

In submitting your application you also acknowledge and/or agree:

The Ministry of Social Development collects the information in this application to determine whether you are eligible to receive assistance.

The Ministry of Social Development will use the information provided in this application for the purposes addressed in this document, including to assess your eligibility to receive the subsidy and to audit and review any subsidies granted. We may also use the information to contact you or for research and reporting purposes, or to advise you on the matters relating to the assistance you applied for.

The Ministry will not use the information provided in this application for any other purpose unless required or authorised by law.

Under the Privacy Act 1993 you have the right to request access to all information held about yourself and to request corrections to that information.

[1] Incorporated under the Incorporated Societies Act 1908 and registered under the Charities Act 2005; or registered under the Charities Act 2005.

[2] Incorporated under the Incorporated Societies Act 1908.

[3] Businesses can include a fall in projected capital income as revenue for the purpose of an application where:

They have no revenue other than seed or venture capital, or Government funding; and
They are recognised by Callaghan Innovation as a legitimate research and development start up business

[4] It is unlawful for you to unilaterally vary an employment agreement to reduce an employee's wages or salary in order to receive the subsidy. You must continue to comply with your obligations under the Employment Relations Act 2000.

[5] Other than as you are lawfully permitted to do, including as provided for in an employee's employment agreement.

[6] Ministry of Social Development; includes the Chief Executive of the Ministry of Social Development and her staff.

3. s9(2)(k) OIA

4. s9(2)(k) OIA

s9(2)(k) OIA

5. In addition to this, a new process for sole trader applicants in the wage subsidy extension are asked in their application form if they are receiving a benefit. If a sole trader states in the application for wage subsidy that they are not receiving a benefit and MSD records show that they are receiving a benefit the applications s9(2)(k) OIA and referred to the audit team to discuss, assess and decide if the application will be granted and if so, action any benefit assessment that may be needed because of the decision.

Further Exceptions

6. Information sharing between MSD and IR authorised by an MOU is continuing. If required other categories to ensure applications are not automatically approved may evolve.

Audit or Process

7. s9(2)(f)(iv)

8. s9(2)(k) OIA

s9(2)(k) OIA

■ s9(2)(k) OIA

Timing

9. Each audit will be different. Conversation guides have been developed and are attached as Appendix to this document.
10. A natural process if auditing and processing will likely be that you conduct the audit before you would consider the wage subsidy extension, you may need to resolve any discrepancy that applies to their initial wage subsidy (ie people may have been made redundant and a refund could be required).

80+ Employers and Exceptions

11. All applicants who have been excepted s9(2)(k) OIA will be referred to the exception queue first. If following this audit an 80+ employer still qualifies for the wage subsidy extension the applicant will be referred to the 80+ large employer team to process.

COVID-19 Target Audit

Employee on Benefit

Step	Activity	Potential Outcomes
Download e-Sieve report	Review MSD information	
Review EES	Review Application for Wage Subsidy	
Desk Based Review	Refer Desk File <ul style="list-style-type: none"> open source check qualify, 30% drop in revenue mitigation any employees type of subsidy applied for i.e part time / full time / for whom 	A review of this information may indicate whether the likely issue is with a wage subsidy or a benefit. This will assist you in your conversation with the employer (sole trader)
Contact employer (1)	General conversation with employer – <ul style="list-style-type: none"> qualifications were staff aware of application how were they made aware? What were employees paid? <ul style="list-style-type: none"> Normal wages / salary / 80% / wage subsidy How were employees paid? <ul style="list-style-type: none"> Lump sum / weekly / fortnightly etc Any changes to staff since application paid? 	Gain a full understanding of number of staff, how they were paid and what the employee you are going to contact, should have been advised by their employer. This will assist you to have a full discussion with the employee
Contact employee	Contact details for employee should be held with MSD systems. <ul style="list-style-type: none"> Ask IR for employee contact details- only if cannot be contacted – Refer s9(2)(a) OIA who will deal with IR. Discuss Wage Subsidy – were they aware it being applied for, has it been passed on, what are they being paid? – how are they being paid? What date did they start work? Full time/ part time / casual Benefit obligations 	Less than 2 weeks prior to COVID-19 lockdown <ul style="list-style-type: none"> Start date under 2 weeks, cancel from start date, Charge earnings from employment start date, and then charge wage subsidy from date of wage subsidy application for 12 weeks. assess FACE entitlement (non-beneficiary assistance) States they have not received wage subsidy

	<p>Employment – less than 2 weeks prior to COVID 19 lockdown</p> <ul style="list-style-type: none"> We will check this with your employer – are you okay with this – <u>N.B you must have the employee's consent to specifically discuss their employment details with the employer</u> Obtain written confirmation (email or PD) to transfer to non-beneficiary assistance <p>Is not receiving at least full time Wage Subsidy</p> <p>We will check with your employer – are you okay with this?</p>	<ul style="list-style-type: none"> Employer to be spoken to clarify what paid to the employee Wage subsidy to be reviewed? Charge amount Employer confirms as income. Consider referral to MBIE if Wage Subsidy not being passed on?
Contact employer (2) (only if client consents)	<p>Confirm employee start date, income (if 2 weeks or less), full time (30 hours plus), or part time</p> <p>Confirm wage subsidy passed on (can they verify)</p>	<ul style="list-style-type: none"> Less than 2 weeks prior to lockdown i.e 11 – 12 March 2020 or later, adjust benefit from FAD and establish overpayment More than 2 weeks prior to lockdown, adjust from FAD and refer for investigation (Programme – COVID-19 Working Payroll) Assess FACE entitlement (non-beneficiary assistance)
Final Steps	<ul style="list-style-type: none"> Explain outcome to employee Finalise and outcome audit sheet/s Benefit reviewed if required Complete portal audit form <p>If the audit has resulted in a wage subsidy issue for the employer, a separate audit sheet and portal entry will need to be completed for the employer as well.</p>	<ul style="list-style-type: none"> Audit is complete

COVID-19 Target Audit

Employer (Sole Trader) on Benefit

Step	Activity	Potential Outcomes
Download e-Sieve report	Review MSD information	
Review EES	Review Application for Wage Subsidy	
IR Information	<p>IMPORTANT</p> <p>You cannot share information that is not related to the COVID19 wage subsidy application</p> <p>You cannot give information regarding a client's benefit</p> <p>You cannot ask for anything other than information relating to the wage subsidy</p> <p>Email IR on the approved template provided by IR as follows:</p> <ul style="list-style-type: none"> • Name – Individual or entity • DOB or start date • Other identifying information – application ID number • Reason Request – Information is required to ensure compliance with the Ministry of Social Development MOU – (here we need you to confirm that the request is in relation to processing / reviewing a claim made in association with Covid19 subsidy) • Information required – Information required: <ul style="list-style-type: none"> ○ is the business registered? ○ were they GST registered? ○ were they trading pre COVID19? ○ was the business filing returns? ○ was the employer paying an employee prior to the pandemic? 	<p>This information will confirm whether the business was legitimate and trading pre COVID19.</p> <p>It will also confirm whether the employee was employed by the employer prior to COVID19 and or whether the wage subsidy has been passed on to employee/s.</p> <p>The conversation with IR should end at this point.</p>

	<ul style="list-style-type: none"> o <i>if so, what was being paid to the employee?</i> (this information is required to confirm that this is a legitimate business operating prior to COVID19) • Period of Interest – <i>time period or date range of information required:</i> <ul style="list-style-type: none"> o <i>The POI is the period relevant to the wage subsidy application</i> • I confirm that I have read and signed the IR820 (Certificate of Confidentiality) – yes 	
Desk Based Review	<ul style="list-style-type: none"> • open source check • qualify, 30% drop in revenue • mitigation • any employees • type of subsidy applied for i.e part time / full time / for whom 	A review of this information along with IR information, may indicate whether the likely issue is with a wage subsidy or a benefit. This will assist you in your conversation with the employer (sole trader)
Contact employer (sole trader)	<p>General conversation with employer about specifics of business –</p> <ul style="list-style-type: none"> • qualifications • how long has business been operating • how the business works • structure • income – what money they are receiving • revenue source • hours worked weekly / time spent working business • financial accounts, were they prepared last financial year? • at time of applying, why did they believe they qualified for the wage subsidy? • what was their thinking at the time? 	<p>If business is not legitimate or they don't meet the qualification for wage subsidy, at this point you could consider a refund of the wage subsidy and discuss with employer</p> <p>If wage subsidy was paid correctly, then you will need to move on and discuss the discrepancy regarding their benefit with them – see below</p>
Discuss Discrepancy	<p>Conversation depending on –</p> <ul style="list-style-type: none"> • Have they received a part-time or full- time wage subsidy? • Is any income declared? • Benefit Obligations • MSD documents – income questions, how were they answered? 	Consider the effect of wage subsidy and any income on benefit and your next steps

	<ul style="list-style-type: none"> • Have they discussed self-employment with MSD? • What does IRD know about their business? • Why is MSD not aware of employment / income? 	
Discuss next steps	<p>Was wage subsidy paid or benefit paid correctly –</p> <ul style="list-style-type: none"> • NFA required • FACE and or overpayment • Obtain written confirmation (email or PD) to transfer to non-beneficiary assistance • Refund? • The matter requires further investigation 	<ul style="list-style-type: none"> • Less than 2 weeks prior to lockdown i.e 11 – 12 March 2020 or later, adjust benefit from FAD and establish overpayment • More than 2 weeks prior to lockdown, adjust from FAD and refer for investigation (Programme - COVID19 Working Payroll) • Assess FACE entitlement (non-beneficiary assistance)
Final steps	<ul style="list-style-type: none"> • Explain outcome to employer • Finalise and outcome audit sheet • Start refund process • Benefit reviewed if required • Complete portal audit form 	<ul style="list-style-type: none"> • Audit is complete

APPENDIX C

COVID-19 Wage Subsidy1 AUDIT – Open IMS ‘Allegation Audit’

This audit is looking at allegations regarding Wage Subsidy 1 that have been triaged for a desk-based audit, where an application for Wage Subsidy Extension has now been received. These are just guidelines and is not scripting, you will need to tailor your approach and discussion with the applicants on a case by case basis.

Step	Activity	Potential Outcomes
Desk Based Review	<p>Review any information that is relevant to the information that has been alleged:</p> <ul style="list-style-type: none"> MSD information WS1 EES application/s (note <i>Integrity Audit – Name of Auditor & IMS Number</i>) WS2 EES application/s (note <i>Integrity Audit – Name of Auditor & IMS Number</i>) Check if refund of Wage Subsidy1 has been made Open source information IMS: <ul style="list-style-type: none"> Is there an active IMS investigation assigned to an Investigator Previous COVID-19 Audit completed? Was contact made with applicant during audit process? Data mining Triage case? AIMOS Anything else you consider relevant 	<p>A review of this information will begin to clarify what has been alleged or noted during a targeted data mining exercise or audit</p> <p>If there is an active IMS investigation assigned to an Investigator, the pre-payment assessment for Wage Subsidy Extension will need to be managed by that Investigator.</p> <p>You may find at this point, that a refund of Wage Subsidy1 has been made since the allegation was received and the refund addresses the concern raised in the allegation.</p> <p>If this is the case, process Wage Subsidy Extension as per normal process – see Outcome 4</p>
Advise re information alleged	<p>If you can finalise the outstanding audit regarding Wage Subsidy1, you should move on and process the Wage Subsidy Extension.</p> <p>Conversation Guide:</p> <p><i>'You have recently applied for the Wage Subsidy Extension payment.</i></p> <p><i>We have been reviewing your previous wage subsidy application/s. We have noted that (summarise the IMS information) e.g</i></p>	<p>The applicant may well ask to refund Wage Subsidy1 during this conversation. If so, follow the refund process and explain that they will hear from us to arrange repayment.</p> <p>You may be satisfied after this discussion with the applicant that the allegation is</p>

	<ul style="list-style-type: none"> • <i>Not passed wage subsidy on at the correct rate</i> • <i>Had not experienced a 30% decline</i> • <i>Claimed full time subsidy for part time employee</i> • <i>s9(2)(k) OIA</i> • <i>Made a decision to make staff redundant prior to applying for wage subsidy</i> <p><i>You may not have been entitled to some, or all, of your first payment and we are investigating this.</i></p> <p><i>We cannot consider the Wage Subsidy Extension while your first application is under investigation'</i></p> <p>Issue the caution as soon as practicable if the applicant provides any information that gives you cause to suspect an offence has been committed. Take contemporaneous notes.</p> <p><i>Tell me about that</i></p> <p><i>'I am going to put your application for Wage Subsidy Extension on hold until the investigation outcome'</i></p> <p>OR</p> <p><i>'On the basis of your request, I am going to decline your application for the Wage Subsidy Extension'</i></p>	<p>unfounded, and the Wage Subsidy1 audit can be completed, and you can move on and process the Wage Subsidy Extension. See next step.</p> <p>The applicant may advise there was a change in circumstances during the Wage Subsidy1 period and a refund is required.</p> <p>After listening to the applicant's explanation, and considering all the evidence, you may consider some or all, of the information in the allegation to be substantiated. After discussing this with the applicant, they may accept there has been a change in circumstances and that they are required to refund all or part of the Wage Subsidy1 – see Outcome 1</p> <p>OR</p> <p>After listening to the applicant's explanation, and considering all the evidence, you may consider some or all, of the information in the allegation to be substantiated. If the applicant does not accept your findings are correct or do not meet the qualifications for Wage Subsidy1, the matter will need to be referred on for investigation and consideration of the Wage Subsidy Extension cannot be considered until the conclusion of the investigation – see Outcome 2</p>
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Audit of Wage Subsidy 1	<p>If the client is happy to talk to you and answers question, conduct the audit of their application for Wage Subsidy1 recording your conversation on the COVID-19 Audit Sheet.</p> <p>Conversation guide:</p> <ul style="list-style-type: none"> • 30% drop (actual or predicted) • Mitigation • Number of employees • Staff Changes • Redundancies • Were staff aware of application? • How were they made aware? • What were employees paid? <ul style="list-style-type: none"> ◦ Normal wages / salary / 80% / wage subsidy • How were employees paid? <ul style="list-style-type: none"> ◦ Lump sum / weekly / fortnightly etc • Any changes to staff since application paid <p>Note – you will need to ask relevant questions relating to the information that has been alleged that will give the applicant the opportunity to explain the alleged discrepancy.</p> <p>If they refuse to co-operate or answer questions, you cannot force them to talk with you. We need to make it clear that we will not be able to progress their current Wage Subsidy Extension Application unless we are satisfied, they had entitlement to Wage Subsidy1.</p>	<p>This will information will confirm whether the applicant is confirming that the business was legitimate and trading pre COVID-19 and met the criteria for Wage Subsidy 1.</p> <p>If relevant, will also confirm whether an employee was employed by the employer prior to COVID-19 and or whether the wage subsidy has been passed on to the employee/s.</p> <p>If the conversation with the employer indicates that the employer will need to refund part of or all of Wage Subsidy 1, follow the process to initiate a refund via S2P.</p> <p>This may enable you to finalise the outstanding allegation audit, and then move on to processing the Wage Subsidy Extension application – see Outcome 3</p>

		This will assist you to determine whether the information alleged can be substantiated or not
Outcome 1 – Wage Subsidy1 not being referred for an investigation, but a refund is required	<p><i>'Thank you for answering our questions, we will not need to make further inquiries about your application and will not be referring this through for a full investigation.</i></p> <p><i>But as we have discussed your circumstances changed and from [date] you were no longer eligible for the wage subsidy because [reason]. You will be required to repay [amount]. We will write to you to confirm this and explain how you can make this refund.</i></p> <ul style="list-style-type: none"> • Complete the COVID-19 Audit Sheet • Attach the audit sheet to the open COVID-19 Audit IMS case • Enter full notes in IMS regarding Wage Subsidy1 using the appropriate IMS Note Types and Sub Types (see Desk File) • Email s9(2)(a) OIA [redacted] IMS number and to close IMS case • Commence refund process via S2P • Note Wage Subsidy1 EES Application of audit outcome 	<p>Complete wage subsidy repayment request process as per the desk file.</p> <p>Now go to Wage Subsidy Extension assessment 'not being referred for investigation' – see 'Outcome 3'</p>
Outcome 2 – Wage Subsidy1 will be referred for investigation	<p>If after your discussion with the applicant, the matter is being referred for investigation:</p> <ul style="list-style-type: none"> • Complete the COVID-19 Audit Sheet with the information gleaned to date • Wage Subsidy1 Outcome = NOT MET • Next Steps = MSD Investigation Required • Attach the audit sheet to the open COVID-19 Audit IMS case • Email s9(2)(a) OIA [redacted] to change IMS activity to 'COVID-19 Investigation' • Note EES Application's for Wage Subsidy Extension that the matter has been referred for investigation and this will not be considered until the investigation has been completed – (name of auditor) • Note Wage Subsidy1 EES Application of audit outcome 	<p>Wage Subsidy Extension cannot be processed until investigation into Wage Subsidy1 is concluded</p> <p>Wage Subsidy Extension to be placed on hold.</p>

<p>Outcome 3 - Wage Subsidy 1 not being referred for investigation.</p> <p>Consider Wage Subsidy Extension Application</p>	<p>You cannot process Wage Subsidy Extension if you have not resolved the allegation regarding Wage Subsidy1.</p> <p>Follow process as above for confirming entitlement to Wage Subsidy1 but note the change from 30% to 40% for Wage Subsidy Extension:</p> <p>Conversation guide:</p> <ul style="list-style-type: none"> • 40% drop (the last 30 days prior to the extension application) • Mitigation • Number of employees • Staff Changes • Redundancies • Were staff aware of application? • How were they made aware? • What were employees paid? <ul style="list-style-type: none"> ◦ Normal wages / salary / 80% / wage subsidy • How were employees paid? <ul style="list-style-type: none"> ◦ Lump sum / weekly / fortnightly etc • Any changes to staff since application paid <p>Note - your conversation will have to include that if the normal income of a self-employed (sole trader) is less than the wage subsidy and there are no employees they pay wages to, they will be required to refund the difference.</p> <ul style="list-style-type: none"> • Enter full notes in IMS regarding Wage Subsidy1 using the appropriate IMS Note Types and Sub Types (see Desk File) • Email s9(2)(a) OIA IMS number and to close IMS case • Commence refund process via S2P if required • Note Wage Subsidy1 EES Application of audit outcome 	<p>Wage Subsidy1 criteria met – add notes in IMS</p> <p>If criteria for Wage Subsidy Extension is met, process as normal.</p> <p>Qualification not met – decline Wage Subsidy Extension.</p>
<p>Outcome 4 - Voluntary refund already made which addresses</p>	<p>Where the applicant for Wage Subsidy has refunded part or all of Wage Subsidy1 which addresses the information alleged:</p> <ul style="list-style-type: none"> • Add notes to IMS case and close using the appropriate IMS Note Types and Sub Types (see Desk File) 	<p>An audit sheet is not required but clear notes must be placed in IMS outlining your decision and that the allegation is resolved.</p>

issues raised in allegation or previous audit	<ul style="list-style-type: none"> Email s9(2)(a) OIA IMS number and to close IMS case Process Wage Subsidy Extension as per normal process Note Wage Subsidy1 EES Application of audit outcome 	<p>Process Wage Subsidy Extension using Pre-Payment Assessment sheet.</p> <p>Wage Subsidy Extension will either be approved or declined based on whether qualification is met.</p>
<p>Outcome 5 - Wage Subsidy1 being referred for investigation but processing Wage Subsidy Extension</p>	<p>We would see this applying to very few scenarios, and you should have a discussion with your Manager before Wage Subsidy Extension where the investigation into Wage Subsidy1 is still ongoing.</p> <p>Conversation guide:</p> <ul style="list-style-type: none"> 40% drop (the last 30 days prior to the extension application) Mitigation Number of employees Staff Changes Redundancies Were staff aware of application? How were they made aware? What were employees paid? <ul style="list-style-type: none"> Normal wages / salary / 80% / wage subsidy How were employees paid? <ul style="list-style-type: none"> Lump sum / weekly / fortnightly etc Any changes to staff since application paid <p>Note - your conversation will have to include that if the normal income of a self-employed (sole trader) is less than the wage subsidy and there are no employees they pay wages to, they will be required to refund the difference.</p> <ul style="list-style-type: none"> Full notes in IMS as to the discussion with your Manager and agreement Email s9(2)(a) OIA to change IMS activity to 'COVID-19 Investigation' Note Wage Subsidy1 EES Application of audit outcome 	<p>Qualification met but previous Wage subsidy is still under investigation.</p> <p>Discussion should have been had with Manager prior to arriving at this outcome.</p>

COVID-19 Wage Subsidy Extension Pre-Payment Assessment – Open IMS Investigation

This pre-payment assessment is looking at an open investigation in IMS (allegation / audit / triage from data mining match) regarding Wage Subsidy 1, where an application for Wage Subsidy Extension has now been received. These are just guidelines and is not scripting, you will need to tailor your approach and discussion with the applicants on a case by case basis.

Step	Activity	Potential Outcomes
Desk Based Review	<p>Review any information that is relevant to the information that has been alleged:</p> <ul style="list-style-type: none"> MSD information Review WS1 EES application/s WS2 EES application/s (note <i>Integrity Audit – Name of Auditor & IMS Number</i>) Check if refund of Wage Subsidy1 has been made Open source information IMS: <ul style="list-style-type: none"> Is there an active IMS investigation assigned to an Investigator? Previous COVID-19 Audit completed? Was contact made with applicant during audit process? Data mining Triage case? AIMOS Anything else you consider relevant 	<p>A review of this information will begin to clarify what has been alleged or noted during a targeted data mining exercise or audit</p> <p>If there is an active IMS investigation assigned to an Investigator, the pre-payment assessment for Wage Subsidy Extension will need to be managed by that Investigator.</p>
<p>Referred for Investigation – but not audited</p> <p>OR</p> <p>Referred for Investigation due to triage process:</p> <p>s9(2)(k) OIA</p>	<p>The applicant must be told that the case has been referred for investigation.</p> <p>The applicant may want to discuss this – depending on the type of the case, you could choose to disclose very little if you think that disclosing the information would 'prejudice the maintenance of the law' because it would alert them to an investigation and destroy evidence.</p> <p>You may decide that there is no risk to the investigation, in this case you would need to give them a caution as soon as practicable if they start discussing or asking questions or admit to committing an offence. You must make contemporaneous notes.</p> <p>Conversation Guide:</p> <p><i>'You have recently applied for the Wage Subsidy Extension payment.'</i></p>	<p>During the conversation with the applicant and considering your preliminary review of the information and MSD records, you may consider the matter can be resolved without a full investigation. This should only occur when you are satisfied that for all lines of inquiry, the applicant qualified for wage subsidy1 or a refund or partial refund has been agreed to.</p> <p>You would then move on and process the wage subsidy extension application ensuring that all qualifications are met.</p>

<p>s9(2)(k) OIA</p>	<p>We have been reviewing your previous wage subsidy application/s. We have noted that (summarise the IMS information) e.g</p> <p>s9(2)(k) OIA</p> <p>You may not have been entitled to some, or all, of your first payment and we are investigating this.</p> <p>We cannot consider the Wage Subsidy Extension while your first application is under investigation'</p> <p>Issue the caution as soon as practicable if the applicant provides any information that gives you cause to suspect an offence has been committed. Take contemporaneous notes.</p> <p><i>Tell me about that</i></p> <p><i>'I am going to put your application for wage subsidy extension on hold until the investigation outcome'</i></p> <p>OR</p> <p><i>'On the basis of your request, I am going to decline your application for the wage subsidy extension'</i></p>	<p>The applicant may well ask for the extension payment to be declined during this process.</p> <p>Note IMS and either decline or put on hold Wage Subsidy Extension application.</p> <p>The applicant may demand that their extension payment be processed despite the investigation pending regarding their initial wage subsidy application – please talk to your manager if you want guidance here.</p> <p>If you have been unsuccessful in making contact with the applicant for the wage subsidy extension, note your various attempts to contact via various mediums e.g phone text, email and add notes to IMS.</p> <p>In regards to the application for Wage Subsidy Extension, discuss with you Manager, based on the number of attempts to contact, whether it is appropriate to decline the application as qualification for Wage Subsidy Extension cannot be determined.</p>
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	<p>If the matter is not finalised, you should re-enforce that an investigator will be in touch with them at a later date regarding both their application for Wage Subsidy1 and Wage Subsidy Extension.</p>	
<p>Previous COVID-19 Audit Completed – with contact</p>	<p>NOTE - This does not include s9(2)(k) OIA or any audit where contact has been made and referred for investigation. This is because the audit may have involved speaking to third parties rather than the party the information related to.</p> <p>The applicant in this case should be aware that their application has been referred for investigation.</p> <p>You would then discuss that if they didn't qualify for the first wage subsidy, what has changed that would allow them to qualify for the extension. Again, you would need to give them a caution as soon as practicable if they started to discuss and or ask questions or admit to committing an offence. You must make contemporaneous notes.</p> <p>Conversation Guide:</p> <p><i>'You have recently applied for the Wage Subsidy Extension payment.</i></p> <p><i>You will be aware that we have previously carried out an audit of your Wage Subsidy application and we spoke to you (date) about this.</i></p> <p><i>Following that audit you were advised (or decision was made) that we were going to look more closely at your application and would be referring it for a full investigation.</i></p> <p>Issue the caution as soon as practicable if the applicant provides any information that gives you cause to suspect an offence has been committed. Take contemporaneous notes.</p> <p><i>Tell me about that</i></p>	<p>The applicant may well ask for the extension payment to be declined during this process or admit that they did not qualify for the first wage subsidy.</p> <p>The applicant may demand that their extension payment be processed despite the investigation pending regarding their initial wage subsidy application – please talk to your manager if you want guidance here.</p> <p>If they wish the extension application to be processed, we may have no option but to decline on the basis that we cannot be sure that they meet the qualifications for the wage subsidy extension.</p> <p>Note IMS and either decline or put on hold Wage Subsidy Extension application.</p>

	<p><i>What has changed that would allow you to qualify for the extension payment?’</i></p> <p><i>‘I am going to put your application for wage subsidy extension on hold until the investigation outcome’</i></p> <p>OR</p> <p><i>‘On the basis of your request, I am going to decline your application for the wage subsidy extension’</i></p> <p>If the matter is not finalised, you should re-enforce that an investigator will be in touch with them at a later date regarding both their application for wage subsidy and wage subsidy extension.</p>	
<p>Previous COVID-19 Audit Completed – without contact</p>	<p>NOTE - This will not include s9(2)(k) OIA or any audit where no contact was made and referred for investigation or where a third party may have been spoken to, to undertake the audit i.e employer</p> <p>Case has been referred for investigation without an audit because it does not look right, and we have not been able to contact the client to complete the previous audit.</p> <p>In considering their application for the wage subsidy extension, we should use any identified means of contact to discuss their application with them. If able to contact:</p> <p>Conversation Guide:</p> <p><i>‘We have previously carried out an audit of your Wage Subsidy application and tried unsuccessfully to contact you on (date/s).</i></p> <p><i>Because we never heard from you, the decision was made to investigate your application more thoroughly and it has been referred to our investigation team.</i></p> <p><i>We would like to discuss your first wage subsidy application with you before considering the extension application’.</i></p>	<p>The outcome of this audit will depend on our ability to speak to the applicant and discuss both wage subsidy 1 and wage subsidy extension applications.</p> <p>You may be able to resolve the outstanding audit and confirm entitlement to wage subsidy1 and will be able to then move on and assess entitlement to the wage subsidy extension.</p> <p>Follow the refund process as appropriate if agreement reached that a partial or full refund of their original wage subsidy will be made.</p>

	<p>Applicant refuses to discuss:</p> <p>You would then advise them that matter will proceed to a full investigation as detailed above.</p> <p>Issue the caution as soon as practicable if the applicant provides any information that gives you cause to suspect an offence has been committed.</p> <p>Take contemporaneous notes.</p> <p><i>Tell me about that</i></p> <p><i>'I am going to put your application for wage subsidy extension on hold until the investigation outcome'</i></p> <p>OR</p> <p><i>'On the basis of your request, I am going to decline your application for the wage subsidy extension'</i></p> <p>Applicant happy to discuss:</p> <p>You would proceed and have a full discussion with them regarding the reason their application for wage subsidy1 was being audited. Refer to the audit sheet and relevant one pager for further guidance e.g employer on benefit.</p>	<p>If the discussion only partially resolves the issue, then the matter will remain as an investigation to deal with the unresolved issues.</p>
<p>Final Steps:</p> <ul style="list-style-type: none"> Wage Subsidy1 resolved & Wage Subsidy Extension processed 	<p>Where the identified discrepancy, in regard to Wage Subsidy1 has been fully resolved and you have found that they meet all qualifications for Wage Subsidy Extension, you are able to finalise the investigation case in IMS and process the Wage Subsidy Extension on the Pre-Payment Assessment Sheet.</p> <p>Actions to be taken:</p> <ul style="list-style-type: none"> Enter full notes in IMS regarding Wage Subsidy1 using the appropriate IMS Note Types and Sub Types (see Desk File) – do not tick 'ready to investigate' Note EES Application/s for Wage Subsidy Extension decision 	<p>Finalise Wage Subsidy1 audit and IMS case can be closed.</p> <p>Commence refund process if appropriate.</p>

	<ul style="list-style-type: none"> Note EES Application for Wage Subsidy1 of audit outcome Email Janine Burgess IMS number and that IMS case to be closed 	
<p>Final Steps:</p> <ul style="list-style-type: none"> Wage Subsidy1 not resolved and Wage Subsidy Extension not processed 	<p>Where the identified discrepancy regarding Wage Subsidy1 has not been resolved, and therefore you are unable to process Wage Subsidy Extension application, the matter will be forwarded for a full investigation to be undertaken.</p> <ul style="list-style-type: none"> Enter full notes in IMS regarding Wage Subsidy1 discussion using the appropriate IMS Note Types and Sub Types – do not tick 'ready to investigate' Email s9(2)(a) OIA IMS number and that investigation to proceed Note EES Application/s for Wage Subsidy Extension that the matter has been referred for investigation and: <ul style="list-style-type: none"> Has been put on hold until conclusion of investigation – (name of auditor & IMS number) OR Declined– (name of auditor) 	<p>Wage Subsidy Extension cannot be progressed until investigation into Wage Subsidy1 is concluded</p> <p>Note IMS and either decline (on applicant's request only) or put on hold Wage Subsidy Extension application.</p>
<p>Final Steps:</p> <ul style="list-style-type: none"> Wage Subsidy1 not resolved and Wage Subsidy Extension declined due to no contact 	<p>Where you have been unable to contact the applicant regarding wage subsidy extension and your Manager has agreed with your decision, decline the wage subsidy extension and forwarded for a full investigation to be undertaken on initial information regarding Wage Subsidy1.</p> <ul style="list-style-type: none"> Add notes to open IMS case Email s9(2)(a) OIA IMS number and that investigation to proceed Note EES Application/s for Wage Subsidy Extension that the matter has been referred for investigation and: <ul style="list-style-type: none"> Has been declined due to x attempts to contact the applicant all of which were unsuccessful 	

COVID-19 Wage Subsidy1 AUDIT s9(2)(k) OIA

This audit is looking at applications for the Wage Subsidy1 where applications for Wage Subsidy Extension have been received and s9(2)(k) OIA. Prior to considering the application for Wage Subsidy Extension, we must complete a target audit on Wage Subsidy1 to ensure qualifications for that were met. This should assist in then processing the Wage Subsidy Extension application. COVID-19 audit sheets must be completed and emailed daily as normal and portal entries made for Wage Subsidy1. These are just guidelines and is not scripting, you will need to tailor your approach and discussion with the applicants on a case by case basis.

Step	Activity	Potential Outcomes
Desk Based Review	<p>Review any information that is relevant to the information that has been alleged. Use your judgement around how much information you need to progress this assessment</p> <ul style="list-style-type: none"> • MSD information • Review WS1 EES application/s (note <i>Integrity Audit – Name of Auditor</i>) • WS2 EES application/s (note <i>Integrity Audit – Name of Auditor</i>) • Who is the listed contact person on the application? • Check if refund of Wage Subsidy1 has been made • Open source information – can we verify a legitimate business? • IMS: <ul style="list-style-type: none"> ○ Is there an open case already assigned to Investigator? ○ Previous COVID-19 Audit completed? ○ Was contact made with applicant during audit process? ○ Data mining Triage case? • AIMOS • Anything else you consider relevant 	<p>A review of this information will begin to clarify what has been noted during a targeted data mining exercise</p> <p>If there is an active IMS investigation assigned to an Investigator, the pre-payment assessment for Wage Subsidy Extension will need to be managed by that Investigator</p>
s9(2)(k) OIA	<p>In the first instance you should be attempting to contact the applicant s9(2)(k) OIA.</p> <p>Use current contact details available. If unable to contact, phone the contact person for the application and advise them we need to speak to the applicant (if contact person is a third party).</p>	<p>You are completing an audit of Wage Subsidy1.</p> <p>The applicant may well ask to refund Wage Subsidy1 during this conversation. We should exercise some caution with this as we</p>

	<p><i>You have recently applied for the Wage Subsidy Extension payment.</i></p> <p><i>We have been reviewing your previous wage subsidy application/s. We need to confirm that you met the qualifications for the initial wage subsidy before we can consider your current application for Wage Subsidy Extension'.</i></p> <p>Discuss the following qualifications using your judgement as to how much detail you require:</p> <ul style="list-style-type: none"> • Did they complete the application for Wage Subsidy1 themselves? • If not, who did and why? • What relationship is the contact person to you? • Have you received the money? • Legitimate business • Type of business / work • Their role in the business • 30% drop (actual or predicted) • Mitigation <p>Issue the caution as soon as practicable if the applicant provides any information that gives you cause to suspect an offence has been committed.</p> <p>Take contemporaneous notes.</p> <p><i>Tell me about that</i></p> <p>After this discussion, you need to make a determination whether they knew Wage Subsidy1 had been applied for and received, and that their business / self-employment met the qualification for wage subsidy.</p> <p>If the applicant denies making the application for Wage Subsidy1, we will need to attempt to contact the contact person (If third party), to discuss their involvement in the application and the monies that were paid.</p>	<p>would need to be satisfied that the applicant made the application in error and is not undue pressure from a third party. You may decide it still needs to be investigated because a third party hasn't been held to account.</p> <p>The applicant applied for and received wage subsidy because they operate a legitimate business and met all criteria for Wage Subsidy1. Proceed to processing Wage Subsidy Extension.</p> <p>The applicant has no knowledge of a previous application for Wage Subsidy being made and has received no money.</p> <p>The applicant has received money but did not make the application and did not understand the qualifications for Wage Subsidy1.</p> <p>The applicant has no knowledge of the Wage Subsidy1 application, but the contact person is known to them.</p> <p>The applicant has no knowledge of the wage subsidy application and the contact person is not known to them.</p>
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	<p>Depending on the seriousness of the case, you will need to make a judgement as to what you disclose. If you think that disclosing the information would 'prejudice the maintenance of the law' because it would alert them to an investigation and destroy evidence, do not approach a third party.</p> <p>You must make contemporaneous notes in the COVID-19 audit sheet.</p>	<p>You are unable to make contact with either the applicant or the contact person.</p> <p>The contact person refuses to give you contact details for the applicant or claims they are not contactable.</p> <p>Either the applicant or the contact person may request Wage Subsidy Extension application be declined.</p>
<p>s9(2)(k) OIA</p>	<p>Caution is advised as to who you intend to talk to regarding the application s9(2)(k) OIA</p> <p>It is considered almost certain that the application for Wage Subsidy1 has been completed by a third party s9(2)(f)(iv)</p> <p>s9(2)(k) OIA</p> <p>If the contact person cannot justify this, there is no need to go through all of the qualifications.</p> <p>You need to be up front with them that the matter will be investigated further, and we are trying to establish why a new application for Wage Subsidy Extension has been received and whether they still wish to proceed with it.</p>	<p>You are completing an audit of Wage Subsidy1.</p> <p>If Wage Subsidy1 criteria is not met, it should be referred for investigation and Audit Sheet noted accordingly. Wage Subsidy Extension should be declined.</p> <p>In almost all scenarios, qualification for Wage Subsidy Extension would not be met and should be declined in EES with good notes.</p> <p>If during the discussion you are advised that they no longer wish to proceed with the Wage Subsidy Extension, decline in EES and complete COVID-19 Audit Sheet for Wage Subsidy1 - outcomed refer for investigation.</p>

	<div> <div>s9(2)(k) OIA</div> <div></div> <div></div> </div>	
Outcome 1 – Meets criteria for Wage Subsidy1 And Meets Wage Subsidy Extension	<ul style="list-style-type: none"> • Complete COVID-19 Audit Sheet for Wage Subsidy1 • Wage Subsidy1 Outcome = MET • Update Portal and send Audit Sheet to EES email address • Note EES application for Wage Subsidy1 that matter is finalised • Approve application in EES for Wage Subsidy Extension – add full notes 	
Outcome 2 – Does not meet criteria for Wage Subsidy1 And Wage Subsidy Extension	<p>Conversation Guideline:</p> <p><i>‘Thank you for answering our questions. Based on the information you have provided today, and considering the qualifying criteria, you are not entitled to the Wage Subsidy Extension.</i></p> <p><i>We also will be referring your application for Wage Subsidy1 for full investigation and an investigator will be in contact with you in due course.’</i></p> <ul style="list-style-type: none"> • Complete COVID-19 Audit Sheet for Wage Subsidy1 • Wage Subsidy1 Outcome = NOT MET • Next Steps = MSD Investigation Required • Update Portal and send Audit Sheet to EES email address • Note EES application for Wage Subsidy1 that matter is being referred for investigation • Decline application in EES for Wage Subsidy Extension – add full notes 	

<p>Outcome 3 – Cannot contact the contact person or Contact person refuses to talk with you</p>	<p>If a number of attempts over a number of days, via all known means i.e phone, text, email have been unsuccessful, or the contact person refuses to talk with you:</p> <ul style="list-style-type: none"> • Complete COVID-19 Audit Sheet for Wage Subsidy1 • Wage Subsidy1 Outcome = NOT MET • Next Steps = MSD Investigation Required • Update Portal and send Audit Sheet to EES email address • Note EES application for Wage Subsidy1 that matter is being referred for investigation • Decline application in EES for Wage Subsidy Extension – add full notes 	
<p>Outcome 4 – Contact person denies all knowledge of application</p>	<p>Conversation Guideline:</p> <p><i>‘Thank you for answering our questions. Based on the information you have provided today, we have noted that you are saying the reference to you as a contact person is wrong, and we will be referring the matter on for investigation.</i></p> <ul style="list-style-type: none"> • Complete COVID-19 Audit Sheet for Wage Subsidy1 • Wage Subsidy1 Outcome = NOT MET • Next Steps = MSD Investigation Required • Update Portal and send Audit Sheet to EES email address • Note EES application for Wage Subsidy1 that matter is being referred for investigation • Decline application in EES for Wage Subsidy Extension – add full notes 	
<p>Outcome 5 – Contact person requests Wage Subsidy Extension be declined</p>	<p><i>‘Thank you for answering our questions. You have requested that your application for Wage Subsidy Extension be declined. We need to investigate your Wage Subsidy1 application and an investigator will be in touch with you in due course’.</i></p> <ul style="list-style-type: none"> • Complete COVID-19 Audit Sheet for Wage Subsidy1 • Wage Subsidy1 Outcome = NOT MET • Next Steps = MSD Investigation Required 	

	<ul style="list-style-type: none"> • Update Portal and send Audit Sheet to EES email address • Note EES application for Wage Subsidy1 that matter is being referred for investigation • Decline application in EES for Wage Subsidy Extension – add full notes 	
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COVID-19 Wage Subsidy Extension Pre-Payment Assessment – Applicant on Benefit

This pre-payment assessment is looking at applications for Wage Subsidy Extension where an applicant has denied being in receipt of a current benefit, but Ministry records confirm they are. These are just guidelines and is not scripting, you will need to tailor your approach and discussion with the applicants on a case by case basis.

Step	Activity	Potential Outcomes
Desk Based Review	<p>Review any information that is relevant. Use your judgement around how much information you need to progress this assessment:</p> <ul style="list-style-type: none"> • MSD information • Previously applied for WS1? - review WS1 EES application/s • Review WS2 EES application/s • Check if refund of Wage Subsidy1 has been made if applicable • Open source information • IMS: <ul style="list-style-type: none"> ○ Is there an active IMS investigation assigned to an Investigator? ○ Previous COVID-19 Audit completed? ○ Was contact made with applicant during audit process? ○ Data mining Triage case? • AIMOS • Anything else you consider relevant 	<p>A review of this information will confirm if the applicant for Wage Subsidy Extension is in receipt of a current Ministry benefit.</p> <p>Entitlement to both Wage Subsidy Extension and benefit needs to be reviewed taking into account the applicant did not disclose they were in receipt of a benefit when applying.</p> <p>If there is an active IMS investigation assigned to an Investigator, the pre-payment assessment for Wage Subsidy Extension will need to be managed by that Investigator.</p>
Contact applicant	<p>Make contact and clarify with the applicant why they have applied for Wage Subsidy Extension when they are in receipt of a current benefit.</p> <p>Question why they did not disclose they were in receipt of a benefit when they completed the application.</p> <p>Points you may need to discuss include:</p> <ul style="list-style-type: none"> • Have they received a part-time or full- time wage subsidy? • Is any income declared? • Benefit Obligations 	<p>Consider the effect of wage subsidy and any income on benefit and your next steps</p>

	<ul style="list-style-type: none"> • MSD documents – income questions, how were they answered? • Have they discussed self-employment with MSD? • What does IRD know about their business? • Why is MSD not aware of employment / income? 	
Outcome/s	<p>The discussion with the applicant should enable you to make a determination and process the Wage Subsidy Extension.</p> <p>If wage subsidy is approved, you will a determination to ensure their entitlement to benefit is correct.</p>	<p>Wage Subsidy Extension is withdrawn or declined.</p> <p>Wage Subsidy Extension is approved.</p> <p>Wage Subsidy Extension application is declined as we have been unable to contact or speak to the applicant.</p> <p>Charge income against current benefit – email TO address (refer to Employer on Benefit One Pager Guideline)</p>
Final Step	<ul style="list-style-type: none"> • Process application for Wage Subsidy Extension (approve / decline) • Note EES with anything relevant • Assess FACE if applicable 	

COVID-19 Wage Subsidy Extension Pre-Payment Assessment s9(2)(k) OIA

This pre-payment assessment is looking at applications for the Wage Subsidy Extension, where entitlement to Wage Subsidy1 is questionable due s9(2). We must conduct a pre-payment assessment of the Wage Subsidy Extension. If during the pre-payment assessment, it is identified they did not meet qualification for Wage Subsidy1 this should be addressed using the established refund process. These are just guidelines and is not scripting, you will need to tailor your approach and discussion with the applicants on a case by case basis.

Step	Activity	Potential Outcomes
Desk Based Review	<p>Review any information that is relevant to the information that has been alleged. Use your judgement around how much information you need to progress this assessment</p> <ul style="list-style-type: none"> • MSD information • Review WS1 EES application/s • WS2 EES application/s • Who is the listed contact person on the application? • Check if refund of Wage Subsidy1 has been made • Open source information • IMS: <ul style="list-style-type: none"> ○ Is there an open case already assigned to Investigator? ○ Previous COVID-19 Audit completed? ○ Was contact made with applicant during audit process? ○ Data mining Triage case? • AIMOS • Anything else you consider relevant 	<p>A review of this information will begin to clarify what has been noted during a targeted data mining exercise</p> <p>If there is an active IMS investigation assigned to an Investigator, the pre-payment assessment for Wage Subsidy Extension will need to be managed by that Investigator</p>
Make contact with named contact person	<p>Caution is advised as to who you intend to talk to regarding the application s9(2)(k) OIA</p>	<p>You are not completing an audit of Wage Subsidy1, however if during the discussion, it becomes apparent that qualification for Wage Subsidy1 is not met, a refund of Wage</p>

	Note - your conversation will have to include that if the normal income of a self-employed (sole trader) is less than the wage subsidy and there are no employees they pay wages to, they will be required to refund the difference.	
Outcome 1 – Does not meet criteria for Wage Subsidy1 or Wage Subsidy Extension	Conversation Guideline: <i>Thank you for answering our questions. Based on the information you have provided today, and considering the qualifying criteria, you are not entitled to the Wage Subsidy Extension.</i> <i>We also discussed your entitlement to Wage Subsidy1 and that this will need to be refunded.</i> <ul style="list-style-type: none"> Decline application in EES and add notes 	Start refund process via S2P
Outcome 2 – Does not meet criteria for Wage Subsidy Extension	Conversation Guideline: <i>Thank you for answering our questions. Based on the information you have provided today, and considering the qualifying criteria, you are not entitled to the Wage Subsidy Extension.</i> <ul style="list-style-type: none"> Decline application in EES and add notes 	
Outcome 2 – Meets criteria for Wage Subsidy Extension	<ul style="list-style-type: none"> Approve application in EES and add notes 	

COVID-19 Wage Subsidy Extension Pre-Payment Assessment – Full Refund WS1 Made

This pre-payment assessment is looking at applications for Wage Subsidy Extension where a full refund of Wage Subsidy1 was made. These are just guidelines and is not scripting, you will need to tailor your approach and discussion with the applicants on a case by case basis.

Step	Activity	Potential Outcomes
Desk Based Review	<p>Review any information that is relevant. Use your judgement around how much information you need to progress this assessment:</p> <ul style="list-style-type: none"> • MSD information • Review WS1 EES application/s • Review WS2 EES application/s • Check refund details of Wage Subsidy1 – was it voluntary or as the result of an audit • Open source information • IMS: <ul style="list-style-type: none"> ○ Is there an active IMS investigation assigned to an Investigator? ○ Previous COVID-19 Audit completed? ○ Was contact made with applicant during audit process? ○ Data mining Triage case? • AIMOS • Anything else you consider relevant 	<p>You need to establish the following:</p> <ul style="list-style-type: none"> • That full refund on Wage Subsidy1 was made (check all applications in EES linked to ensure it is a full refund) • How does Wage Subsidy Extension application differ that that of Wage Subsidy1 – or not? • As the new criteria is a 40% decline, particularly note any refund due to a failure to meet the 30% revenue drop in Wage Subsidy1 <p>If there is an active IMS investigation assigned to an Investigator, the pre-payment assessment for Wage Subsidy Extension will need to be managed by that Investigator.</p>
Contact applicant	<p>Make contact and clarify with the applicant why they have applied for Wage Subsidy Extension when they have fully refunded Wage Subsidy1.</p> <p>Discuss this as fully as you need to, to make a determination as to whether the current application for Wage Subsidy Extension meets the qualification for you to approve it.</p> <p>You must explore what has changed or is different with this application compared to their last.</p> <p>Following the discussion, the applicant may agree that they don't meet the criteria for Wage Subsidy Extension and request it to be declined.</p>	<p>Wage Subsidy Extension is withdrawn or declined.</p> <p>Wage Subsidy Extension is approved.</p> <p>Wage Subsidy Extension application is declined as we have been unable to contact or speak to the applicant.</p>

Final Steps	<ul style="list-style-type: none"> • Process application for Wage Subsidy Extension (approve / decline) • Note EES with anything relevant 	
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COVID-19 Wage Subsidy Extension Pre-Payment Assessment – Bankrupt or Liquidation

This pre-payment assessment is looking at applications for Wage Subsidy Extension where a full refund of Wage Subsidy1 was made. These are just guidelines and is not scripting, you will need to tailor your approach and discussion with the applicants on a case by case basis.

Step	Activity	Potential Outcomes
Desk Based Review	<p>Review any information that is relevant. Use your judgement around how much information you need to progress this assessment:</p> <ul style="list-style-type: none"> MSD information Review WS1 EES application/s Review WS2 EES application/s Check refund details of Wage Subsidy1 – was it voluntary or as the result of an audit Open source information IMS: <ul style="list-style-type: none"> Is there an active IMS investigation assigned to an Investigator? Previous COVID-19 Audit completed? Was contact made with applicant during audit process? Data mining Triage case? AIMOS Anything else you consider relevant Search for your employer on the bankrupt and Liquidation spread/sheet. This will tell you the status confirmed by IR, it also provides other information such as the last time they filed any return to IR. 	<p>You need to establish the following:</p> <ul style="list-style-type: none"> That full refund on Wage Subsidy1 was made (check all applications in EES linked to ensure it is a full refund) How does Wage Subsidy Extension application differ that that of Wage Subsidy1 – or not? As the new criteria is a 40% decline, particularly note any refund due to a failure to meet the 30% revenue drop in Wage Subsidy1 <p>If there is an active IMS investigation assigned to an Investigator, the pre-payment assessment for Wage Subsidy Extension will need to be managed by that Investigator.</p>
Contact applicant	<p>Make contact and clarify with the applicant why they have applied for Wage Subsidy Extension when we have received information that they are [bankrupt/liquidated].</p> <p>Discuss this as fully as you need to, to make a determination as to whether the current application for Wage Subsidy Extension meets the qualification for you to approve it.</p> <p>You must establish if they are a business operating in New Zealand. To be a business operating in New Zealand they should be compliant with all of their tax obligations.</p>	<p>Wage Subsidy Extension is withdrawn or declined.</p> <p>Wage Subsidy Extension is approved.</p> <p>Previous wage subsidy having to be refunded.</p>

	<p>Some discharge bankruptcy person can still trade, they must have sought and obtained permission from the Official Assignee (MBIE).</p> <p>Issue the caution as soon as practicable if the applicant provides any information that gives you cause to suspect an offence has been committed.</p> <p>Take contemporaneous notes.</p> <p><i>Tell me about that</i></p> <p>The applicant should be able to provide verification from IR and from MBIE if they continue to state they are a business operating in New Zealand and have an exemption to continue to trade.</p> <p>You may ask the applicant to provide this (this is part of their obligation and consent). As above, if you have had to caution the applicant (suspected offence) you must inform that the request for verification you are making is voluntary.</p>	<p>Wage Subsidy Extension application is declined as we have been unable to contact or speak to the applicant.</p>
Final Steps	<ul style="list-style-type: none"> • Process application for Wage Subsidy Extension (approve / decline) • Note EES with anything relevant 	<p>Request a refund (if applicable)</p>