

s 22(1)

**From:** RISHNIW,Tania  
**Sent:** Friday, 22 August 2025 1:41 PM  
**To:** s 47F(1)  
**Cc:** s 47F(1) : DEWAR,Fiona; JENKINS,Deborah; TRACEY,Daniel; DURCINOSKI,Kristina  
**Subject:** Urgent response requested - media query [SEC=UNOFFICIAL]

**Categories:** Sent out for input

Hi s 47F(1)

As outlined in my phone message at 1.24pm today, we have been contacted by a journalist raising significant concerns with the veracity of the information and references used in Deloitte's Final Report on the TCF (see enquiry below).

These allegations are serious and the Department is seeking Deloitte's urgent response to the matters outlined below.

Can you please provide me with a response and assurance in relation to these matters by **COB today**.

Regards

Tania

**Tania Rishniw**  
**(pronouns she/her)**

Deputy Secretary | Employment and Workforce Group  
 Australian Government Department of Employment and Workplace Relations  
 Phone s 22(1) | Mobile s 22(1)  
[dewr.gov.au](http://dewr.gov.au)

The Department of Employment and Workplace Relations acknowledges the traditional owners and custodians of country throughout Australia and their continuing connection to community. We pay our respects to them and their cultures, and Elders past, present and emerging.

### Media enquiry:

I have been contacted by a welfare academic who has concerns about a significant number of errors in Deloitte's report for DEWR on the targeted compliance framework.

The report refers to works by Lisa Burton Crawford:

- Lisa Burton Crawford, The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink (Federation Press, 2021) 47–9. (references on pages 52, 58, 73, 78 and 88 )
- Lisa Burton Crawford, The Rule of Law and Administrative Discretion (Federation Press, 2021) 112–115. (on page 53)

The author has confirmed that neither of these works exist, although she has published blog posts with similar titles and did write The Rule of Law and the Australian Constitution, published in 2017.

There is also a reference to Carolyn Adams, 'Choice, Responsibility and the Regulation of Behaviour: Lessons from the Social Security System' (2012) 35(2) University of New South Wales Law Journal 417, 426–8. This work also does not appear to exist.

Deloitte report's cited article: Terry Carney, 'Automating Compliance and Administrative Justice in Australia's Welfare State' (2024) 31(1) Journal of Social Security Law 32, 32–48.

When the article's real title is: Terry Carney, 'Automation and conditionality: towards "virtual" social security?' Journal of Social Security Law (2024) 31(1). Deloitte used Carney's work to justify 'defining core architectural principles to ensure modularity, etc'. The article actually makes arguments AGAINST 'excessive restricted conditionality' (see page 33).

s 22(1)

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**From:** s 22(1) on behalf of RISHNIW,Tania  
**Sent:** Tuesday, 9 September 2025 9:33 AM  
**To:** s 47F(1)  
**Cc:** DEWAR,Fiona; TRACEY,Daniel; s 22(1)  
**Subject:** Correspondence re TCF Statement of Assurance and Final Report [SEC=OFFICIAL]  
**Attachments:** EC25-003192 TR correspondence to Deloitte 8 Sep 2025.pdf  
  
**Importance:** High

Hi s 47F(1)

Please see attached correspondence from Tania regarding the TCF Statement of Assurance and Final Report.

Tania has a full day of engagements today but will respond to any queries as soon as she can.

Many thanks.

s 22(1)

s 22(1)

Executive Assistant to Deputy Secretary Tania Rishniw  
Employment and Workforce Group  
Australian Government Department of Employment and Workplace Relations

PhoneS 22(1)

[dewr.gov.au](http://dewr.gov.au)

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Australian Government  
Department of Employment  
and Workplace Relations

Our Ref: EC25-003192

Deputy Secretary  
Tania Rishniw

s 47F(1)

Deloitte Touche Tohmatsu  
6 Brindabella Cct, Canberra Airport  
CANBERRA ACT 2609

Dear s 47F(1)

### **Targeted Compliance Framework – Statement of Assurance and Final Report**

I am writing in relation to the errors identified in the Independent Assurance Review of the Targeted Compliance Framework (TCF) – Statement of Assurance and Final Report. The Department of Employment and Workplace Relations (the department) commissioned Deloitte to undertake the Review in December 2024, seeking independent advice on whether the system underpinning the TCF was operating as intended. In commissioning this work the department expected the highest level of quality assurance and expert advice underpinned by clear evidence.

As we have consistently raised throughout the last few weeks, and reinforced at our meeting on Friday 5 September 2025, the errors identified in citations and references after the Final Report was submitted risk undermining the substance and credibility of the analysis and recommendations. They also create reputational risk for both the department and Deloitte.

I appreciate your continued assurance that Deloitte stands by the recommendations, methodology and findings of the review. However, I seek your confirmation to the agreed next steps in response to the issues identified as follows:

#### **1. Deloitte's process of assurance addressing corrections in the Statement and Report**

You have undertaken to thoroughly review the Statement of Assurance and the Final Report, and provide the department with updated documents in the coming days. I also request Deloitte provides a statement outlining the corrections, the process undertaken to verify citations and references, and your firm's commitment to the Review that can be published alongside the updated report.

## 2. Updated notification to the Department of Finance

On 2 September 2025 you wrote to the Department of Finance addressing the issues raised by media reports on the accuracy of references in the Final Report. In this letter you refer to Deloitte's use of generative AI tools to support the efficiency and quality of the Review. As you state, after first assessing the business case, the department agreed to the use of specific AI tools to support the analysis of IT code as part of the Review. However, your letter also refers to the use of generative AI in two publishing-related tasks: summarising a legal case for formatting purposes, and completing and formatting citations. You confirm these tools likely contributed to the errors identified in the reports.

Your letter states: *DEWR was advised of the nature and cause of the errors, together with the media enquiry and Deloitte's proposed response.*

While Deloitte staff immediately apologised to the department for the errors, and confirmed they were limited to poorly transcribed citations and references, at no point was the department advised that the cause of the errors was attributed to the use of generative AI tools.

I ask that you correct this point with the Department of Finance in writing, and copy me on this and any further correspondence with the Department of Finance regarding this contract.

## 3. Repayment of the final instalment under the contract

The final payment under the contract was based on the delivery of a Final Report that met professional quality standards. Given the issues identified with the final product, and your acknowledgement that internal Deloitte policy regarding communicating the use of AI to the client was not followed, I ask that the final instalment totalling \$97,587.11(incl. GST) be repaid to the department immediately.

I look forward to your urgent response to the matters raised.

Yours sincerely

s 22(1)

Tania Rishniw  
8/ 9 / 2025

s 22(1)

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**From:** s 47F(1)  
**Sent:** Friday, 26 September 2025 5:35 PM  
**To:** RISHNIW,Tania; DEWAR,Fiona; SCHOFIELD,Lisa  
**Cc:** s 47F(1)  
**Subject:** TCF Report and Statement of Assurance  
**Attachments:** DEWR TCF Independent Review 2025 - Final Report - 0925.pdf; DEWR TCF Independent Review 2025 - Statement of Assurance - 0925.pdf

**CAUTION:** This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Hi Tania, Fiona, Lisa,

Please find attached updated versions of the TCF Report and Statement of Assurance.

These supersede the previous versions of the documents.

Kind regards

s 47F(1)

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**From:** s 47F(1)  
**Sent:** Friday, 26 September 2025 5:42 PM  
**To:** RISHNIW,Tania  
**Cc:** SCHOFIELD,Lisa; DEWAR,Fiona; s 47F(1)  
**Subject:** Deloitte Letter | 26 September 2025  
**Attachments:** Deloitte Letter to DEWR - Updated Targeted Compliance Framework Statement of Assurance and Final Report - 26 September 2025.pdf

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Good afternoon Tania

Please find attached the requested letter relating to Deloitte's process of assurance for the Statement of Assurance and Final Report.

Kind regards

s 47F(1)

6 Brindabella Cct, Canberra Airport, ACT 2609, Australia

s 47F(1)

s 47F(1) | [www.deloitte.com.au](http://www.deloitte.com.au)

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26 September 2025

Tania Rishniw  
Deputy Secretary  
Employment and Workforce Group  
Australia Government Department of Employment and Workplace Relations

By email: [Tania.Rishniw@dewr.gov.au](mailto:Tania.Rishniw@dewr.gov.au)

Dear Tania

## Targeted Compliance Framework – Statement of Assurance and Final Report

I refer to your letter dated 9 September 2025 in relation to the Statement of Assurance dated 18 June 2025 (**Statement**) and the Targeted Compliance Framework Final Report dated 4 July 2025 (**Report**) (together, the **Assurance Review Deliverables**).

We understand the Department of Employment and Workplace Relations (the **Department**) is seeking confirmation regarding Deloitte's process of assurance to address any corrections to citations in the Assurance Review Deliverables and confirmation that the Assurance Review Deliverables as updated can be published.

Following the identification of errors to certain citations in the Report, a process was initiated to undertake a comprehensive independent review of the Assurance Review Deliverables. This review was undertaken under the direction of Deloitte's Chief Risk Officer (the **Independent Review**).

Following completion of the Independent Review, the Assurance Review Deliverables have been updated as follows:

1. amendments were made to footnote and reference list entries to correct the citations in the Statement and Report;
2. the summary of the Amato Federal Court of Australia proceeding on page 58 of the Report, which contained errors, was revised accordingly; and
3. grammatical and structural edits were applied in the body content of the Statement and Report to enhance clarity and readability.

In addition, the methodology sections in the Report have been updated to record the agreed use of a generative AI large language model-based tool chain, licensed and hosted by the Department, to support the technical workstream during Phase 3 of the engagement.

Deloitte confirms that the updates identified above do not impact, affect or change the findings and recommendations outlined in the Assurance Review Deliverables, and Deloitte reaffirms our support for those findings and recommendations.

Yours sincerely

s 47F(1)

s 47F(1)

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**From:** s 47F(1)  
**Sent:** Friday, 26 September 2025 5:44 PM  
**To:** RISHNIW,Tania  
**Cc:** SCHOFIELD,Lisa; DEWAR,Fiona;s 47F(1)  
**Subject:** Not for distribution | Deloitte Revision Versions | Final Report Statement of Assurance  
**Attachments:** DEWR TCF Independent Review 2025 - Statement of Assurance - Revisions Mark Up.pdf; DEWR TCF Independent Review 2025 - Final Report - Revision Mark Up.pdf

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Good afternoon Tania

Please find attached the revision versions of the Final Report and Statement of Assurance.

Kind regards

s 47F(1)

s 47F(1)

6 Brindabella Cct, Canberra Airport, ACT 2609, Australia

s 47F(1)

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