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12 March 2024

Committee Secretary
The Senate Finance and Public Administration References Committee
PO Box 6100
Parliament House
Canberra ACT 2600
Australia

By email: fpa.sen@aph.gov.au

Dear Chair and Committee members

## Questions on Notice – The Senate Inquiry into the Management and Integrity of Consulting Services

We appreciated the opportunity to appear before the Senate Finance and Public Administration References Committee (the Committee) on Friday, 23 February 2024 to provide information, and respond to the questions from the Committee in relation to the Inquiry into the Management and Integrity of Consulting Services (the Inquiry).

We provide below our responses to the questions taken on notice at our appearance:

- 1. How many PwC members, employees, partners or whatever do you have in your membership?
- 2. How many of your CPA members are in KPMG, Deloitte and EY?

See below table for the number of members we have working across the big 4 firms (PwC, KPMG, Deloitte and EY) in Australia

PwC	KPMG	Deloitte	EY	Total
363	411	410	336	1,520

We would also like to make a correction (highlighted in yellow) to Hansard on page 15 which currently states the following:

**Mr Hunter:** I'll take the question on notice but, out of our 173,000 members, 119,000 are in Australia. There are about 500 who work at the big four, and I would estimate that about 120 of them work at PwC.

The sentence with the correction is below:

**Mr Hunter:** I'll take the question on notice but, out of our 173,000 members, 119,000 are in Australia. There are about 1500 who work at the big four, and I would estimate that about 360 of them work at PwC.



<i>3</i> .	Could you provide us with an indication of how many partners are using the CPA as their registration vehicle
	[holding public practice certificates] for the profession?

Our data indicates we have a total of 9 individuals who hold public practice certificates with us and have identified that they work with the big 4 firms. Of these, 5 individuals have identified that they are a "public practice partner or director".

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Please contact me	if you require any further information.		
Kind regards,			
Elinor Kasapidis			
Interim Chief Learning and Innovation Officer			
CPA Australia			

