phase 1 & 2	Scheme to assist business with fewer than ten employees which have been impacted negatively by COVID-19. Phase 2 launched in August 2020 with €15m in additional funding secured.	€26.9m in loan approvals as at 31st December 2021. ⁷

⁷ Confirmed by Access to Finance Unit, EU, Digital and Access to Finance Division DETE.

Other Business Supports

COVID-19 Business Supports Summary	
Enterprise Ireland and Local Enterprise Office Supports	<ul style="list-style-type: none"> • Micro Enterprise Assistance Fund • COVID-19 Business Financial Planning Grant • Lean Business Continuity Offer • Enterprise Centre Scheme • COVID-19 Products Scheme/Life Sciences Products Scheme • Accelerated Recovery Fund • Digitalisation Voucher
IDA Supports	<ul style="list-style-type: none"> • Business Continuity Support Scheme • COVID-19 Life Sciences Products Scheme
Intertrade Ireland Supports	<ul style="list-style-type: none"> • E-merge Fund
	<ul style="list-style-type: none"> • Emergency Business Solutions Fund