



COVID-19 measures for artists, cultural workers and art intermediaries

Performance audit

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What we assessed and why

From August 2020 to May 2021, we audited the aid and support made available by the Federal Government to artists, cultural workers and cultural intermediaries due to the COVID-19 crisis.

The main source of aid and support was the COVID-19 crisis management fund, which was endowed with €28 billion. The Federal Government managed this aid and support through three bodies. The Artists' Social Insurance Fund (KSVF) distributed aid from the COVID-19 fund. The Social Insurance Institute for the Self-employed (SVS) distributed aid from the fund for bridging funding for self-employed artists. And the Austrian Economic Chambers (WKO) distributed support from the hardship fund.

The three bodies accepted around 114 300 applications for aid and support during the audited period. The total amount of aid and support provided by the Federal Government in the field of arts and culture due to the COVID-19 crisis was around €200 million.

The objectives of the audit were to assess pre-pandemic data on the target population, to evaluate how well the funds reached the target population, and to assess the extent and nature of the financial resources made available, the processing of applications and the transparency of funding from the beneficiaries' point of view.

The period under review mainly covered the period from March 2020 to March 2021.

What we found

The availability and quality of data in the field of arts and culture were insufficient for several reasons.

- The number of people employed in the arts and culture sector varies depending on the method used to define the sector. In total, we assumed that around 20 500 exclusively self-employed people were working in the sector. The number of cultural intermediaries was also unidentifiable. On the basis of this data, it was difficult to forecast how much funding would be needed in the context of the COVID-19 pandemic.
- It was not possible to say how people who create or mediate art and culture in the strict sense were reached by the hardship fund Directive. It was also impossible to draw conclusions about the average amount of support paid to them.



- In addition, no data was available on how many people were legitimately transferred from one of the audited funds to another. It was therefore also impossible to determine how many artists and cultural intermediaries were reached with the aid and support that was made available.

The eligibility criterion of an economically significant threat was a requirement to receive aid and support from each of the three audited funds (the COVID-19 fund, the bridging fund, and the hardship fund).

However, only the COVID-19 fund specifically defined and checked this criterion for the aid decision.

A switch from the COVID-19 fund to the hardship fund, or from the COVID-19 fund or the hardship fund to the bridging fund, was possible if the eligibility conditions were met. However, there were differences in funding calculations when such changes took place.

- Funds from the COVID-19 fund had to be taken into account when beneficiaries were moved to the hardship fund, but not when they were moved to the bridging fund.
- Funds from the hardship fund had to be taken into account when beneficiaries were moved to the bridging fund.
- The different treatment of beneficiaries when they were moved to the bridging fund was not coherent.

Multiple funding was also possible if a beneficiary was moved from the hardship fund to the bridging fund, if an application to the hardship fund had already been submitted but not yet approved, or if the support had not yet been received.

In cases where applicants were receiving money from other funds, the authorities checked, based on the information provided, whether they were eligible to switch and whether the money from the other fund was to be deducted. *Ex post* checks to prevent undue multiple funding were therefore of great importance.

What we concluded

The Federal Ministry of Arts, Culture, Public Service and Sport should:

- continue to consider how to improve the statistical data for the field of arts and culture from a cost-benefit perspective;
- support the collection and provision of data in the field of arts and culture for a strategic audit of the hardship fund in order to facilitate an economic analysis of the effects of that fund and its evaluation;
- for the bridging fund, define the economically significant threat criterion more clearly, for example, taking into account existing assets and bank accounts and the threat to the continuation of the artistic activity, and include this in subsequent audit steps;
- in line with the Directive, ensure uniform accounting rules for the bridging fund and introduce measures to prevent multiple funding;
- in subsequent audit work, promote future cooperation between the Austrian Economic Chambers, the Artists' Social Insurance Fund and the Social Insurance Institute for the Self-Employed; and
- with the involvement and interaction of all the institutions involved, draw up a clearly defined concept for the audit of the Artists' Social Insurance Fund and the Social Insurance Institute for the Self-Employed in order to detect undue or duplicated subsidies.