

Senator the Hon. Richard Colbeck,
Chair, Senate Finance and Public Administration References Committee,
Parliament House,
Canberra
31 May 2023

Dear Senator

Further to our original submission, we provide further evidence to the Inquiry into Management and Assurance of Integrity by Consulting Services (Consulting Services), in response to questions on notice and other matters we consider relevant to the Inquiry.

First, we would like to expand on what mechanisms are available in the event of poor behaviour on the part of consulting firms. In our evidence we mentioned the case of Bain & Co, a Boston-based global management consulting firm. The British government banned Bain & Co, the US-based global management consultancy, from tendering for UK government contracts for three years because of its “grave professional misconduct” in South Africa.¹ Subsequently, the South African Treasury imposed a ten-year ban on Bain from tendering for government contracts for its role in ‘state capture’ during Jacob Zuma’s two-term presidency.² The concept of state capture refers to cases where private interests influence a state to seek private advantage. As a result, there is growing pressure for private sector companies to remove Bain from their database of suppliers. Similarly, consulting firm McKinsey and Co. agreed to pay \$574 million to US authorities as part of a settlement for its role in the opioid crisis, which has killed hundreds of thousands of Americans.³ Action was taken against McKinsey because of its conflict of interest in failing to disclose to the US government’s medicine regulatory body, the Food and Drug Administration (FDA) its work with Purdue Pharma. These examples point to the potential for action to be taken against consulting firms if the appropriate mechanisms are in place.

Second, we respond to a question about how performance of consultants is measured in their contracts. As outlined in our evidence, the Treasury considers that all consultants are responsible for their performance management. Edmund Tadros and Tom McIlroy, writing in the *Australian Financial Review* on 23 May 2023, highlight that suppliers must notify federal

public servants if their personnel have had adverse findings against them, as part of a new “notification of significant event clauses”, included in an update to procurement rules introduced by the Department of Finance. The revised rules emphasise that public servants “must consider ... a potential supplier's relevant experience and performance history when assessing value for money”.⁴ This approach relies on consultants self-reporting on their performance and is profoundly inadequate, especially given the track record of these firms. As an example, we point to the case study of PwC and Robodebt, in which PwC failed to provide a 70-page report to the Government, despite being paid nearly \$1 million to do. Instead, they compiled an eight-page PowerPoint presentation. Clearly, relying on consulting firms to police their own behaviour has failed to improve transparency and accountability in this space.

Third, we respond to a question about recent innovations in the US under President Biden relating to conflicts of interest with consulting firms. Specifically, in December 2022, the US introduced new legislation to prevent conflicts of interest by requiring contractors to disclose information relevant to potential organisational conflicts and limit future contracting with respect to potential conflicts. No such legislation exists in relation to Commonwealth Government procurement and would go some way to overcome some of the problems raised in our evidence to the Inquiry.

Fourth, as there have been some significant developments around this issue since our appearance at the Senate Inquiry, we would like to provide an update. In Appendix A we have collected recent relevant newspaper and other articles, which we ask to be placed on the public record. These articles highlight that, while PwC is the focus of current media attention, other consulting organisations are involved in various ‘both sides of the street’ activities. Allan Fels and James Guthrie's opinion piece in the *Australian Financial Review*⁵ notes that the Parliamentary Joint Committee on Corporations and Financial Services' Inquiry into the Regulation of Auditing in Australia did not provide a detailed final report. This Inquiry appears to have been shut down by the previous Government. After the Inquiry, the previous Government spent billions on consulting and appears to have privatised many public services to enable a shift away from the public service and its values towards private for-profit consulting organisations. For instance, in the 2021–22 financial year, Australia's top consulting firms secured \$2 billion worth of Commonwealth taxpayer-funded work. These consulting firms include the Big3 advisory firms (Accenture (formerly Arthur Andersen), McKinsey and the Boston Consulting Group) and the Big4 accounting partnerships (PwC, Deloitte, KPMG and EY). As detailed in the authors’ evidence to the Senate Inquiry into the Regulation of

Auditing in Australia the culture of these consulting firms is characterised by conflict of interest and secretive practices, that discourage whistleblowing and encourage coercive and unethical behaviours. As partnerships, not companies, the Big4 firms do not have to disclose where their money is coming from, even though they are the most powerful private institutions in the world. Much of their work comes from governments and large multinationals, for which they are both consultants on how to avoid tax and auditors providing so-called 'transparency'.

Thank you for the opportunity to provide further information on this important issue.

Yours faithfully

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Dr Erin Twyford, CA

¹ <https://www.dailymaverick.co.za/article/2022-08-03-uk-bans-bain-from-state-contracts-for-3-years-over-state-capture-work-in-south-africa/>

² <https://www.dailymaverick.co.za/article/2022-09-29-treasury-slaps-bain-with-a-ten-year-ban-from-state-contracts-over-corrupt-and-fraudulent-practices/>

³ www.trtworld.com <https://www.trtworld.com/magazine/the-many-times-mckinsey-has-been-embroiled-in-scandals-43996>

⁴ <https://www.afr.com/companies/professional-services/finance-introduces-new-pwc-rule-to-force-firms-to-confess-sins-20230522-p5dabx>

⁵ <https://www.afr.com/companies/professional-services/pwc-scandal-makes-a-case-for-breaking-up-the-big-four-20230522-p5dadi>

We provide further evidence to the Inquiry into Management and Assurance of Integrity by Consulting Services (Consulting Services) in response to questions on notice and other matters we consider relevant to the Inquiry and Appendix A that are media articles from our database in date order to the 25 May 2023.

APPENDIX A: MEDIA ARTICLES

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