



Government of **Western Australia**
Department of **Finance**



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Contractor Profiles

Audit and Financial Advisory Services
(CUA AFA2018)

Category B – Forensic Audit Services



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2020 Global Business Consultants



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About Us

2020 Global is a multi-disciplinary consultancy practice that maintains high levels of client focus and business ethics. As consultants we ask the right questions, find the answers and can implement solutions across organisations. 2020 Global provides a whole of business service, from analysis to solutions and support and has an experienced business consultancy team that is knowledgeable, curious, energetic and solution-driven.

We assess, we advise, we do.TM

Skills, Experience and Services

The team at 2020 Global has the knowledge and experience with:

- Data analysis.
- Investigations of employee actions and conduct.
- Controls reviews.
- Expert reports.
- Expert testimony.

Industry Certifications and/or Qualifications Relevant to the Category

Certified Practising Accountants, Chartered Accountants, Certified Internal Auditors, Certified Fraud Examiners, Certified Risk Management Advisers, Chartered Taxation Adviser, Registered Tax Agents.

Industry Partners or Affiliations

- Institute of Internal Auditors
- Institute of Chartered Accountants – ANZ
- CPA Australia
- Association of Certified Fraud Examiners
- The Tax Institute

Andrew Burchfield Consulting



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About Us

I have a proven track record in conducting investigations through forensic accounting to prevent and resolve commercial disputes, fraud, misconduct, and breaches of rules and regulations.

Skills, Experience and Services

I provide quality, experience and a practical approach that represents value for money. I also have a proven track record of meeting deadlines and not invoicing for amounts in excess of what I have quoted.

I have been head of Risk Management, Internal Audit and Governance areas in the Commercial and all Government Sectors. And have been a successful consultant for 5 years in these areas.

I have presented professional development course and made conference presentations on audit, risk and governance for over 20 years.

Industry Certifications and/or Qualifications Relevant to the Category

I am a Fellow of the Institute of Internal Auditors (IIA) and of the Society of Certified Practising Accountants (CPA) and a member of the Risk Management Institution of Australasia (RMIA). I am a former Councillor of both the IIA and the RMIA and a past member of their Australian Committees on Professional Standards and Professional Development. I have the post graduate global qualification of "Certified Internal Auditor" with the IIA.

I am currently the independent member of the Audit and Risk Management Committees of the City of Swan and the Southern Metropolitan Regional Council and a member of the Risk and Governance Committee of Edmund Rice Camps WA.

Industry Partners or Affiliations

I am a sole practitioner. I have no industry partners or affiliates as I prefer to give my clients the certainty that if they accept my quote they will solely obtain my services and not that of less experienced employees or sub-contractors.



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About Us

AOT Consulting Pty Ltd is a professional services firm established in 1989 to provide independent commercial, financial, audit, risk, management and technology consulting services.

As an independent professional services firm, we have specifically designed our professional services to assist clients at different stages of an initiative's lifecycle, from conceptual and strategic planning stages through to the implementation of initiatives and beyond. Our independent advice allows the outcomes to be defined based on the business requirements, giving a totally unbiased service.

Since commencing business we have undertaken over 3,000 consulting projects, most of which have been for government agencies.

The size of the firm is designed around a philosophy that its size enables a unique capability whereby we can combine commercial, financial, audit, risk, management and technology, skills, knowledge, expertise and experience as a result of working in many areas.

We bring a highly professional and commercial approach to forensic audit services.

Skills, Experience and Services

The professional services AOT Consulting provides are designed to undertake forensic audits that align to all or selected stages of an initiative's lifecycle.

The services provided ensures that independent, objective assurance and consulting activities are designed to add value and improve an organisation's operations.

The audit services assist clients accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

In regard to forensic auditing AOT Consulting's focus has been to date preventing and resolving commercial disputes, which draws upon a combination of skills, knowledge, expertise and experience in auditing, commercial structuring, strategic sourcing, due diligence, negotiation, contract development, contract management and dispute resolution.

The depth and breadth of examination provides sufficient evidence to withstand external scrutiny or challenge. In addition to the examples provided, it is worth noting that several projects we have undertaken involve a level of examination that is equivalent to forensic auditing. Most independent reviews we undertake are required to be evidence-based and as such must be able to stand-up to external scrutiny or challenge.

For audit work, we comply with the Institute of Internal Auditors' Professional Practice Framework (IIA PPF).

Audit work also forms part of broader evidence-based reviews and evaluations whereby examining governance, operations, processes, records and the like has been intrinsic to the service provided.

AOT Consulting has developed methodologies for its professional consulting services. Its Audit Methodology complies with the Standards for the Professional Practice of Internal Auditing issued by The Institute of Internal Auditors.

We have undertaken several audits for government agencies and received positive feedback on the quality, timeliness and engagement approach to ensure that audits are conducted professionally, efficiently and effectively.

In particular, the service we have provided various agencies has assisted in preventing and/or resolving commercial disputes, which has been beneficial to all parties in achieving an agreed approach to moving forward

Industry Certifications and/or Qualifications Relevant to the Category

AOT Consulting holds the following members and qualifications relevant to forensic audit services:

- Association of Certified Chartered Accountants (ACCA).
- Memberships in Institute of Internal Auditors (IIA).
- Memberships in Risk Management Institution of Australasia (RMIA).
- Memberships in Australasian Evaluation Society (AES).
- Memberships in Chartered Institute of Procurement and Supply (CIPS).
- ISO9001 Accredited (BVQi) .

Consultants hold a combination of BSc (Hons) Degree in Applied Accountancy; Masters of Commerce (International Business); Bachelor of Liberal Studies (Sociology and Psychology); BSc in Biochemistry; Bachelor of Commerce, Majoring in Accounting and Human Resource Management; and Postgraduate studies in Computing and ICT.

Industry Partners or Affiliations

To maintain a policy of independence, AOT Consulting does not have any partnerships or affiliations. The services provided are completely independent of other parties.

Assurance Advisory Group Pty Ltd



ASSURANCE
ADVISORY
GROUP

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About Us

Assurance Advisory Group (AAG) is a Pty Ltd company established in April 2015. We have established offices in Perth, Melbourne and Darwin. We also deliver services to Commonwealth agencies in Canberra.

Our Perth office is resourced on a full-time basis by Stephen Linden (founding director) and Executive Directors, Glenn Stroud and Greg LeGuier. Each of our directors has in excess of 20 years consulting experience in the public sector. We have formal working relationships with subject matter specialists in Human Resources (including OHS, Safety) and Procurement to complement our full-time resources.

We have a strong track record in the delivery of all of the services included in the CUA. We are especially strong in internal audit, probity, risk management, procurement, fraud / forensic investigations, project management and financial accounting. Client industries have included: Health, Education, Transport (including ports, rail), Utilities, Construction, Welfare Agencies, Regulatory Agencies, Local Government.

Our staff have significant experience with, and understanding of, the FMA, Treasurer's Instructions, State Supply Act, Public Sector Management Act and other relevant legislation and policies.

Skills, Experience and Services

As our name suggests our focus is on providing **assurance** services including, but not limited to:

- Performance Audit
- IS audit
- Assurance training
- Data analytics (we utilise IDEA)

... and **advisory** services including, but not limited to:

- Probity advisory
- Procurement services
- Funding / pricing reviews
- Efficiency reviews, including process and function mapping
- Project reviews and training
- Change management

Industry Certifications and/or Qualifications Relevant to the Category

Our professional staff hold a range of relevant industry certifications and qualifications including:

- Certified internal auditor
- Certified practising accountant – CPA Australia
- Chartered Accountant – Institute of Chartered Accountants
- Graduate of the Australian Institute of Company Directors
- Fellow of the Governance Institute of Australia
- Risk Management Institution of Australasia

Industry Partners or Affiliations

We hold a number of affiliations and arrangements with other organisations that enable us to draw upon additional resources and expertise when required.

- Protiviti (a global internal audit, risk and information systems consulting firm); and
- Quantum Consulting (a local boutique consulting firm)

Australian Audit Pty Ltd

AUSTRALIAN
AUDIT 

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About Us

Based in Perth CBD, Australian Audit has recently merged with a well-established and recognised WA based auditing practice, Avant Edge Consulting to form one firm under Australian Audit. With the merger, Australian Audit is now well placed to also provide financial audit, grant acquittal audit, internal audit, probity and risk management services to both WA state government and local government departments and agencies, including WA Universities.

Australian Audit is competent in all areas of audit and assurance services whether conducted in accordance with Australian Auditing Standards and/or the International Standards for the Professional Practice of Internal Audit (IIA Standards)

Skills, Experiences and Services

Australian Audit is primarily an Audit-focused firm with four Directors, an Associate Director, Internal Audit, Probity and Risk and over 20 professional audit staff. The firm has some 100 years of combined audit and accounting experience in all areas including state government, local government, not for profit associations and registered charities and private companies.

Australian Audit specialises in the following audit services:

- Internal Auditing
- Financial Statement Auditing
- Financial Grant Acquittal Auditing
- Forensic and Fraud Investigations
- Compliance Audits
- SMSF Audits

Australian Audit has undertaken numerous fraud investigations and forensic audit assignments for the following state government agencies and local government:

- Department Communities (various NFP Family & Community Centres)
- Department of Primary Industries and Regional Development (various Community Resources Centres)
- City of Stirling (Procurement)

Industry Certifications and/or Qualifications Relevant to the Category

All Australian Audit Directors are Registered Company Auditors, and our staff are either CA or CPA qualified or in the process of being qualified. One of the Directors is also a qualified Forensic Auditor.

The Associate Director, Internal Audit, Probitry and Risk is a professional member and a fellow of the Institute of Internal Auditors Australia, an internal audit activity external quality assurance provider and a fellow of CPA Australia.



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About Us

BDO is an accounting network with over 155 partners and directors and 1,200 employees across Australia. BDO offers a wide range of business and corporate advisory services to Government & Public Sector entities. Our service style sets us apart from our competitors in that our service is delivered by an experienced and senior professional team that you will have direct access to throughout the engagement. This enables us to collaboratively plan required work, identify key issues and prioritise your service needs whilst maintaining a cost-efficient price. Our Western Australia office, based in Subiaco, has 21 Partners and 230 employees.

Skills, Experience and Services

The BDO team has undertaken a number of investigations at Western Australian government agencies including investigations conducted as a result of the receipt of a Public Interest Disclosure (“PID”) or under the Public Sector Management Act. Examples of the types of matters BDO have undertaken includes:

- Commercial disputes and valuations;
- Forensic audits of financial statements, bank and trust accounts;
- Matters relating to grievances and allegations of bullying and harassment;
- Allegations of theft or misappropriation of assets;
- Allegations of accounts payable and credit card fraud;
- Allegations of conflicts of interest in the procurement process;
- Allegations of the receipt of unauthorised gifts or hospitality by employees; and
- Allegation involving the unauthorised release or theft of corporate information or intellectual property

Industry Certifications and/or Qualifications Relevant to the Category

Members of our team hold the following qualifications:

- Chartered Accountant in Australia and New Zealand (CA)
- CA Business Valuation Specialist

- Bachelor qualifications in Accounting and Finance
- Bachelor qualifications in Human Resource Management
- Master of Fraud and Financial Crime
- Diploma in Government Investigation
- Diploma in Government Fraud Control
- Certificate IV in Government Investigation
- Certificate III in Investigative Services
- Certified Fraud Examiner (CFE)
- Certified Anti-Money Laundering Specialist (CAMS)
- Licensed in Western Australia, as required by the Security and Related Control Act 1996.

Industry Partners or Affiliations

- Chartered Accountants Australia and New Zealand (CAANZ)

Braxford Consultancy Pty Ltd



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About Us

Forensic audits are naturally complicated and require significant patience, attention to detail, ability to analyse and often sort through a significant volume of data. Audit observations must be couched wherever possible into the context of a “big picture” in order to present an objective, competent and independent Expert Witness Services or Other Evidence in accordance with the requirements of APES 215 Forensic Accounting Services.

Braxford is proud to possess all of the above. The result of our work allows our clients to select the most suitable course of action and avoid unnecessary expenditures. We take pride in the professional manner in which we conduct our work with minimum disruption to ongoing business and our quality review ensures work papers and / or reports are readily presentable to a Court of Law if required.

We comply with Professional Standards and fundamental principles outlined in the APES 110, Code of Ethics for Professional Accountants. We are constantly monitoring for any potential, actual or perceived Conflict of Interests and implementing appropriate safeguards or ensure that the team members concerned are not involved in the engagement.

Skills, Experience and Services

We are a team of a highly skilled review professionals. Our Directors and staff members are holding Accounting and Auditing qualifications and each of them has more than 10 years' experience in auditing firms of various level, government and / or commercial organisations.

Our team members are proficient in data analysis, aware of relevant legislation, accounting and taxation requirements and are committed to provide independent and non-biased opinion based on evidence. We conduct our work with direct CPA involvement or oversight and strictly in accordance with CPA Australia APES 215 Forensic Accounting Services.

Industry Certifications and/or Qualifications Relevant to the Category

- Master of Accounting (Curtin), Certified Practising Accountant and Member of Institute of Internal Auditors
- BBus, Registered Company Auditor, Registered Taxation Agent

- Fellow CA (Au and NZ), Member IIA, Certified Information Systems Auditor (CISA)
- Accredited Probitry Service Provider – Resolution Institute
- Bachelor of Commerce (First Class Honours), University of Western Australia, PhD in Accounting, Curtin University, Institute of Chartered Accountants Australia & New Zealand

Crowe



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About Us

Crowe is ranked among the top 10 global accounting networks with over 150 independent accounting and advisory services firms in more than 100 countries around the world. Crowe is a leading provider of audit, assurance and consulting services and is committed to impeccable quality and standards.

Crowe's forensic experts use insights gained from extensive technical and industry knowledge to cut beneath the surface and help to uncover the real story behind the numbers. In the event of litigation, Crowe's professionals tell the story through clear, convincing expert testimony and compelling visual presentations.

Our clients consistently turn to Crowe because we offer a comprehensive solution to help you reduce your exposure to fraud. Whether you are addressing litigation issues, investigating fraud, or pursuing alternative dispute resolution, Crowe's multidisciplinary team has the required credentials and can provide the support you need to succeed.

Skills, Experience and Services

Crowe's fraud and forensic team assist clients with all aspects of fraud including prevention, identification, management and response. Our approach to fraud investigations and misconduct are detailed below:

- Understanding and agreeing the scope of services with the relevant stakeholders;
- Utilising various methodologies such as data analytics, analysing data from internal and external sources, patterns and behaviours to identify fraud;
- Uncovering the key persons responsible for fraud, the control weaknesses that enabled the fraud to occur and quantifying the loss;
- Obtaining sufficient evidence to assist clients with pursuing legal avenues if required; and providing recommendations to the client to prevent or detect similar fraudulent activity.
- Crowe also has extensive experience in performing fraud susceptibility audits in various industries including government organisations to identify control weaknesses, and assist clients with implementing appropriate preventive or detective controls to minimise the instances of fraud, impact of fraud and to identify fraudulent activity and misconduct in a proactive and timely manner.

Our full complement of forensic accounting services includes:

- Investigating and identifying fraudulent activity or misconduct;

- Tracing of transactions and assets;
- Independent expert financial witnesses;
- Valuing companies, businesses, partnerships and trusts, and intangible assets including goodwill;
- Assisting with financial aspects of breaches of contract or commercial claims;
- Quantification of damages and trade practices claims;
- Quantifying economic loss for legal claims and disputes; and
- Forensic accounting reports in instances of fraud and financial discrepancies.

Our key service priorities ensure you receive advice that includes:

- **Your needs:** Taking time to give you a solution relevant to and unique to your situation and circumstances.
- **Key risks:** Clearly explaining the issues surrounding your forensic accounting or litigation support matter.
- **Partners:** High level of partner involvement to give you the best advice, every time.
- **Coverage:** Help across Australia and in every court jurisdiction.
- **Solutions:** Strategies that work for you, with outcomes that make a measurable difference.
- **Consistency:** Global quality via Crowe's global accreditation program.

Industry Certifications and/or Qualifications Relevant to the Category

Our Crowe team have professional memberships from recognised professional bodies such as the Association of Certified Fraud Examiners, Institute of Chartered Accountants Australia and New Zealand, Certified Practising Accountants Australia, Institute of Internal Auditors and Information Systems Audit and Control Association.

Industry Partners or Affiliations

With affiliations to our global network, Crowe relies on an approach to providing impeccable professional service that brings together teams of experts within each service discipline to act as thought leaders and advisors to the network. These network leaders provide global thought leadership on key issues and opportunities impacting multinational clients as well as set standards and best practices for service delivery.

Deloitte Touche Tohmatsu

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About Us

Deloitte has the largest dedicated Forensic practice in Western Australia, headed by three experienced Partners leading dispute services, data analytics and investigations and backed by the specialist resources of more than 15 professional staff in WA and 80 Australia-wide.

Deloitte has developed a global platform to manage the considerable array of Forensic methodologies and services. The platform helps us promote quality client service delivery across the full range of forensic services.

Forensic Response

We help clients react quickly and confidently in a crisis, investigation or dispute. We use our global network, deep industry experience and advanced analytical technology to understand and resolve issues. We deliver the proactive advice needed to reduce the risk of future problems.

Financial crime

Our global network allows us to combine an understanding of local business cultures and regulatory issues to leave the clients better prepared to protect their assets and reputation.

Forensic technology and Digital Discovery

We bring together some of the country's most experienced forensic technology practitioners to provide end-to-end discovery services and conduct computer forensic services, helping to reduce risk and manage costs.

Crisis management

Our crisis team assist clients in dealing with catastrophic, unforeseen incidents that jeopardise their critical assets, reputation, and financial standing.

Whistleblower

Having in place our 24/7 independently managed hotline ‘Whistleblower’ can provide an early warning system to allow management to intervene and resolve issues before they become major threats to an organisation, and is widely seen as a hallmark of good corporate governance.

Skills, Experience and Services

Deloitte Forensic brings together experienced accountants, investigators, data analysts, computer forensic practitioners, former law enforcement officers and regulators to provide:

- Expert witness and dispute services
- Fraud, corruption and misconduct investigations
- Contract compliance audits and investigations
- Financial crime advisory services
- Forensic imaging and data recovery services
- Data analytics services.

Our team of Forensic specialists have provided a wide range of services to WA public sector clients at all levels of government, government trading entities and educational institutions. We have demonstrated our full understanding and awareness of investigative practices, and have gained a detailed appreciation of the legislative and policy framework applicable to government clients.

The Deloitte Forensic practice in Perth is led by Martin Langridge. Martin specialises in disputes work and investigations and provides expert analysis and testimony in financial matters. Assignments have included the resolution of financial disputes, assessment of damages, project costing analysis and the interpretation of financial data. He is able to present clear, concise and well-reasoned reports to explain and analyse complex financial issues. Martin has also provided expert testimony in the:

- Supreme Courts of WA and the NT
- Federal Court of Australia
- Administrative Appeals Tribunal
- District Court of WA
- Kalgoorlie Magistrates Court
- Mediation hearings and conferences.

Industry Certifications and/or Qualifications Relevant to the Category

- Chartered Accountants
- Certified Practising Accountants
- Admitted Lawyers
- Certified Fraud Examiners
- Certificate IV in Government (Investigations)

Industry Partners or Affiliations

- Chartered Accountants Australia and New Zealand
- Transparency International
- Association of Certified Fraud Examiners

Dry Kirkness



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About Us

Dry Kirkness was established in 1932 and has grown to become one of Perth's leading boutique accounting firms. In July 2022, Butler Settineri (Audit) Pty Ltd joined with Dry Kirkness to form Dry Kirkness (Audit) Pty Ltd and is now the largest independent provider of audit services in Perth.

We have a reputation of providing assurance and audit services for all types of business entities, including listed and unlisted companies, not-for-profit organisations and self-managed superannuation funds. Using software that enhances our audit services we deliver a comprehensive and cost-effective service to our clients.

As part of the Dry Kirkness brand we are able to access accounting, tax and bookkeeping services that help us perform an efficient and effective audit for your business.

Our partners have all worked in large, multinational accounting firms and bring a deep understanding of business structures, strategy and success. Many of our Partners have international experience they bring to every engagement.

The values we bring to every engagement are to build long lasting relationships with our clients, that we provide a professional outcome and are transparent in our communications with each client. We want to be your trusted advisor, so that you feel able to engage with us on all matters affecting the audit of your organisation.

Audit and assurance services and related corporate work accounts for 50% of the Dry Kirkness group fee base and includes the provision of services to listed companies, local government authorities, not-for-profit organisations, small to medium sized public and private corporations, AFS Licensees, and trust audits for legal practitioners, travel agencies and property related entities.

Skills, Experiences and Services

Our audit and assurance team has extensive experience in providing forensic audit services which include:

- Forensic Accounting Investigation Services
- Fraud and Corruption Risk Management
- Breaches of Rules and Regulations Investigation Services

We have performed these services for clients in the following industries:

- Not-for-Profits

- Aboriginal Health Services

Industry Certifications and/or Qualifications Relevant to the Category

- Member of Chartered Accountants Australia and New Zealand;
- Registered company auditor with the Australian Securities and Investment Commission;
- Member Institute of Internal Auditors Australia;
- Registered SMSF Auditor
- Member Governance Institute

Industry Partners or Affiliations

- CT Group Solutions is a dynamic Information Communication Technology service provider that has developed an enviable reputation for the successful delivery of ICT services and solutions across numerous industry sectors. The company offers premium managed services, distinct and secure private cloud hosting, In-depth business analysis through IT consultancy services and maximising information assets with document management solutions. CT Group provides tools for innovation and growth for businesses by minimising downtime, improving efficiencies, all whilst reducing costs. The comprehensive managed services encompasses daily support with a key focus on ICT strategies, roadmap planning, business risk mitigation and senior management reviews. From a consultancy perspective, the organisation focusses on efficiency analysis, benchmark auditing and implementation of innovative solutions.
- Ioppolo & Associates solution and service offerings, comprising of Data Analytics, Robotics Process Automation (RPA), Strategic Consulting, Budgeting and Forecasting and Enterprise Resource Planning (ERP), are integral to any Digital Transformation initiative. In providing these service offerings, I&A engages with vendors who offer “best in class” solutions to ensure our clients, large and small, are delivered a solution that fits their specific needs within the budget they have available.
- Caseware is in business to help our customers work more effectively, gain deeper insights and see further along the road that leads to change for the better. We succeed by advancing their success. And we help them drive transformation by designing technology that reflects our deep understanding of what they hope to achieve – and why. As we turn caseware’s purpose into action, every decision is anchored by our core values:
 - Many voices, one team – We welcome people with diverse identities and points of view, knowing that we’ll grow stronger and find better answers when all voices are heard. Our open and inclusive culture encourages everyone to share ideas with honesty, empathy and respect
 - Innovation with impact – We’re curious by nature and, like our customers, focused on finding creative solutions to business problems. Acting quickly and decisively, we push past boundaries as we evolve our products and services to meet the needs of our customers and their clients.
 - Powered by trust – Our customers count on us to provide intelligently designed products built to exacting standards and backed by expert support. As we strive

to exceed their expectations, we earn the loyalty and trust that power our business and help build confidence in the future.

Ernst & Young



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About Us

EY is one of the largest professional services firms in WA, operating as part of a global firm comprising more than 250,000 personnel. Our services help clients strategically assess, remediate and improve governance and control processes, while also elevating the profile of audit and financial advisory services in identifying and addressing complex risk areas.

Our ability to bring innovative ideas and advisory support, greater technology enablement and broad subject matter experience in complex areas allows us to help our clients gain significantly enhanced value from our services.

Our global methodology features:

- A proven, consistent approach, enabled by technology
- A focus on higher-risk issues with integrated subject matter resources
- Governance and execution protocols with the rigor to drive change
- An emphasis on flexible risk assessment and on continuous communication
- Key performance indicators that drive accountability and performance

Skills, Experience and Services

EY's Fraud Investigation and Dispute Services team are experienced in forensic accounting, financial and securities regulation, technology systems, and risk management.

We conduct pragmatic, evidence-based investigations into business fraud and other potential wrong-doing, including financial misstatement, corruption and money laundering. We are experienced at managing whistle bower and confidential sources of information. We can help you trace, freeze and recover assets, and identify the root cause of the issue, all with minimal disruption to your business. We investigate suspicions of bribery and corruption, carry out forensic due diligence and assist with disclosure requirements for regulatory investigations. We also design and implement effective governance models for preventative and remedial work.

Services: Fraud Investigations; Anti-Fraud & Anti-Corruption Services; Dispute Services; Business Integrity & Corporate Compliance; Forensic Technology & Discovery Services.

Industry Certifications and/or Qualifications Relevant to the Category

Our personnel have a range of certifications, qualifications and professional memberships across an array of relevant professional organisations, including the following Chartered Accountants; Licensed Inquiry Agent (WA); and Licensed Investigators.



The Partners of the KPMG Australia Partnership, and
KPMG Forensic Pty Ltd



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About Us

KPMG is a global network of professional firms providing Audit, Tax and Advisory services. Our Western Australian government team has extensive experience delivering audit and financial advisory services across many sectors. Clients call upon us for small discrete engagements through to large complex programs of work; and urgent requests. We have the capacity and diverse capability to respond to a wide range of needs.

KPMG has a licensed practice under the Security and Related Activities (Control) Act 1996 and a local team of experienced investigators providing a rapid response to Western Australian Public Sector departments and agencies. KPMG provides services under this Category of the CUA via the KPMG Australia Partnership and KPMG Forensic Pty Ltd.

KPMG has the experience, skill and ability to assist clients to investigate a broad range of matters including Code of Conduct breaches, commercial disputes, official misconduct matters and general complaints, as well as allegations of fraudulent or corrupt conduct.

Skills, Experience and Services

Capabilities and services relevant to this CUA:

Investigations and related support - Investigation planning, conduct and management; forensic accounting; due diligence; whistle-blower investigation; commercial disputes advice; evidence compilation to underpin internal misconduct reports; criminal prosecutions and civil actions; recovery, preservation and analysis of electronic evidence; data analysis to efficiently identify irregularities and detect red flags; forensic accounting to conduct valuations, identify accounting anomalies; and provision of expert advice.

Fraud risk assessment and management - Designing and delivering fraud and corruption prevention programs; fraud risk assessments; assessment of policies, procedures and systems and investigation team capability; staff awareness training.

Our investigative experience is extensive, across many categories including dealing with allegations of kickbacks, misconduct, misappropriation of funds and assets, conflicts of interest, violations of fiduciary duties, corruption, procurement and / or computer fraud (e.g. Intellectual Property theft), privacy breaches and sensitive data loss, accounting

misstatements, legal and regulatory violations and inappropriate workplace behaviour (e.g. harassment or inappropriate internet/email use).

Industry Certifications and/or Qualifications Relevant to the Category

Our consultants hold a wide range of qualifications and certifications relevant to this category, including:

- Certificate III in Investigative Services
- Diploma of Government (Investigations)
- Certified Fraud Examiner
- Licenced Investigators
- Diploma of Policing
- Chartered Accountant (CA-ANZ)
- Certified Practising Accountant (CPA)
- Range of security clearances from Baseline to NV2

Industry Partners or Affiliations

KPMG has corporate membership of various industry bodies, and many of our consultants hold individual memberships with, or are affiliated to, organisations such as:

- Chartered Accountants, Australia & New Zealand (CA-ANZ)
- CPA Australia (CPAA)
- High Technology Crime Investigation Association
- Association of Certified Fraud Examiners
- Australian Computer Society

McGrathNicol Advisory



McGrathNicol

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About Us

McGrathNicol Forensic works with Boards, senior management, Legal Risk and Compliance and Government departments to achieve successful preventative and responsive solutions to manage investigations, disputes, contracts, technology and commercial irregularities and obligations.

Skills, Experience and Services

McGrathNicol skills include:

- Forensic accounting and audit;
- Fraud, misconduct and bribery/ corruption investigations;
- Fraud and corruption risk management and prevention;
- Forensic technology including email and internet use reviews, cyber breaches; and
- Data analysis.

Industry Certifications and/or Qualifications Relevant to the Category

McGrathNicol qualifications and certifications include:

- Graduate Diploma Chartered Accounting;
- Certificate IV Government Investigation;
- Certificate IV Government Fraud Control;
- Diploma of Government Fraud Control, Prevention and Detection;
- Diploma of Government Fraud Control Investigation; and
- Post Graduate Certificate in Criminal Investigations (Commercial Crime).

Industry Partners or Affiliations

McGrathNicol and its staff have an association with the Governance Institute of Australia and Chartered Accountants Australia New Zealand.

Protiviti

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Face the Future with Confidence

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About Us

Protiviti is a global consulting firm that helps companies solve problems in finance, technology, operations, governance, risk and internal audit, and has served more than 60 percent of FORTUNE 1000[®] and 35% of FORTUNE Global 500[®] companies. Protiviti and its independently owned Member Firms serve clients through a network of more than 70 locations in over 20 countries. In Australia Protiviti is a significant supplier to all Australian and State Governments. The firm also works with smaller, growing companies, including those looking to go public, as well as with government agencies.

Protiviti is a wholly owned subsidiary of Robert Half (NYSE: RHI). Founded in 1948, Robert Half is a member of the S&P 500 index.

We are the largest firm dedicated exclusively to providing independent risk consulting and internal audit services. At Protiviti, internal audit and risk consulting are our business, our primary focus, and our core competency.

We bring highly configurable solutions to our clients. Our clients tell us that what sets us apart is our ability and willingness to structure resourcing solutions specifically to their needs. We bring a combination of dedicated full-time risk professionals, contract talent and global resources to bring cost efficient and highly effective solutions.

Our global network is all part of a single organisation under one ownership structure. This gives us the ability to collaborate, communicate and respond quickly and seamlessly to our clients.

Protiviti has achieved phenomenal success in our 10+ years of business. This has been driven by our focus on being value partners with our clients. We proactively work with management teams to assess, design, and execute risk plans related to their business. When you need us we are there. We share ideas. We tap into our firm-wide resources to bring forward the best solutions.

Skills, Expertise and Services

Protiviti have the skills and expertise to offer a full suite of professional services under CUA AFA2018. This includes:

-
- Internal Audits
 - Information Systems Audits
 - Investigations / Forensic Audits
 - Corporate Governance Reviews
 - Project Assurance and Advice
 - Data Analytics
 - Risk Assessments, Risk Management Plans and Risk Reviews
 - Business process re-engineering and improvement advice
 - Probity Audits and Advice
 - Procurement, Tendering and Commercial Advice
 - Development of Policies and Procedures
 - Preparation of Financial Statements and Annual Reports
 - Financial Statements Analysis
 - Financial Assessment Services

Industry Certifications and/or Qualifications Relevant to the Category

Our professional staff hold a range of relevant industry certifications and qualifications, including:

- Certified Internal Auditor
- Certified Practising Accountant – CPA Australia
- Chartered Accountant – Institute of Chartered Accountants
- Graduate of the Australian Institute of Company Directors
- Fellow of the Governance Institute of Australia
- Risk Management Institution of Australasia

Industry Partners or Affiliations

Protiviti is one of only 10 Principal Partners of the Institute of Internal Auditors globally.

RSM Australia Pty Ltd

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About Us

RSM is the largest mid-tier accounting firm in Australia, with 32 offices, over 80 partners and 1,100 staff. We are part of the RSM International network, the sixth largest audit, tax and consulting network in the world, with approximately 41,000 people in 800 offices across 120 countries.

Skills, Experience and Services

Our forensic audits are an examination and evaluation of an entity's financial information, rules and / or regulations for use as evidence in court or in internal misconduct processes. A forensic audit or investigation can be conducted in order to prosecute a party for fraud, embezzlement or other financial claims. We can also use forensic techniques to quantify the value of the losses for insurance or other purposes.

Industry Certifications and/or Qualifications Relevant to the Category

Member of Institute of Internal Auditors (IIA), Fellow/Associate of the Institute of Chartered Accountants Australia & New Zealand (FCA/ACA), Certified Practising Accountant Australia (CPAA), Member of Association of Certified Fraud Examiners (ACFE), Certificate IV or equivalent investigation qualifications (full list available on request).

Industry Partners or Affiliations

Association of Certified Fraud Examiners (ACFE), Institute of Chartered Accountants Australia & New Zealand (CAANZ), Certified Practising Accountants Australia (CPAA), Association of Certified Fraud Examiners (ACFE), Institute of Internal Auditors (IIA)

Stantons

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About Us

The Internal Audit/IT Audit and Risk Consulting arm of Stantons adopts a combination of best practice and “outside the box” approach in tackling issues which concerns clients. Our success in providing forensic audit services with unique outcomes which supported executive decisions and effective risk mitigating undertakings has seen Stantons being one of the “first point of call” firms for most Public Authorities in relation to forensic audit services.

Stantons is very well equipped with modern tools and specialist resources which enable the firm to effectively unlock the mysteries posed by complicated events in public authorities such as but not limited to the following:

- Actual and potential fraud
- Breach of ethical standards, policies and procedures
- Misappropriation of assets.

Skills, Experience and Services

Under the leadership of our Principal, IT Audit and Risk Consulting/Internal Audit, Mr James Cottrill, SI is able to call upon a diverse range of skills and experience in providing forensic audit services. James has over thirty years’ experience in the fields of accounting, information technology and auditing. He has mastered forensic audit over many years while in the auditing profession. Supported by a Specialist Director, James is now able to delegate and perform complex forensic audits now in Australia. This capability is provided by StantonsCDIMS who have over 25 years’ experience performing forensic audits for billion dollar frauds in India and the Middle East.

SI has the reputable propensity to respond very quickly to client demands with respect to allegations of illegal activities. Stantons is well known to provide forensic audits which results in subsequent safeguards of assets and also enhancement in ethical conduct by public officers. Stantons understands, through experience, that each business environment is always different and requires a very adaptable and yet very swift and “intelligent” approach in getting things done.

Industry Certifications and/or Qualifications Relevant to the Category

Stantons is a Chartered Accountant-certified organisation, which demonstrates a level of general rigour in our internal process and internal quality assurance (QA) processes. In addition to the organisational certification, across the personnel in the Internal Audit/IT Audit and Risk Consulting area that is responsible for program reviews and at SI the following relevant certifications and qualifications are represented:

- Certified Fraud Examiner
- Senior Member Certified Professional Australian Computer Society
- Certified Internal Auditor (Institute of Internal Auditors Australia)
- Certified Information Systems Auditor
- Certified Practising Accountant (CPA Australia)
- Chartered Accountant
- Master of Economics
- Bachelor of Business
- Master of Business Administration
- Post Graduate Diploma in Management
- Graduate Diploma in Business (Computing Studies)
- Bachelor of Commerce
- Bachelor of Business Administration.

Industry Partners or Affiliations

Stantons is an affiliate of the Russell Bedford International (RBI) group of companies, which is a global network of accounting/auditing firms, and tax and business advisors. In Australia, our specialist Forensic Audit Division through Stantons CDIMS forms part of our unique Stantons collaborative structure. At an international level, the network is represented by some 290 offices in more than 100 countries, including offices in each State in mainland Australia.

Through the RBI network, Stantons shares and has access to a national and international network of expertise, training materials and resources. Stantons actively participates in the network through regular representation and delivery of presentations at national and international RBI conferences and training sessions. Stantons also has a strategic partnership with the RBI affiliate based in Adelaide, Lee Green and Associates, including a collaborative partnership between the organisations based in Darwin.

The Nexus Network



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About us

The Nexus Network is a network of highly skilled, experienced consultants specialising in helping organisations achieve their business objectives by thinking and acting strategically. Our consultants have been working with the WA Public Sector for more than 20 years, in that time consulting with over 40 State Government agencies. Nexus consultants have a deep appreciation of, and commitment to, the public sector, having worked in various government agencies prior to joining Nexus.

Our consultants work with you to deliver the outcomes you want by providing independent expert services and advice.

Nexus consultants have expertise in a range of audit and review services. Our consultants have extensive experience in the WA Public Sector oversight sector providing independent oversight, assurance and audit services to a range of government agencies. We have an unrivalled understanding of WA Public Sector integrity requirements and will work with your agency to systematically identify system performance and compliance strengths and weaknesses.

Nexus consultants have expertise in identifying improvements to the management of risks including through the provision of forensic accounting services. Our most highly qualified and experienced consultants have many success stories such as: identifying and mitigating accounting illegalities; redesigning risk practices resulting in resumed business profitability and cash flow; modernising State Government audit activities; successfully overhauling invoicing methods to identify savings; strategic reviews and plans based on forensic accounting results and identifying and preventing dispute, fraud, misconduct and standards breaches for agencies.

Skills, Experience and Services

Nexus is committed to working in partnership with organisations to deliver business outcomes important to our clients.

We have a demonstrated track record of successfully matching the skills of our consultants to specific assignments and have the capacity to manage major consultancies as well as shorter term, more focused projects.

Our experience and expertise in the provision of forensic auditing includes extensive:

- executive level responsibility in risk management, governance, compliance, assurance and audit;
- professional knowledge and associations;
- development and implementation of training for senior professionals; and
- numerous successful work assignments in the above areas of forensic accounting.

Industry Certifications and/or Qualifications Relevant to the Category

- Institute of Public Administration Australia (WA)
- Bachelor Economics, Australian National University
- Certified Internal Auditor (IIA)
- Certified Internal (Quality) Auditor, Quality Assurance Service Australia
- Fellow of the International Institute of Internal Auditors (IIA) (and former Councillor)
- Fellow of the Society of Certified Practising Accountants
- Registered Company Auditor, Australian Securities Commission (now ASIC), 1987 to 1993

Industry Partners or Affiliations

- Past member of the IIA and RMIA Australian Committees on Professional Standards and Professional Development
- Member of the Risk Management Institution of Australasia (RMIA) (and former Councillor)

Ubique Partners



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About Us

Ubique Partners, was founded in 2017 by Luke Parsons and Toby Browne-Cooper as a multidisciplinary business advisory practice to service both public and private sector clients. Ubique Partners is a multidisciplinary advisory practice with a focus on strategy, commercial and financial advisory and assisting clients address their most complex challenges.

The core expertise of the Ubique Partners team lies advising public sector clients or, where the engagement is a transaction (e.g. a PPP), advising private sector clients on complex public sector projects.

We are drawn from 'top tier' professional advisory backgrounds spanning:

- Partner and director level positions in 'big 4' advisory firms
- Director level positions in leading investment banks, and
- Partner and senior associate level positions in top tier law firms.

Our team also brings relevant experience working in senior positions in the public sector and leading global corporate enterprises.

Unique Partners team members and business partners have significant experience in innovation and managing disruptive change from emerging technologies. This is one of our key differentiators and innovation is a core objective of Ubique Partners.

Skills, Experience and Services

Ubique Partners team members have more than 10 years professional experience relevant to forensic audit services. They have completed forensic investigations in relation to potential fraud, misappropriation of funds and bribery and corruption claims. Ubique Partners team members are a custom to analysing large data sets as part of their forensic audit approach. Ubique Partners team members offer the following forensic audit services:

- Audit planning; Fieldwork and investigations; Data analytics; Financial statement analysis and reconstruction; Reporting to Management and Boards. Assisting with reports to regulators.

The approach to engagements is in line with the Institute of Internal Auditors' Professional Practice Framework and most recent standards.

Key clients served include:

- ASX listed entities

- Government agencies
- Private sector clients
- Financial institutions.

Industry Certifications and/or Qualifications Relevant to the Category

Relevant Ubique Partner team members hold the Chartered Accountant certification from the Institute of Chartered Accountants. Team members are also certified by or affiliated with Senior Certified Professional, Australian Computer Society and the Information Systems Audit and Control Association.

Ubique Partners team members hold Bachelor Degrees in Commerce and Law and many have completed their MBAs and the Company Directors course (AICD).

Industry Partners or Affiliations

Ubique Partners and its specified personnel have the following affiliations:

- Members / Fellows of the Institute of Chartered Accountants
- Australian Institute of Company Directors
- Australian Computer Society
- IT Governance Institute
- Admitted to practice the Supreme Court of Western Australia and New South Wales.

Industry partners of Ubique Partners include:

- **VROC:** artificial intelligence and advanced data analytics
- **Sentient Computing:** advanced visualisation including virtual reality and augmented reality
- **expertential.com:** process mapping, quality assurance, training and workflow management for professional services, and
- **Whytes Chartered Accountants:** we enhance our organisational strength through our teaming with this 34-year-old Perth firm.

William Buck

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About Us

William Buck is a leading consulting firm with a proud 120 year history. While we are a firm of Chartered Accountants we have a growing reputation for delivering value driven audit and assurance engagements across the private and public sector.

We invest heavily in our people and have a team of public sector audit experts to ensure we provide the best possible services TR5 to our WA State and Local Government clients.

While we are part of a National network and we have the ability to draw upon the knowledge and experience of team members throughout Australasia, William Buck Consulting (WA) Pty Ltd, based in South Perth would be responsible for delivering services under CUA AFA2018. The Directors of William Buck Consulting (WA) Pty Ltd have established a governance framework that promotes our strategic objectives and our focus on “changing lives”. This allows our business units to share knowledge, skills and experience, maximising our capacity to respond to our client’s needs.

Audit Services

Our Audit and Assurance team also provides forensic audit and accounting services to the WA State and Local Government as well as the not-for-profit and private sector.

Skills, Experience and Services

William Buck recognises that fraud is an increasingly common risk faced by public and private organisations. We understand that the costs associated with fraud and misconduct are rising and we recognise that the financial impacts of fraud are only part of a much broader risk profile. Fraud can jeopardise an organisations’ reputation and have a huge adverse impact on its employees.

We provide a range of forensic accounting and audit services designed specifically to identify a variety of risks that may indicate fraud and misconduct. This includes reviews of common fraud areas including procurement processes with the aim of identifying duplicate payment vouchers or purchase orders, false invoices, invoice splitting or sole approval of payments to a single supplier by a single officer. We also conduct forensic audits designed to identify credit card mis-use, falsified expense claims, timesheet fraud and the misuse of corporate assets including motor vehicles.

William Buck combines the expertise and experience of its forensic accountants and its internal audit and risk management specialists to provide a fully integrated service that

aims to both detect historical fraud as well as make recommendations to protect against future fraud and misconduct.

We apply an end to end methodology that includes the identification and analysis of key risks and controls to define weaknesses in a process that might allow fraud to occur. We also conduct detailed forensic analysis of key data to identify the potential impact of fraudulent behaviour or misconduct. This includes data analysis and exception reporting to identify transactions that sit outside of a pre-defined 'normal' range, sample testing of high risk transactions and the analysis of key reporting and documentation including for example, Purchase Orders, Credit Card Statements or Cost Centre reporting.

We have provided forensic audit services to a number of State and Local Government Authorities as well as private sector clients. Our recent work includes a comprehensive review of Procurement and Contract Management controls for a large Metropolitan Council incorporating a detailed assessment of fraud risks and a forensic analysis of key procurement fraud indicators including duplicate suppliers in the supplier database and suppliers without an ABN.

We have also managed an investigation into potential fraud at a Perth hospitality venue. This included a detailed assessment of the control framework relating to revenue recognition and cash management to identify multiple weaknesses in the system. We also completed a forensic assessment of cash and banking data to identify issues or risks to identify instances of fraud. This resulted in the identification of a staff member who had been stealing from the venue over an extended period of time and multiple recommendations for improving processes and practices for cash management.

Industry Certifications and/or Qualifications Relevant to the Category

- Our Director Audit and Assurance is a Registered Company Auditor, has a Bachelor of Commerce and is a *Chartered Accountant (Institute of Chartered Accountants Australia and New Zealand) and Fellow Governance Institute of Australia*.
- Our Internal Audit Managers are both Chartered Accountants (*Institute of Chartered Accountants Australia and New Zealand*) and are members of the *Institute of Internal Auditors*.
- Our External Audit Manager and Supervisors are Chartered Accountants (*Institute of Chartered Accountants Australia and New Zealand*).

Industry Partners or Affiliations

- Institute of Chartered Accountants Australia and New Zealand (ICAAANZ).
- Certified Practising Accountants (CPA) Australia.
- Association of Chartered Certified Accountants.
- Institute of Internal Auditors.
- Governance Institute of Australia