

s 22(1)

From: 47F(1)
Sent: Tuesday, 1 July 2025 12:54 PM
To: DEWR - TCF Assurance Review
Cc: s 22(1)
Subject: RE:TCF Assurance Review - Final Report planning [SEC=OFFICIAL]

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 s 22(1)

Thanks very much.

Just to confirm, the date of the final report will be updated to 4 July. Please let me know if that poses any problems.

Many thanks

47F(1)

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47F(1)

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Deloitte.

From: s 22(1) @dewr.gov.au>
Date: Tuesday, 1 July 2025 at 12:01 pm
To: 47F(1)
Cc: s 22(1) @dewr.gov.au>
Subject: [EXT]TCF Assurance Review - Final Report planning [SEC=OFFICIAL]

Hi 47F(1)

Just confirming details and resourcing to deliver the TCF Assurance Review Final Report this week.

To allocate resourcing and help with any clearance processes proposed timeframes are:

- Wednesday 2 July – DEWR provide any feedback and/or edits to Deloitte by cob
- Thursday 3 July – Deloitte to review any red line and/or formatting issues, and remove the DRAFT watermark
- Friday 4 July – Deloitte to deliver of the final report.

Can you please confirm availability and let me know if there are any other items to factor in?

Some initial formatting issues with the footnotes and references are:

1. Link in footnote 1 is broken - leads to a 'page not found' error
2. The first link in footnote 9 is broken – leads to a 'page not found' error
3. The first link in footnote 11 is broken – leads to a 'page not found' error

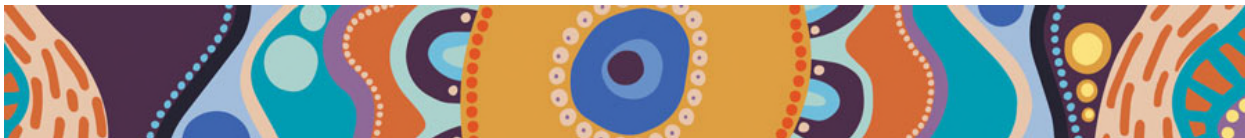
4. Same link in footnote 41 and 47 is broken – space after ‘https://www.dew’
5. Link in footnote 63 is broken – space after ‘https://www.d’
6. Link in footnote 102 is broken - space after ‘https://www’
7. Link in footnote 103 is broken - space after ‘https://www’
8. Link in footnote 127 is broken - space after ‘https://www’
9. Same link in footnote 134 and 138 is broken - space after ‘https://www’
10. Page 134 – no page number
11. Page 137- include page number on same line as footnote
12. Page 138 - include page number on same line as footnote.

Thanks

s 22(1)

s 22(1) (she/her)
Assistant Director

Strategic Program Office
Workforce Australia for Individuals Division
Australian Government Department of Employment and Workplace Relations
Phone s 22(1)
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 land, waters and community. We pay our respects to them and their cultures, and Elders past, present and emerging.

s 22(1)

s 22(1)

Document 2

From: s 22(1)
Sent: Monday, 7 July 2025 8:47:49 AM
To: s 47F(1)
Cc: s 47F(1) [DEWR - TCF Assurance Review](#)
Subject: RE: FINAL: DEWR Independent Review of the TCF Final Report
Importance: Normal
Sensitivity: None

Hi s 47F(1)

Confirming receipt of the final report.

Thanks
s 22(1)

a/g Assistant Secretary
Strategic Program Office Branch
Workforce Australia for Individuals Division
Department of Employment and Workplace Relations
Mobile s 22(1)
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 land, waters and community. We pay our respects to them and their cultures, and Elders past, present and emerging.

From: s 47F(1)
Sent: Friday, 4 July 2025 5:54 PM
To: s 22(1) @dewr.gov.au>
Cc: s 47F(1) ; s 22(1) @dewr.gov.au>
Subject: FINAL: DEWR Independent Review of the TCF Final Report

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Good evening s 22(1)

I hope you're well.

I'm delighted to attach the completed Final Report of the Independent Review of the Targeted Compliance Framework for your consideration.

As always, please feel free to contact me with any questions or concerns.

Kind regards

s 47F(1)

s 47F(1)

Deloitte Touche Tohmatsu
6 Brindabella Circuit
Canberra ACT 2609

s 47F(1)

s 47F(1)

| www.deloitte.com.au

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s 22(1)

From: s 22(1)
Sent: Friday, 29 August 2025 3:51:36 PM
To: s 47F(1) s 22(1)
Cc: s 22(1) s 47F(1)
Subject: RE: RE:Further AFR query [SEC=UNOFFICIAL]
Importance: Normal
Sensitivity: None
Attachments: [Reference review - as at 29 August 2025.xlsx](#);

Hi s 47F(1) s 22(1)
With apologies for reaching out directly, s 22(1) is on leave today.

I have discussed this briefly with s 47F(1)

I wanted to flag that my team has done a quick review of the citations / reference documents used in the Statement of Assurance and Final Report.

I understand you have a process underway to do a full review of those documents, and wanted to make sure that review includes those identified in the attached.

Can I also confirm that the review underway looks at the content in the report that the citations are attached to in order to ensure its accuracy?

Thanks
s 22(1)

First Assistant Secretary | Workforce Australia for Individuals Division
Mobile s 22(1)

From: s 47F(1)
Sent: Wednesday, 27 August 2025 9:04 PM
To: s 22(1)
Cc: s 22(1) s 47F(1)
Subject: RE:Further AFR query [SEC=UNOFFICIAL]

\cbpat5Some people who received this message don't often get email from s 47F(1) . [Learn why this is important](#)

\cbpat8CAUTION: 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.

s
Thank you s 22(1) for your email and call this afternoon.

I can confirm as part of our internal protocols and at the request of our Chief Risk Officer , we will be doing a full review of the report and make all necessary corrections. This will be independent of the team who were involved in the original engagement.

Again, I sincerely apologies on behalf of Deloitte and we will provide you with the updated Final Report as soon as possible.

Please do not hesitate to contact me on the mobile for anything.

Document 3

s 47F(1)

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s 47F(1)

6 Brindabella Cct, Canberra Airport, ACT 2609, Australia

s 47F(1)

s 47F(1) | www.deloitte.com.au

Deloitte.

Please consider the environment before printing.

From: s 22(1) @dewr.gov.au>

Sent: Wednesday, 27 August 2025 3:07 PM

To: s 47F(1)

Cc: s 22(1) @dewr.gov.au>; s 22(1) @dewr.gov.au>; s 47F(1)

Subject: [EXT]Further AFR query [SEC=UNOFFICIAL]

Dear s 47F(1)

We have received another query from the AFR journalist questioning citations of cases in the Final Report today as follows:

I'm writing a follow-up about Deloitte's report on the targeted compliance framework. The following errors have been identified:

- *Deloitte claimed that in Amato vs the Commonwealth "Justice Davis" (a misspelling of Justice Davies) had said at paragraphs 25 and 26: "The burden rests on the decision-maker to be satisfied on the evidence that the debt is owed. A person's statutory entitlements cannot lawfully be reduced based on an assumption unsupported by evidence." No such quote appears in the consent orders issued by Justice Davies on November 27, 2019. Nor does the order contain a paragraph 25 or 26.*
- *Another quote, cited as drawn from paragraph 30 in fact comes from paragraph 9.*
- *In three places, Deloitte cited the Amato case as "[2021] FCA 1019". In fact, that citation refers to an unrelated migration case (CKL21 v Minister for Home Affairs).*

The department has referred the journalist to Deloitte.

Please confirm that Deloitte will do a full review and check of all references, citations and other statements that go to updating and correcting the Final Report.

I expect your personal assurance that the Final Report will address all the corrections and be verified before being provided to the Department.

Regards

s 22(1)

(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

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ID	Page(s)	Description	Finding	Notes	Link	Deloitte reference
1	4	¹ See as examples, <i>Social Security (Administration) Act</i> 1999 (Cth) pt 3 div 3AA	Accurate	This is a legislative instrument - review context		N/A
1	4	¹ <i>Social Security (Administration) (Non-Compliance) Determination 2018 (No 1)</i> (Cth)	Accurate	N/A	Social Security (Administration) (Non-Compliance) Determination 2018 (No. 1) - Federal Register of Legislation	N/A
1	4	Department of Social Services (Cth); <i>Social Security Guide</i> (Version 1.329, 12 May 2025) https://guides.dss.gov.au/social-security-guide .	Accurate	N/A	Using the Social Security Guide Social Security Guide	N/A
2	4	² See, eg, Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021)	Review required		N/A	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'.
2	4	Terry Carney, 'The New Digital Future for Welfare: Debts Without Legal Proofs or Moral Authority?' (2018) 44(2) Monash University Law Review 376.	Accurate	N/A	006-Carney.pdf	N/A
3	5	³ <i>Social Security (Administration) Act</i> 1999 (Cth) s 42UC-42UO .	Review required	Note - there is no content against 42UC to 42UO	SOCIAL SECURITY (ADMINISTRATION) ACT 1999 - SECT 42U Legislative instruments relating to reasonable excuse	N/A
4	5	⁴ <i>Unemployment and Sickness Benefits Act 1944</i> s15(c)(iii).	Accurate	N/A	Unemployment and Sickness Benefits Act 1944 - Federal Register of Legislation	N/A
5	5	⁵ Peter Whiteford, 'Mutual Obligation and the Social Security System' (2003) 58(2) Australian Journal of Social Issues 127, 129	Review required	Unable to find	N/A	N/A
6	5	⁶ Department of Social Services (Cth), Guide to Social Security Law, 3.11.5 Exemptions, (Web Page, 3 June 2024) https://guides.dss.gov.au/social-security-guide/3/11/5 .	Accurate	N/A	3.11.5 Exemptions - overview Social Security Guide	N/A
7	5	⁷ Department of Education, Skills and Employment, <i>Targeted Compliance Framework Overview</i> (2018) 2-3.	Review required	Unable to find		N/A
8	7	⁸ John Braithwaite, Regulatory Capitalism: How It Works, Ideas for Making It Work Better (Edward Elgar, 2008) 96-102.	Accurate	N/A	Regulatory-Capitalism-How-it.pdf	N/A
9	7	⁹ Senate Community Affairs References Committee, Jobactive: Failing Those It Is Intended to Serve (Report, February 2019) 24-26.	Review required	Note - The report was prepared by the Standing Committee on Education and Employment (not the Community Affairs Committee).	Jobactive: failing those it is intended to serve – Parliament of Australia	N/A
10	7	¹⁰ Department of Social Services, <i>Mutual Obligation Requirements and the Targeted Compliance Framework</i> (Factsheet, 2020).	Review required	Unable to find	N/A	N/A
11-15	8	¹¹ Department of Employment and Workplace Relations (Cth), <i>Targeted Compliance Framework Public Data: October-December 2024, 2025</i> , https://www.dewr.gov.au/employment-services-data/resources/tcf-public-data-october-december-2024 .	Accurate	N/A	TCF Public Data – October to December 2024 - Department of Employment and Workplace Relations, Australian Government	N/A
16	8	¹⁶ Department of Employment and Workplace Relations, <i>Workforce Australia Caseload Time Series - October 2022 to March 2025</i> (Report, 17 April 2025) https://www.dewr.gov.au/employment-services-data/resources/workforce-australia-caseload-time-series-october-2022-march-2025 .	Accurate	Note - since the report was published the web page content has been updated to included data to July 2025	Workforce Australia Caseload Time Series – October 2022 to July 2025 - Department of Employment and Workplace Relations, Australian Government	N/A
17	9	¹⁷ See <i>Social Security Legislation Amendment (Streamlined Participation Requirements and Other Measures) Act</i> 2022(Cth)	Accurate	N/A	https://www.legislation.gov.au/C2022A00032/latest/text	N/A
17	9	<i>Social Security Legislation Amendment (Technical Changes) Act</i> 2025 (Cth).	Accurate	N/A	Social Security Legislation Amendment (Technical Changes) Act 2025 - Federal Register of Legislation	N/A

ID	Page(s)	Description	Finding	Notes	Link	Deloitte reference
18	9	18 Review interview records, MR18, M R22 (held on file).	Accurate	N/A	These items are held on file and not publicly available.	N/A
19-23	10	¹⁹ Department of Employment and Workplace Relations (Cth), <i>Secretaries' Opening Statement</i> (26 February 2025) https://www.dewr.gov.au/assuring-integrity-targeted-compliance-fra-mework/a-announcements/secretarys-opening-statement .	Accurate	N/A	Assuring the integrity of the Targeted Compliance Framework - Department of Employment and Workplace Relations, Australian Government	N/A
24	11	²⁴ Review documentation supplied, ED1, ED6, ED36 (held on file).	Accurate	N/A		N/A
25	11	²⁵ Department of Employment and Workplace Relations (Cth), <i>Assuring the Integrity of the Targeted Compliance Framework</i> (Web Page, 16 May 2025) https://www.dewr.gov.au/assuring-integrity-targeted-compliance-framework .	Accurate	Note - since the report was published the web page content has been updated	https://www.dewr.gov.au/assuring-integrity-targeted-compliance-framework	N/A
26	11	²⁶ Department of Employment and Workplace Relations (Cth), <i>Secretaries' Statement – 21 March 2025</i> (Web Page, 21 March 2025) https://www.dewr.gov.au/assuring-integrity-targeted-compliance-fra-mework/a-announcements/secretarys-statement-21-march-2025 .	Accurate	N/A	Secretary's statement - 21 March 2025 - Department of Employment and Workplace Relations, Australian Government	N/A
27-28	12	²⁷ Department of Employment and Workplace Relations (Cth), <i>Assuring the Integrity of the Targeted Compliance Framework</i> (Web Page, 16 May 2025) https://www.dewr.gov.au/assuring-integrity-targeted-compliance-framework .	Accurate	Note - since the report was published the web page content has been updated	Assuring the integrity of the Targeted Compliance Framework - Department of Employment and Workplace Relations, Australian Government	N/A
29	12	²⁹ Department of Employment and Workplace Relations, Workforce Australia Caseload Time Series - October 2022 to March 2025 (Report, 17 April 2025) https://www.dewr.gov.au/employment-services-data/resources/workforce-australia-caseload-time-series-october-2022-march-2025 .	Accurate	Note - the web page content has been updated (since the report was published) to included data to July 2025	Workforce Australia Caseload Time Series - October 2022 to July 2025 - Department of Employment and Workplace Relations, Australian Government	N/A
30	13	³⁰ Review documentation supplied, ED75, ED76 (held on file).	Accurate	N/A		N/A
31	14	³¹ Joint Committee of Public Accounts and Audit, Report 505: Inquiry into Policy and Program Design and Implementation (Parliamentary Paper No 505, 2023) 54–56.	Accurate	N/A	Report 505: Inquiry into Policy and Program Design and Implementation	N/A
32	14	³² Department of Finance (Cth), Commonwealth Risk Management Policy (Policy Document, July 2014) https://www.finance.gov.au/government/comcover/commonwealth-risk-management-framework .	Review required	Note - Established in July 2014 and last updated in November 2022.	Commonwealth Risk Management Framework Department of Finance	N/A
33	14	³³ Ombudsman Act 1976 (Cth) s 5(1)(b) .	Accurate	N/A	Ombudsman Act 1976 - Federal Register of Legislation	N/A
34	14	³⁴ Administrative Review Tribunal Act 2024 (Cth) s 9 ; Administrative Review Tribunal (Consequential and Transitional Provisions No. 1) Act 2024 (Cth) sch 1 .	Accurate	N/A	Administrative Review Tribunal (Consequential and Transitional Provisions No. 1) Act 2024 - Federal Register of Legislation	N/A
35	14	³⁵ Review interview record, MR05, MR09, MR18 (held on file).	Accurate	N/A	These items are held on file and not publicly available.	N/A
36	14	³⁶ Department of Finance (Cth), Commonwealth Risk Management Policy (Policy Document, July 2014) https://www.finance.gov.au/government/comcover/commonwealth-risk-management-framework .	Review required	Note - Established in July 2014 and last updated in November 2022.	Commonwealth Risk Management Framework Department of Finance	N/A
37	14	³⁷ Australian Taxation Office, Justified Trust Program Overview (2022)	Review required	Note - Unable to find reference. Information on Justifying Trust is on the ATO website.	Top 100 justified trust program Australian Taxation Office	N/A
37	14	³⁷ Australian Border Force (Cth), Australian Trusted Trader (Web Page, 22 September 2024) https://www.abf.gov.au/about-us/what-we-do/trusted-trader	Accurate	N/A	Australian Trusted Trader	N/A

ID	Page(s)	Description	Finding	Notes	Link	Deloitte reference
37	14	NDIS Quality and Safeguards Commission, Compliance and Enforcement Policy (2021).	Accurate	N/A	compliance-and-enforcement-policy-v2-december-2021.pdf	N/A
38	15	³⁸ Review interview records, M R18, M R22 (held on file).	Accurate	N/A	N/A	N/A
39	15	³⁹ Christopher Hodges, 'An Introduction to Outcome Based Cooperative Regulation (OBCR)' (SSRN Scholarly Paper ID 4031491, 1 February 2022) https://ssrn.com/abstract=4031491	Accurate	N/A	An Introduction to Outcome Based Cooperative Regulation (OBCR) by Christopher Hodges OBE :: SSRN	N/A
39	15	NSW Productivity Commission, 'Guidance for Regulators to Implement Outcomes and Risk-Based Regulation' (Report, October 2016) https://www.productivity.nsw.gov.au/sites/default/files/2018-05/Guidance_for_regulators_to_implement_outcomes_and_risk-based_regulation-October_2016.pdf ;	Accurate	N/A	Guidance for regulators to implement outcomes and risk-based regulation-October_2016.pdf	N/A
39	15	Generis, 'The Role of Stakeholder Engagement in Enhancing Compliance Strategies' (Web Page, . 2024) https://generisonline.com/the-role-of-stakeholder-engagement-in-enhancing-compliance-strategies/	Accurate	N/A	The Role of Stakeholder Engagement in Enhancing Compliance Strategies	N/A
40	15	⁴⁰ 'Digital First Doesn't Equal Digital Only', Forbes (online, 8 June 2021) https://www.forbes.com/councils/forbesfinancecouncil/2021/06/08/digital-first-doesnt-equal-digital-only/ ;	Accurate	N/A	Digital First Doesn't Equal Digital Only	N/A
40	15	Digital-first, but not digital-only, approach adopted, The Straits Times (online, 6 November 2024) https://www.straitstimes.com/opinion/forum/forum-digital-first-but-not-digital-only-approach-adopted	Review required	Published 3 July 2023 and updated 18 November 2024	Forum: Digital-first, but not digital-only.. approach adopted The Straits Times	N/A
40	15	Why 'digital-first' should not mean 'digital-only' The Business Times (online, 3 November 2023) https://www.businesstimes.com.sg/companies-markets/banking-finance/future-finance-2023/why-digital-first-should-not-mean-digital	Review required	Published 15 November 2023	Why 'digital-first' should not mean 'digital-only' - The Business Times	N/A
41	15	⁴¹ Department of Finance (Cth), Commonwealth Risk Management Policy (Policy Document, July 2014) https://www.finance.gov.au/government/comcover/commonwealth-risk-management-framework .	Review required	Established in July 2014 and last updated in November 2022	Commonwealth Risk Management Framework Department of Finance	N/A
42	18	⁴² Department of Employment and Workplace Relations, Workforce Australia Caseload Time Series - October 2022 to March 2025 (Report, 17 April 2025) https://www.dewr.gov.au/employment-services-data/resources/workforce-australia-caseload-time-series-october-2022-march-2025 .	Accurate	Note - since the report was published the web page content has been updated to included data to July 2025	Workforce Australia Caseload Time Series - October 2022 to July 2025 - Department of Employment and Workplace Relations, Australian Government	N/A
43	18	⁴³ Department of Employment and Workplace Relations (Cth), Secretary's Opening Statement – Assuring the Integrity of the Targeted Compliance Framework (Web Page, 26 February 2025) https://www.dewr.gov.au/assuring-integrity-targeted-compliance-framework/a- nnouncements/secretarys-opening-statement .	Accurate	N/A	Secretary's opening statement - Department of Employment and Workplace Relations, Australian Government	N/A
44	18	⁴⁴ Michael A Vasarhelyi and Miklos A Alles, 'The "Now" Economy and the Need for Continuous Assurance and Reporting' (2008) 22(2) International Journal of Accounting Information Systems 1, 3–4.	Review required	The names are inaccurate. Names are - - Miklos A. Vasarhelyi - Michael G. Alles	(PDF) The "now" economy and the traditional accounting reporting model: Opportunities and challenges for AIS research	N/A

ID	Page(s) Found	Description	Recommend Review	Notes	Link	Deloitte reference
1-2	6	1 Senate Education and Employment References Committee, <i>Jobactive: Failing Those It Is Intended to Serve</i> (Report, February 2019) https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Education_and_Employment/JobActive2018/Report .	Accurate	N/A	Jobactive: failing those it is intended to serve – Parliament of Australia	
		3 Social Security (Administration) Act 1999 (Cth) pt 3 d iv 3AA	Review required	The reference to the legislation is not clear. The link in the description takes you to a determination not the Act.	Social Security (Administration) (Non-Compliance) Determination 2018 (No. 1) - Federal Register of Legislation	
		4 Social Security (Administration) (Non-Compliance) Determination 2018 (No 1) (Cth)	Accurate	N/A	Social Security (Administration) (Non-Compliance) Determination 2018 (No. 1) - Federal Register of Legislation	
4	6	4 Department of Employment and Workplace Relations, <i>Statement of Work – Statement of Assurance on the Operations of the Targeted Compliance Framework</i> (ESE24/1263, 28 November 2024) (copy on file with author).	Accurate	Copy on file with author	Not publicly available	
5	7	5 Department of Employment and Workplace Relations (Cth), <i>Secretary's Opening Statement</i> (26 February 2025) https://www.dewr.gov.au/assuring-integrity-targeted-compliance-framework/announcements/secretarys-opening-statement .	Accurate	N/A	Secretary's opening statement - Department of Employment and Workplace Relations, Australian Government	
6	7	6 See as examples, <i>Social Security (Administration) (Non-Compliance) Determination 2018 (No 1) (Cth)</i> ;	Accurate	N/A	Social Security (Administration) (Non-Compliance) Determination 2018 (No. 1) - Federal Register of Legislation	
6	7	Department of Social Services (Cth), <i>Social Security Guide</i> (Version 1.329, 12 May 2025) https://guides.dss.gov.au/social-security-guide .	Accurate	Note - The web page content has been updated since the Final Report was released (11 August 2025).	Using the Social Security Guide Social Security Guide	
7	8	7 See as examples, ED75, ED76.	Accurate	Copy on file with author	Not publicly available	
8	9	8 Department of Employment and Workplace Relations (Cth), <i>Secretary's Opening Statement</i> (26 February 2025) https://www.dewr.gov.au/assuring-integrity-targeted-compliance-framework/announcements/secretarys-opening-statement .	Accurate	N/A	Secretary's opening statement - Department of Employment and Workplace Relations, Australian Government	
9-10	10	9 Department of Finance (Cth), <i>Risk Management Toolkit: Embedding Risk Management</i> (Web Page, 2023) https://www.finance.gov.au/government/comcover/risk-services/management/risk-management-toolkit/element-1-embedding-risk-management ;	Accurate	N/A	Element 1: Embedding Risk Management Department of Finance	
9-10	10	Institute of Internal Auditors, The IIA's Three Lines Model: An Update of the Three Lines of Defense (Position Paper, July 2020) https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf	Review required	The document was updated in September 2024 (see last page of the document)	Three Lines Position Paper - IIA Sept. 2024 Update	
11	11	11 Commonwealth Ombudsman, How to Make a Complaint (Web Page, 2024) https://www.ombudsman.gov.au/complaints/how-to-make-a-complaint ;	Accurate	N/A	How to make a complaint Commonwealth Ombudsman	

ID	Page(s) Found	Description	Recommend Review	Notes	Link	Deloitte reference
11	11	Administrative Review Tribunal, Centrelink (Web Page) https://www.art.gov.au/applying-review/centrelink	Accurate	N/A	Centrelink Administrative Review Tribunal	
12	12	12 <i>Social Security (Administration) Act 1999 (Cth)</i> .	Accurate	N/A	SOCIAL SECURITY (ADMINISTRATION) ACT 1999	
13	12	13 John Braithwaite, Restorative Justice and Responsive Regulation (Oxford University Press, 2002) 29–31.	Accurate	N/A	Restorative Justice & Responsive Regulation (Studies in Crime and Public Policy)	
14	12	14 Carolyn Adams, 'Choice, Responsibility and the Regulation of Behaviour: Lessons from the Social Security System' (2012) 35(2) <i>University of New South Wales Law Journal</i> 417, 426–8.	Review required	This report does not exist	N/A	Cf Carolyn Adams, 'One office, three champions? Structural integration in the office of the Australian Information Commissioner', (2014) Australian journal of administrative law, vol. 21, pp. 77-97, which critiques the OAIC's integrated structure as constraining flexibility and undermining the independent exercise of statute, thereby weakening procedural fairness. https://researchers.mq.edu.au/en/publications/one-office-three-champions-structural-integration-in-the-office-o
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24-28	27	24 Terry Carney, 'Automating Compliance and Administrative Justice in Australia's Welfare State' (2024) 31(1) <i>Journal of Social Security Law</i> 32, 32–48.	Review required	Unable to locate article	N/A	Terry Carney, 'Automation and conditionality: towards "virtual" social security?' <i>Journal of Social Security Law</i> (2024) 31(1).
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33	39	³³ Social Security (Administration) Act 1999 (Cth) s 42UC–42UO	Review required	S42UC-UO does not exist	Social Security (Administration) Act 1999 - Federal Register of Legislation	
34	39	34 Unemployment and Sickness Benefits Act 1944 s15(c)(iii)	Accurate	N/A	Unemployment and Sickness Benefits Act 1944 - Federal Register of Legislation	
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37	39	37 Department of Education, Skills and Employment, <i>Targeted Compliance Framework Overview</i> (2018) 2–3.	Review required	Unable to locate	N/A	
38	41	38 <i>John Braithwaite</i> , Regulatory Capitalism: How It Works, Ideas for Making It Work Better (Edward Elgar, 2008) 96–102.	Accurate	N/A	Regulatory-Capitalism-How-it.pdf	
39	41	39 Senate Community Affairs References Committee, Jobactive: Failing Those It Is Intended to Serve (Report, February 2019) 24–26.	Review required	Note - The report was prepared by the Standing Committee on Education and Employment (not the Community Affairs Committee).	Jobactive: failing those it is intended to serve – Parliament of Australia	
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48	52	48 Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 47–9.	Review required	Unable to find this report	N/A	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
49	52	49 Terry Carney, <i>'The New Digital Future for Welfare: Debts Without Legal Proofs or Moral Authority?'</i> (2018) No 1 UNSW Law Journal Forum.	Accurate	N/A	2018-1-CARNEY.pdf	
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51	52	51 Administrative Review Council, <i>Automated Assistance in Administrative Decision Making</i> (Report No 46, November 2004);	Review required	The link in the description takes you to a report from the Ombudsman	Automated Assistance in Administrative Decision Making [2004] AdminRC 46	
51	52	Justice Natalie Cujes Perry, 'Administrative Decision-Making in the 21st Century: Transparency and Review' (Speech, Australian Institute of Administrative Law Forum, 15 September 2014).	Review required	Unable to find speech	N/A	N/A
52	52	52 Commonwealth Ombudsman, <i>Centrelink's Automated Debt Raising and Recovery System</i> (Report No 3 of 2017, April 2017) 6–8.	Review required	The link takes you to report No2 April 2017	N/A	N/A
53	52	53 Australian National Audit Office, <i>Administering Regulation: Achieving the Right Balance</i> (Audit Insights Report, 30 June 2014) 7–9.	Accurate	N/A	Administering Regulation	
54	52	54 Office of the Auditor-General Victoria, <i>Managing Support and Safety Hubs</i> (Report No 2019-20:15, 27 May 2020).	Accurate	N/A	Managing Support and Safety Hubs	
55	53	55 Lisa Burton Crawford, <i>The Rule of Law and Administrative Discretion</i> (Federation Press, 2021) 112–115.	Review required	Document incorrectly titled, Correct title is 'the rule of law and the Australian Constitution'. Also published in 2017.	The Rule of Law and the Australian Constitution - The Federation Press	Janina Boughey and Lisa Burton Crawford (eds), <i>Interpreting Executive Power</i> , Sydney, Australia (The Federation Press, 2020). https://federationpress.com.au/product/interpreting-executive-power/

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57	58	57 <i>Amato v Commonwealth of Australia</i> [2021] FCA 1019, [47] – [50] (Davies J).	Review required	Note - unable to find report although this case exists (and is referenced in Senate Standing Community Affairs report on Centrelink's Compliance program)	N/A	N/A
58	58	58 Administrative Review Council, Automated Assistance in Administrative Decision Making (Report No 46, November 2004)	Accurate	N/A	OMB1188-Automated-Decision-Making-Report_Final-A1898885.pdf	
58	58	Justice Natalie Cujes Perry, 'Administrative Decision-Making in the 21st Century: Transparency and Review' (Speech, Australian Institute of Administrative Law Forum, 15 September 2014).	Review required	Note - there is a Justice Perry and a Dr Natalie Cujes - the Australian Institute of Administrative Law Forum was held in July and November 2014 (but not September)	N/A	N/A
59	58	59 Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 112–15.	Review required	Note - unable to find report	N/A	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
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65	61	65 Social Security Legislation Amendment (Technical Changes) Act 2025 (Cth).	Review required	Unable to find details - there is a Bill and EM	Social Security Legislation Amendment (Technical Changes) Act 2025 - Federal Register of Legislation	
66	66	66 Björn Regnell et al, 'Exploratory Case Study on Release Planning in a Market-Driven Software Company' (2001) <i>Journal of Systems and Software</i> 66(1) 37, 39–40.	Review required	Unable to locate the paper	N/A	N/A
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68	67	68 Kieron O'Hara, The Meaning of Transparency (2009) 31(1) <i>Government Information Quarterly</i> 30, 34– 36	Review required	Unable to locate the paper	N/A	N/A
68	67	Danielle Keats Citron, <i>Technological Due Process</i> (2008) 85(6) Washington University Law Review 1249, 1260–2.	Accurate	N/A		
69	67	69 Australian National Audit Office, Administering Regulation: Achieving the Right Balance (Audit Insights Report, 30 June 2014) 6–7;	Accurate	N/A		
69	67	Terry Carney, 'The Automation of Legal Reasoning in Welfare: A Critique of Centrelink's Robod ebt System' (2018) 44(2) <i>Monash University Law Review</i> 286, 289–91.	Review required	Unable to locate the paper	N/A	N/A
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73	68	73 Mireille Hildebrandt, 'Algorithmic Regulation and the Rule of Law' (2018) 376 Philosophical Transactions of the Royal Society A: Mathematical, Physical and Engineering Sciences 1, 3–4.	Review required	The paper provides the following citation for use: Hildebrandt M. 2018 Algorithmic regulation and the rule of law. Phil. Trans. R. Soc. A 376: 20170355. http://dx.doi.org/10.1098/rsta.2017.0355	Algorithmic regulation and the rule of law Philosophical Transactions of the Royal Society A: Mathematical, Physical and Engineering Sciences	
74	68	74 Australian Law Reform Commission, Traditional Rights and Freedoms—Encroachments by Commonwealth Laws (ALRC Report No 129, December 2015) 149–54.	Accurate	N/A	alrc_129_final_report_.pdf	
75	72	75 Terry Carney, ' The New Digital Future for Welfare: Debts Without Legal Proofs or Moral Authority? ' (2018) No 1 UNSW Law Journal Forum.	Accurate	N/A	2018-1-CARNEY.pdf	

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78	72	78 Karen Yeung, ' A Study of the Implications of Advanced Digital Technologies (Including AI Systems) for the Concept of Responsibility within a Human Rights Framework' (Council of Europe Report, 2020) 18–21.	Review required	The link in the description takes you to a draft of the report. The link to the final report is in the link column. I am not 100% sure if the report was finalised in 2019 or 2020.	168096bdab	
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81	72	81 Mireille Hildebrandt, 'Algorithmic Regulation and the Rule of Law' (2018) 376 Philosophical Transactions of the Royal Society A: Mathematical, Physical and Engineering Sciences 1, 3–4.	Accurate	N/A	Algorithmic regulation and the rule of law Philosophical Transactions of the Royal Society A: Mathematical, Physical and Engineering Sciences	
82	73	82 Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 45–6. 208	Review required	Unable to locate the report	N/A	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
83	73	83 Australian Law Reform Commission, Traditional Rights and Freedoms—Encroachments by Commonwealth Laws (ALRC Report No 129, December 2015) 143–5.	Accurate	N/A	Traditional Rights and Freedoms—Encroachments by Commonwealth Laws (ALRC Report 129) ALRC	
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89	75	89 Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 122–5.	Review required	Note - this report does not exist	N/A	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
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96	78	96 Organisation for Economic Co-operation and Development (OECD), Being an Independent Regulator (OECD Best Practice Principles for Regulatory Policy, 2016) 28–30.	Review required	The website where the report is contained provides the citation for use as follows: OECD (2016), <i>Being an Independent Regulator, The Governance of Regulators</i> , OECD Publishing, Paris, https://doi.org/10.1787/9789264255401-en .	Being an Independent Regulator OECD	
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99	78	99 John Braithwaite, Restorative Justice and Responsive Regulation (Oxford University Press, 2002) 29–31.	Accurate	N/A	Restorative Justice & Responsive Regulation (Studies in Crime and Public Policy)	
100	78	100 Commonwealth Ombudsman, Centrelink's Automated Debt Raising and Recovery System (Report No 3 of 2017, April 2017) 6–8.	Review required	Report No.2 (not 3)	Report-Centrelinks-automated-debt-raising-and-recovery-system-April-2017.pdf	

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101	78	101 Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 112–14.	Review required	Unable to locate the document	N/A	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
102	80	102 Senator the Hon Amanda Vanstone, Launch of the Personal Support Programme (Media Release, 27 June 2002);	Accurate	N/A	Launch of the Personal Support Programme Former Ministers and Parliamentary Secretaries	
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103	80	103 Department of Employment and Workplace Relations (Cth), <i>Targeted Compliance Framework Overview</i> (Web Page, 2023) https://www.dewr.gov.au/assuring-integrity-targeted-compliance-framework .	Accurate	N/A	Assuring the integrity of the Targeted Compliance Framework - Department of Employment and Workplace Relations, Australian Government	
104	80	104 Ian Ayres and John Braithwaite, Responsive Regulation: Transcending the Deregulation Debate (Oxford University Press, 1992) 35–39.	Accurate	N/A	0195070704.pdf	
105	80	105 Peter Davidson, Is Job Services Australia Made to Measure for Disadvantaged Jobseekers? (ACOSS Paper No 180, Australian Council of Social Service, August 2011).	Review required	Unable to access the paper to check for accuracy. Link is available in the link column	(PDF) Is Job Services Australia made to measure for disadvantaged jobseekers?	
106	80	106 Australian Council of Social Service (ACOSS), <i>Welfare Conditionality and the TCF</i> (Policy Brief, 2021) 2–3 (copy on file with author).	Review required	unable to find	N/A	N/A
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108	80	108 Christine Parker and Vibeke Lehmann Nielsen, Explaining Compliance: Business Responses to Regulation (Edward Elgar, 2011) 6–9.	Accurate	N/A	Explaining compliance : business responses to regulation : Free Download, Borrow, and Streaming : Internet Archive	
109	88	109 Valerie Braithwaite, <i>Responsive Regulation and the Governance of Everyday Life</i> (Edward Elgar, 2020) 18–0.	Review required	Note - jointly written with Valerie Braithwaite and John Braithwaite	N/A	N/A

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111	88	111 John Braithwaite, Restorative Justice and Responsive Regulation (Oxford University Press, 2002) 29-31.	Accurate	N/A	Restorative Justice & Responsive Regulation (Studies in Crime and Public Policy)	
112	88	112 John Braithwaite, ' Managing Taxation Compliance: The Evolution of the ATO Compliance Model ' (Centre for Tax System Integrity, Australian National University, 2003).	Review required	Note - jointly written with Valerie Braithwaite and John Braithwaite	Managing taxation compliance: The evolution of the ATO Compliance Model	
113	88	113 Administrative Review Council, Automated Assistance in Administrative Decision Making (Report No 46, November 2004)	Accurate	N/A	OMB1188-Automated-Decision-Making-Report_Final-A1898885.pdf	
113	88	Justice Natalie Cujes Perry, 'Administrative Decision-Making in the 21st Century: Transparency and Review' (Speech, Australian Institute of Administrative Law Forum, 15 September 2014).	Review required	Note - there is a Justice Perry and a Dr Natalie Cujes - the Australian Institute of Administrative Law Forum was held in July and November 2014 (but not September	https://aial.org.au/resources/archives/	
114	88	114 Australian National Audit Office, Administering Regulation: Achieving the Right Balance (Audit Insights Report, 30 June 2014 7-8.	Accurate	N/A	Administering Regulation	
115	88	115 Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 45-47.	Review required	This report does not exist	N/A	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
116	89	116 John Braithwaite, Restorative Justice and Responsive Regulation (Oxford University Press, 2002) 29-33.	Accurate	N/A	Restorative Justice & Responsive Regulation (Studies in Crime and Public Policy)	
117	89	117 Tom R Tyler, <i>Why People Obey the Law</i> (Princeton University Press, 2006).	Accurate	N/A	Why People Obey the Law Princeton University Press	
118	89	118 Richard H Thaler and Cass R Sunstein, Nudge: Improving Decisions about Health, Wealth, and Happiness (Yale University Press, 2008).	Accurate	N/A	(PDF) Nudge: Improving Decisions About Health, Wealth and Happiness. R.H. Thaler, C.R. Sunstein. Yale University Press, New Haven (2008). 293 pp	

ID	Page(s) Found	Description	Recommend Review	Notes	Link	Deloitte reference
119	90	119 Richard H Thaler and Cass R Sunstein, Nudge: Improving Decisions about Health, Wealth, and Happiness (Yale University Press, 2008).	Accurate	N/A	(PDF) Nudge: Improving Decisions About Health, Wealth and Happiness, R.H. Thaler, C.R. Sunstein. Yale University Press, New Haven (2008). 293 pp	
120	90	¹²⁰ Malcolm K Sparrow, The Regulatory Craft: Controlling Risks, Solving Problems, and Managing Compliance (Brookings Institution Press, 2000).	Accurate	N/A	The Regulatory Craft Brookings	
121	90	¹²¹ Australian Government, <i>Digital Service Standard</i> (2020) https://www.digital.gov.au/sites/default/files/documents/2024-07/23-0210%20digital%20service%20standard%20FINAL_Acc%20r2_KC-UA.pdf digital.gov.au+10digital.gov.	Review required	Note - Broken link and previous version of Digital Service Standard	Digital Service Standard digital.gov.au	
122	91	122 Australian Taxation Office, Justified Trust Framework (June 2024).	Accurate	N/A	Justified trust framework Australian Taxation Office	
123	91	123 John Braithwaite, 'Managing Taxation Compliance: The Evolution of the ATO Compliance Model' (Centre for Tax System Integrity, Australian National University, 2003).	Review required	Note - article written jointly with Valerie Braithwaite	Managing taxation compliance: The evolution of the ATO Compliance Model	
124	91	124 Department of Home Affairs, Status Resolution Support Services Operational Procedures Manual (Version 7, 1 March 2019).	Accurate	N/A	As at 21 May 2021 a copy of a current contract for the provision of Status Resolution Support Services (SRSS) and the most current version of the SRSS Operational Procedures Manual	
125	91	125 SafeWork NSW, Our Approach to Work Health and Safety Regulation (2018).	Accurate	N/A	Our approach to work health and safety regulation	
126	92	126 N DIS Quality and Safeguards Commission, Compliance and Enforcement Policy (2021).	Accurate	N/A	Compliance and Enforcement policy NDIS Quality and Safeguards Commission	
127	92	127 Australian Border Force, 'Australian Trusted Trader' (Web Page, 2024) https://www.abf.gov.au/about-us/what-we-do/trustedtrader .	Accurate	N/A	Australian Trusted Trader	
128	92	128 Ian Ayres and John Braithwaite, Responsive Regulation: Transcending the Deregulation Debate (Oxford University Press, 1992) 35–39.	Accurate	N/A	0195070704.pdf	
129	92	129 Christine Parker and Vibeke Lehmann Nielsen, Explaining Compliance: Business Responses to Regulation (Edward Elgar, 2011) 6–8.	Accurate	N/A	Explaining compliance : business responses to regulation : Free Download, Borrow, and Streaming : Internet Archive	
130	92	130 Robert Baldwin, Martin Cave and Martin Lodge, Understanding Regulation: Theory, Strategy and Practice (Oxford University Press, 2nd ed, 2012) 259–263.	Accurate	N/A	Understanding Regulation - Paperback - Robert Baldwin, Martin Cave, Martin Lodge - Oxford University Press	
131	92	131 Department of Education, Skills and Employment, <i>Targeted Compliance Framework Overview</i> (2018) 1–2.	Review required		N/A	N/A

ID	Page(s) Found	Description	Recommend Review	Notes	Link	Deloitte reference
132	92	132 Commonwealth Ombudsman, Centrelink’s Automated Debt Raising and Recovery System (Report No 3 of 2017, April 2017).	Accurate	N/A	Report-Centrelinks-automated-debt-raising-and-recovery-system-April-2017.pdf	
133	92	133 Department of Employment and Workplace Relations, <i>Consultation Outcomes on Mutual Obligation Reform</i> (2024) https://www.dewr.gov.au/about-department/resources/material-relating-changes-mutual-obligation-requirements-considered-or-announced-202425-budgetd ewr.gov.au+2dewr.gov.au+2dewr.gov.a u+2 .	Accurate	N/A	Material relating to changes to mutual obligation requirements considered or announced for the 2024/25 Budget - Department of Employment and Workplace Relations, Australian Government	
134	93	134 Zealand Productivity Commission, Improving State Sector Productivity (Final Report, August 2018).	Accurate	N/A	Improving State Sector Productivity	
135	93	135 Torben M Andersen and Michael Svarer, ‘Flexicurity: Labour Market Performance in Denmark ’ (2007) 53(3) <i>CESifo Economic Studies</i> 389, 395–401.	Accurate	N/A	EconPapers: Flexicurity: Labour Market Performance in Denmark	
136	93	136 Peter Dwyer and Sharon Wright, ‘Universal Credit, Ubiquitous Conditionality and its Implications for Social Citizenship’ (2014) 22(1) <i>Journal of Poverty and Social Justice</i> 27, 28–31.	Accurate	N/A	Universal Credit, ubiquitous conditionality and its implications for social citizenship in: Journal of Poverty and Social Justice Volume 22 Issue 1 (2014)	
137	93	137 Rik van Berkel, ‘The Decentralisation of Social Assistance in the Netherlands’ in Minas Renate, van Berkel Rik and Catherine Needham (ed s), <i>Social Policy Review 29: Analysis and Debate in Social Policy</i> (Policy Press, 2017) 97, 98–103	Accurate	N/A	The Decentralisation of Social Assistance in The Netherlands Request PDF	
138	94	138 Zealand Productivity Commission, Improving State Sector Productivity (Final Report, August 2018).	Accurate	N/A	treasury.govt.nz/sites/default/files/2024-05/pc-inq-ssp-final-report-improving-state-sector-productivity.pdf#https://www.treasury.govt.nz/sites/default/files/2024-05/pc-inq-ssp-final-report-improving-state-sector-productivity.pdf	
139	94	139 Torben M Andersen and Michael Svarer, ‘Flexicurity: Labour Market Performance in Denmark ’ (2007) 53(3) <i>CESifo Economic Studies</i> 389, 395–401.	Accurate	N/A	EconPapers: Flexicurity: Labour Market Performance in Denmark	
140	94	140 Rik van Berkel, ‘The Decentralisation of Social Assistance in the Netherlands’ (2017) 29 <i>Social Policy and Administration</i> 98, 98–103.	Accurate	N/A	The Decentralisation of Social Assistance in The Netherlands Request PDF	
141	94	141 Tomas Berglund and Renate Minas, ‘Rescaling of Welfare Policies in Sweden: Shifting Power Relations and New Governance Forms’ (2019) 48(3) <i>Journal of Social Policy</i> 183, 185–190 211	Review required	Unable to find	N/A	

Document	Page	Detail	Review
Final report	12	Item 1.3.3 - Last sentence mis-spells Department's - there is a missing letter t	add in letter

s 22(1)

From: s 22(1)
Sent: Friday, 22 August 2025 4:39 PM
To: 47F(1)
Cc: 47F(1) s 22(1)
Subject: RE: Statement for [SEC=UNOFFICIAL]

Thanks for the update ^{47F(1)}

I am not able to comment on or approve Deloitte's proposed response – this is based on Deloitte's assurance processes and assertions – but I appreciate the visibility and confirmation of accuracy in the content of the report.

I look forward to a more comprehensive response to my email later today.

Regards
s 22(1)

From: 47F(1)
Sent: Friday, 22 August 2025 4:24 PM
To: s 22(1) @dewr.gov.au>
Cc: 47F(1) s 22(1) @dewr.gov.au> s 22(1) @dewr.gov.au>
Subject: FW: Statement for

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 s 22(1)

We are preparing a separate written response to your email, but I also wanted to share our planned response to the media enquiry we have received for your approval.

Attributable to a spokesperson for Deloitte:

We stand by our work and the findings in the report.

The content of each article referenced is accurate.

In finalising footnote referencing for publication, a few titles did not fully match the corresponding sources.

This has been communicated to the client and the references are being corrected.

On background only (not for direct quoting):

The perceived conflict in arguments between Deloitte's position, and that of Terry Carney, is largely academic in nature.

The important distinction in Carney's theories is that he argues that excessive restricted conditionality leads to inflexible, top-down one-size-fits-all system behaviour. Deloitte's argument is that well-structured, flexible modular system components can actually support individualisation and the management of complex cases. A modular architecture, as opposed to the current hard-coded illogical structure of the TCF, will permit the introduction of human assessment and review, or varying levels of automation depending on case complexity.

I would be grateful for your views. As always, more than happy to discuss.

Kind regards

47F(1)

47F(1)

Deloitte Touche Tohmatsu
6 Brindabella Circuit
Canberra ACT 2609
47F(1)

| www.deloitte.com.au

Deloitte.

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s 22(1)

From: s 22(1)
Sent: Wednesday, 27 August 2025 11:46 AM
To: 47F(1)
Cc: 47F(1) s 22(1)
 47F(1) s 22(1)
Subject: RE: RE:Urgent response requested - media query [SEC=UNOFFICIAL]

Dear 47F(1)

Thank you for the letter of 22 August addressing the correction of references and footnotes in the Targeted Compliance Framework Final Report.

We appreciate the quick response, and await the updated Report to be provided as soon as possible.

There continue to be questions raised in relation to the report and the incorrect citations. I am sure that you can appreciate the impact on both confidence in the findings of the Final Report, and the broader assurance program.

It would be good to have a discussion about how this might be addressed. I'll ask my office to arrange a meeting in the coming days.

Regards
 s 22(1)

s 22(1)
 (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

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.

From: 47F(1)
Sent: Friday, 22 August 2025 8:35 PM
To: s 22(1) dewr.gov.au>
Cc: 47F(1) s 22(1) @dewr.gov.au>; s 22(1)
 @dewr.gov.au>; s 22(1) @dewr.gov.au>; 47F(1)
Subject: RE:Urgent response requested - media query [SEC=UNOFFICIAL]

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.

Dear s 22(1)

I refer to your email below in relation Targeted Compliance Framework Final Report and request for response. Please see attached letter of today's date.

I am available on the mobile at anytime over the weekend or next week should you wish to discuss further.

Kind regards

47F(1)

47F(1)

6 Brindabella Cct, Canberra Airport, ACT 2609, Australia

47F(1)

| www.deloitte.com.au

Deloitte.

Please consider the environment before printing.

From: s 22(1) @dewr.gov.au>
Date: Friday, 22 August 2025 at 1:11 pm
To: 47F(1)
Cc: 47F(1), s 22(1) @dewr.gov.au>, s 22(1) @dewr.gov.au>, s 22(1) @dewr.gov.au>, s 22(1) @dewr.gov.au>
Subject: [EXT]Urgent response requested - media query [SEC=UNOFFICIAL]

Hi 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

s 22(1)

s 22(1)

(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

The Department of Employment and Workplace Relations acknowledges the traditional owners and custodians of country throughout Australia and their continuing connection to the land. 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).

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22 August 2025

s 22(1)

Deputy Secretary

Employment and Workforce Group

Australian Government Department of Employment and Workplace Relations

By email: s 22(1) [@dewr.gov.au](mailto:s22(1)@dewr.gov.au)

Dear s 22(1)

Targeted Compliance Framework Final Report dated 4 July 2025

I refer to your email dated 22 August 2025 addressed to s 47F(1) of Deloitte Touche Tohmatsu (Deloitte) and subsequent discussions with s 47F(1) in relation to a matter concerning the Targeted Compliance Framework Final Report dated 4 July 2025 (TCF Report).

Pursuant to your email, we understand that the Department of Employment and Workplace Relations (Department) has received a media enquiry which raises concerns about the veracity of the information and footnote references contained in the TCF Report. As confirmed by s 47F(1), Deloitte received a similar enquiry from the Australian Financial Review.

We note your request for a response in writing to the concerns raised in the enquiry in relation to the following sources:

1. Lisa Burton Crawford, The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink (Federation Press, 2021);
2. Lisa Burton Crawford, The Rule of Law and Administrative Discretion (Federation Press, 2021);
3. 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; and
4. Terry Carney, 'Automating Compliance and Administrative Justice in Australia's Welfare State' (2024) 31(1) Journal of Social Security Law 32.

Request for response

Deloitte highly values its relationship with the Department, and we recognise the position of trust that we hold as your service provider.

We have reviewed the TCF Report in light of the concerns raised and confirm that some footnotes and items in the Reference list relating to the above sources contain errors. Importantly, we confirm that the errors within the TCF Report are limited to the footnotes and Reference list only and in no way impact or affect the substantive content of the report.

To assist the Department, a list of the corrected references is set out in **Annexure A** to this letter.

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We have also considered the concern raised in relation to the recommendation 'Develop an overarching system development and management strategy' at page 35 of the TCF Report which refers at footnote 31 to Terry Carney, 'Automation and conditionality: towards "virtual" social security?' Journal of Social Security Law (2024) 31(1).

We note the perceived conflict in arguments between Deloitte's position, and that of Mr Carney, is largely academic in nature and in our view misguided. The important distinction in Mr Carney's theories is that he argues that excessive restricted conditionality leads to inflexible, top-down one-size-fits-all system behaviour. Deloitte's argument as reflected by the recommendation is that well-structured, flexible modular system components can actually support individualisation and the management of complex cases. A modular architecture, as opposed to the current hard-coded illogical structure of the Targeted Compliance Framework, will permit the introduction of human assessment and review, or varying levels of automation depending on case complexity.

Deloitte is attending to the correction of the identified errors and will provide the Department with a revised TCF Report shortly.

We sincerely apologise for any inconvenience caused. Should you wish to discuss this matter further, please contact me on email at s 47F(1) or mobile at s 47F(1) .

Yours sincerely,

s 47F(1)

s 47F(1)

Deloitte Touche Tohmatsu

Annexure A

Report reference	Page	Footnote	Corrected reference
Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 47–9	52	48	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 112–15	58	59	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 45–6.	73	82	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 122–5	75	89	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 112–14.	78	101	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
Lisa Burton Crawford, <i>The Rule of Law and Administrative Justice in the Welfare State: A Study of Centrelink</i> (Federation Press, 2021) 45–47	88	115	Lyria Bennett Moses, Janina Boughey and Lisa Burton Crawford, 'Laws for Machines and Machine-made Laws'. In Janina Boughey and Katie Miller (Eds.), <i>The Automated State: Implications, Challenges and Opportunities for Public Law</i> , (The Federation Press, 2021) https://federationpress.com.au/product/the-automated-state/
Lisa Burton Crawford, <i>The Rule of Law and Administrative Discretion</i> (Federation Press, 2021) 112–115.	53	55	Janina Boughey and Lisa Burton Crawford (eds), <i>Interpreting Executive Power</i> , Sydney, Australia, (The Federation Press, 2020). https://federationpress.com.au/product/interpreting-executive-power/

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	12	14	<p>Cf Carolyn Adams, 'One office, three champions? Structural integration in the office of the Australian Information Commissioner', (2014) Australian journal of administrative law, vol. 21, pp. 77-97, which critiques the OAIC's integrated structure as constraining flexibility and undermining the independent exercise of statute, thereby weakening procedural fairness. https://researchers.mq.edu.au/en/publications/one-office-three-champions-structural-integration-in-the-office-o</p> <p>With the additional reference: Robert Baldwin & Julia Black, "Really Responsive Regulation," Modern Law Review 71(1) (2008) 59–94. https://eprints.lse.ac.uk/22872/1/Baldwin_Black_Really-responsive-regulation_2008.pdf</p>
Terry Carney, 'Automating Compliance and Administrative Justice in Australia's Welfare State' (2024) 31(1) Journal of Social Security Law 32, 32–48	26	21	Terry Carney, 'Automation and conditionality: towards "virtual" social security?' Journal of Social Security Law (2024) 31(1).
Terry Carney, 'Automating Compliance and Administrative Justice in Australia's Welfare State' (2024) 31(1) Journal of Social Security Law 32, 32–48.8.	27	24	Terry Carney, 'Automation and conditionality: towards "virtual" social security?' Journal of Social Security Law (2024) 31(1).
Terry Carney, 'Automating Compliance and Administrative Justice in Australia's Welfare State' (2024) 31(1) Journal of Social Security Law 32, 32–48.	35	31	Terry Carney, 'Automation and conditionality: towards "virtual" social security?' Journal of Social Security Law (2024) 31(1).