



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



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# Contractor Profiles

Audit and Financial Advisory Services  
(CUA AFA2018)

**Category G – Financial Assessment 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 commenced in 2001 and 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 financial assessment services in the WA State Government. The following services have been provided to agencies:

- Pre-qualification reviews.
- Pre-contract award reviews.
- Post-contract monitoring and covenant compliance.
- Ad hoc reviews of “at risk” suppliers.

### 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
- FINSIA

# AOT Consulting Pty Ltd

AOT Consulting

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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.

## Skills, Experience and Services

AOT Consulting's financial assessment services are provided in the context of specific requirements.

The service is not intended to be a turn-key service as it is designed to uniquely respond to the requirements of a client for a particular stage or circumstance.

Financial assessment services are often provided as an integral component of undertaking due diligence, which is designed to examine various elements to provide a level of surety that commercial obligations and undertakings comply with what has been agreed either before a contract is executed or periodically during the term of contracts as required.

This service inherently provides a risk mitigation control and examines elements such as financial capacity, business operations, tri-partite dependencies, etc.

Financial assessment include but are not limited to various assessment criteria such as:

- Income Statement
- Ratio Analysis - Profitability
- Balance Sheet – Assets
- Ratio Analysis - Financial Efficiency
- Balance Sheet – Liabilities
- Ratio Analysis – Solvency / Liquidity
- Balance Sheet – Equity
- Gearing
- Cash Flow Adequacy
- Debt Service Coverage

AOT Consulting's financial assessment services can be provided as a stand-alone service or integrated with other services.

## **Industry Certifications and/or Qualifications Relevant to the Category**

AOT Consulting holds the following members and qualifications relevant to financial assessment 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).
- International Association of Facilitators (IAF).
- 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



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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.

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)



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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 are highly skilled in providing Financial Assessment Services to Government agencies. Our technical skills, independence and broad experience mean that we will provide supportable reports that will assist key stakeholders in making decisions. We have a strong reputation amongst clients and referrers as a leading advisor, delivering both expertise and individual solutions for our clients.

BDO can assist you with the assessment of the financial capacity of organisations including for:

- Pre-qualification;
- Pre-contract award; and
- Post-contract award monitoring of contracts.

Our reports will provide a due diligence check to assess whether a contractor has the financial capacity to complete the work or supply the goods and services without becoming insolvent or experiencing financial distress.

In particular, BDO can provide:

- Standard Timeframe (Five Day Turnaround) Assessments; and
- Priority Timeframe (Three Day Turnaround) Assessments.

For our assessment reports completed within either the standard or priority timeframes we can provide the following report types with minimum key categories of reporting supplemented by any specific requirements for the particular assessment:

- Standard Financial Assessment Report;
- Standard Financial & Performance Assessment Report;
- Detailed Financial Assessment Report; and
- Detailed Financial & Performance Assessment Report.



Our monitoring assessment service offering will provide ongoing assessment for contracts in progress to provide protection against changes to financial capacity that may occur after the initial assessment report decision was made. BDO's service will monitor changes to a contractor's financial capability and provide an early warning prior to any impact being experienced.

We can also provide completely customised financial assessment reports where there are special requirements.

## **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)
- Chartered Financial Analyst (CFA)
- CA Business Valuation Specialist
- Master of Applied Finance
- Masters of Business Administration
- Graduate Diploma of Applied Finance
- Graduate Diploma of Applied Corporate Governance
- Company Directors Course (AICD)

## **Industry Partners or Affiliations**

- Chartered Accountants Australia and New Zealand (CAANZ)
- Institute of Chartered Accountants in England and Wales
- CFA Institute
- Australian Institute of Company Directors (AICD)
- Financial Services Institute of Australasia (FINSIA)

## Corporate Scorecard



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### About Us

Specialising in financial viability assessments, credit ratings, and industry benchmarking, Corporate Scorecard has a core competency in undertaking assessments on entities being considered for procurement contracts, major infrastructure projects and funding applications. It has been involved with countless Government infrastructure and strategic procurement projects and now routinely undertakes 600-700 financial assessments every month. It has significantly expanded its online delivery systems, capabilities and technology with a key focus on supporting decision-making relating to procurement, contracts and funding applications.

Corporate Scorecard provides a secure interface for the ordering, tracking, delivery and archiving of all report requests at [www.corporatescorecard.com.au](http://www.corporatescorecard.com.au). This system also provides a range of online information services, billing data and a communication channel to analysts working on active cases. New users can register on this site for access.

Connected to the largest database in Australia on businesses, directors and related credit, court actions and default data, with links to ASIC and the PPSR and ATO databases, Corporate Scorecard is able to assess risks associated with the people behind the entities and analyse counterparty risks within complex group structures. Its diagnostic tools and extensive financial database enable its analysts to validate and analyse financial data and to pinpoint key risk areas, assess the capacity of organisations to deliver on contracts and to propose suitable risk mitigation strategies.

With 80 active users over 50 accounts across WA State and Local Government, Corporate Scorecard is able to deliver a most authoritative, comprehensive, easy to access, value for money range of financial viability assessment and monitoring services.

Corporate Scorecard treats data security and confidential information as matters of utmost importance. Due to the ongoing sensitivity of the information being assessed, Corporate Scorecard has developed its systems, policies and procedures to ensure data is secure and that there is strict compliance regarding confidentiality, privacy, independence and all other matters relating to probity. Compliance is independently audited under a condition of its ASIC license to deliver Credit Ratings.

## Skills, Experience and Services

With its experienced team of specialist qualified financial analysts supported by sophisticated financial diagnostic systems and extensive databases, Corporate Scorecard specialises in assessing the financial capacity of organisations including for pre-qualification, pre-contract award and post contract award monitoring of contracts. The range of financial assessment services provide a due diligence check to assess a contractor has the financial capacity to complete the work or supply the goods and services without becoming insolvent, experiencing capacity or cash flow issues or financial distress and checking out referees on recently completed or current contracts.

In addition to the specified Detailed and Standard Financial Assessment Reports, Corporate Scorecard also provides comprehensive Credit Rating Reports and Advanced Financial Assessments that are typically used in assessing tenderers on critical or strategic infrastructure projects. These in-depth forward-looking reports are prepared by senior analysts and reviewed by our ratings committee.

Corporate Scorecard also provides customised reports that are used in assessing funding applications and/or Registered Training Organisations. Utilising Equifax, ASIC and PPSR data, it is able to provide a range of online risk assessment searches, ASIC extracts and Alert (Monitoring) services and database matching and cleansing services.

Through data mining of ASIC, Corporate Scorecard is able to map corporate structures and identify related entities and the people behind the organisation. This is frequently used as a proactive anti-corruption measure and audit tool.

## Industry Certifications and/or Qualifications Relevant to the Category

Corporate Scorecard currently employs 34 analysts, the majority of which are qualified Chartered Accountants or CPAs.

It is licensed by ASIC under its Financial Services License [AFSL 341391] to provide Credit Ratings in Australia. This requires annual independent audit of compliance to strict protocols relating to probity, confidentiality, privacy and rating process. Corporate Scorecard's Rating Services team has adopted a strict Code of Conduct that complies with the International Organisation of Securities Commissions (IOSCO) 'Code of Conduct for Credit Rating Agencies'. Corporate Scorecard is certified under AS/NZS ISO9001-2000: Quality Management Requirements. The scope of Certification is Financial and procurement analysis, risk management, benchmarking and consulting services.

## Industry Partners or Affiliations

Corporate Scorecard is part of the Equifax Corporation, a global information solutions company that uses trusted unique data, innovative analytics, technology and industry expertise to power organizations and individuals around the world. This gives us access to a significant level information and data related to businesses and the people behind the businesses, both globally and within Australia. This gives our analysts greater insights when assessing risk.




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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.

With extensive expertise, ongoing market relationships and a forward-thinking approach, the Corporate Finance team at Crowe is committed to helping our clients withstand their unique business challenges and capitalise on transactional opportunities.

Our advisers will work closely with you at every stage, understanding your needs and acting swiftly yet strategically to satisfy them, whilst also drawing on our diverse range of service offerings. Our Crowe team has provided financial assessment services to a wide variety of clients across various industries to assist clients with assessing the financial capacity and viability of dealing with other organisations. Crowe has extensive experience with providing financial assessment services to government agencies, and has the capacity and capability to deliver reports based on the requirements.

## Skills, Experience and Services

Crowe understands the requirements of government agencies in relation to the financial assessments, the level of detail required for each type of financial assessment, and the timeframes for delivery.

Crowe provides a risk based value added service to assist clients with performing their due diligence and assess the financial capacity and viability of an organisation, our approach includes:

- **Customised financial assessments** – Development of a customised financial assessment, to meet the specific requirements of the client, and to consider the industry the organisation operates in and identify the associated risks.
- **Ongoing Management** – Although financial assessments provide a view on the financial capacity and viability of the organisation, this information is based on historical data. The ongoing management of contracts to ensure the ongoing financial viability for important, sensitive, complex and long contracts are essential to manage the risks associated. The Crowe team assists our clients by identifying industry specific risks, and ongoing monitoring of the organisation to promptly identify any risks to our clients.

- **Advisory Services** – Crowe provides advisory services to clients to enable organisations to leverage on our extensive experience and expertise to manage the identified risks, and ensure a continuity of contract, or to provide alternative options to our clients.

Our approach to financial assessments gives our clients with options to sufficiently manage their risks by conducting pre-qualification, pre-contract award, post contract award continuous monitoring of contracts and provide advisory services to manage any identified risks. This enables our clients to benefit from our holistic risk based approach to ensuring the financial capability, capacity and viability of contracts.

## **Industry Certifications and/or Qualifications Relevant to the Category**

Our Crowe team have professional memberships from recognised professional bodies such as the 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 Financial Advisory provides services spanning merger and acquisition (M&A), restructuring, economics and capital optimisation, as well as finance transformation, turnaround, business modelling and real estate advisory services.

Our Deloitte Financial Advisory team is ideally placed to provide financial assessment services of the financial capacity of organisations including pre-qualification, pre-contract award and post contract award monitoring of contractors.

### Skills, Experience and Services

Deloitte provide a number of different types of financial assessment services, including:

- Financial due diligence assessments
- Solvency / insolvency reviews
- Counterparty risk assessments
- Commercial reviews
- Liquidity assessments
- Financial forecast reviews
- Financial statement analysis
- Working capital assessments
- Financial capacity assessments
- Lending and funding reviews
- Debt and capital restructures
- Turnaround services
- Wind-down and closure support.

Deloitte provide the above services to private and public clients, including Government, financial institutions, private equity and corporates across a broad range of industries including hospitality, real estate, construction, health, mining, oil and gas, manufacturing and automotive.

Recent and relevant projects undertaken by Deloitte Financial Advisory include:

*Elizabeth Quay / Perth City Link / Midland Precinct / Yagan Square*

Financial capacity and counterparty risk assessments of applicants for long-term hospitality leases / offers to purchase and develop land offered for sale.

### *Project Mouse*

Solvency and funding review of a government owned enterprise and key supplier of product to medical research facilities. Our work resulted in the development of a financial stabilisation and recovery plan.

## **Industry Certifications and/or Qualifications Relevant to the Category**

- Chartered Accountants
- Insolvency Practitioners
- Registered Liquidators

## **Industry Partners or Affiliations**

- Chartered Accountants Australia and New Zealand (CA ANZ)
- Australian Restructuring Insolvency & Turnaround Association (ARITA)
- Turnaround Management Association



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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, Experience and Services

Our team has extensive experience in providing the following services:

- Financial assessment of tenderers
- Internal Audits
- Compliance Audits
- Financial Audits (External Audits)
- Corporate Governance Reviews

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



- Local Government
- State Government and Agencies
- 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
- Registered Tax Agent

## 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.
- Ippolo & 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 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 clients gain significantly enhanced value from our services.

Our global methodology features:

- A proven, consistent global 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

Our Perth-based Transaction Advisory Services (“TAS”) team is the largest of its type in Perth, comprising over 60 professionals. EY TAS is a leading advisor of choice which provides financial due diligence services to a wide range of clients. We have the flexibility to tailor our financial assessment services to meet your requirements and complement your existing skill set. As an independent advisor, we provide you with objective advice to protect your long-term interests.

Our team comprises highly experienced professionals who bring a range of skillsets encompassing due diligence, supply chain management and corporate insolvency across a vast range of sectors.

Our team is committed to providing you with the highest standard of client service and will undertake financial assessments based on robust financial analysis skills, balanced and pragmatic commercial advice and recommendations, single point of contact for coordination of all our services and globally consistent capability and service delivery.

## **Industry Certifications and/or Qualifications Relevant to the Category**

All EY personnel hold a tertiary level qualification with a significant proportion holding post graduate and professional certifications. The majority of personnel undertaking the financial assessments services will be Chartered Accountants.

## McGrathNicol Advisory



McGrathNicol

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### About Us

We assist corporate and government entities manage their response to ever-increasing scrutiny, including the management of tenders, compliance to government purchasing policies and probity in subsequent management of vendors.

### Skills, Experience and Services

McGrathNicol's skills include:

- Assessment of procurement processes and procedures;
- Advice on development of procurement contracts;
- Advice on the impact on procurement from changes to Government policies.

### Industry Certifications and/or Qualifications Relevant to the Category

McGrathNicol qualifications and certifications include:

- Graduate Diploma Chartered Accounting

### Industry Partners or Affiliations

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

## Moore Australia (WA) Pty Ltd



as Agent for the Moore Australia (WA) Partnership of Trusts (formerly Moore Stephens (WA) Pty Ltd)  
Moore Australia Audit (WA) Partnership

MOORE. THE NEW BRAND FOR MOORE STEPHENS

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### About Us

Moore Global is one of the world's major accounting and consulting networks, comprising 579 offices of 255 member firms across 114 countries, with more than 2,600 Partners and 28,000 staff servicing clients for over 60 years. Our WA firm has approximately 100 staff including 14 Partners in Audit and Assurance, Corporate Finance, Business Advisory, Local Government Advisory and Tax Consulting.

#### Moore Australia

Moore Australia is an audit, accounting, tax and advisory firm providing astute advice and practical solutions, to consistently deliver solid results. With our firm on board, you operate at your best, enabling you to achieve your goals. Moore Australia provides services under this Category of the CUA via Moore Australia (WA) Pty Ltd as Agent for the Moore Australia (WA) Partnership of Trusts and the Moore Australia Audit (WA) Partnership.

We have a Partner with approximately 10 years of Executive experience with the Office of the Auditor General in WA who will bring significant value and insight to your financial assessment engagement.

The Moore Australia team are highly skilled in providing financial assessment services to government entities. Our staff have been trusted advisors with many businesses, state and local governments and not for profit organisations for nearly four decades, providing advice customised to meet the needs of our clients. Our success is derived from our ability to understand the challenges that our clients face and provide intelligent solutions. We combine genuine client engagement with astute advice.

We offer a wide array of services and have specialist knowledge in many industries and sectors.

## Skills, Experience and Services

Moore Australia financial assessment services include:

- Pre-qualification reviews
- Pre- contract award reviews
- Post contract monitoring and covenant compliance
- Reviews of “at risk” suppliers and debtors
- Financial assessments including Income Statements, Ratio Analysis (financial efficiency, profitability, solvency), Balance Sheet (cash flow adequacy, assets, liabilities, debt service coverage, debt service coverage, equity),
- Valuations
- Due diligence
- Investigating accountant’s reports
- Capital fund raising,
- Debt advisory
- Capital market advice
- Mergers, acquisitions, divestments, and restructuring
- Financial modelling
- Board reporting

## Industry Certifications and/or Qualifications Relevant to the Category

- Australian Institute of Management (AIM) - Fellows
- Australian Institute of Company Directors (AICD)- Graduates
- Certificate Public Sector Management- Graduate
- Certificate Infrastructure Asset Management- Graduate
- Certified Internal Auditor (CIA)
- Certified Practising Accountants (CPA)- Fellows, Members
- Chartered Accountants Australia and New Zealand (CAANZ) - Fellows, Members
- Diploma of Project Management
- LG Professionals WA- Fellow
- Graduate Certificate Infrastructure Asset Management
- Graduate Certificate Public Sector Management
- Governance Institute of Australia (GIA)- Fellows
- Institute of Internal Auditors (IIA)- Associate Members
- Institute of Public Administrators in Australia- Members
- Registered Company Auditors (RCA)
- SMSF Auditor with ASIC
- RG146 Compliance

## Industry Partners or Affiliations

Moore Australia (WA) Pty Ltd is a member of both Moore Australia and Moore Global.

## Paxon Group

# PAXON

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## About Us

Paxon Group (Paxon) is a leading Australian advisory firm providing innovative commercial and financial advice on projects across Australia. Paxon specialises in the design and delivery of bespoke financial and commercial solutions for our clients.

Paxon is a leading adviser to WA Government on large and complex projects and readily provides advice on procurement and tendering strategies that seek to deliver value to the WA community. The firm has over 50 specialist advisers across offices in Perth, Sydney, Melbourne, Brisbane, Adelaide and Darwin.

Established over 30 years ago, Paxon has consolidated its position as a market leader in the development of cutting-edge commercial and procurement structures that extract value for the public purse. Paxon has extensive experience providing financial due diligence and advisory services to government on a range of projects, most notably services contracting healthcare and hospitals, social and affordable housing, energy, water, waste, ports and maritime, passenger rail, freight rail and logistics, justice, arts and culture, sports and recreation, education, land development and urban renewal and manufacturing.

Paxon has provided briefs to Department Heads, Ministerial Advisors, Ministers and Committees of Cabinet. This high-level experience has provided Paxon with a strong understanding of the level of communication required and the management of sensitivity within a strategic context when providing advice to government.

## Skills, Experience and Services

Paxon has extensive professional expertise and capability in performing financial due diligence services for a range of projects, having recently provided advice on contracts valued at over \$500 million as part of evaluation and award processes.

Our personnel are appropriately qualified and have performed over 500 financial assessments in the last 5 years. We are skilled in financial modelling and high-valued financial assessments.

Our consultants clearly and succinctly communicate to non-finance professionals the key financial risks and issues, as well as any risk mitigation strategies to implement.

Our financial assessments are tailored to meet individual client's needs and use a risk-based approach. This includes consideration of the assessed entity's financial capacity to successfully fulfill the specific financial obligations, responsibilities and liabilities that arise as a result of the relationship with the WA Government.

Paxon offers the following types of financial assessment reports:

### **Detailed Financial Assessment**

A detailed financial assessment includes:

- Review of financial reports for the last three financial years, including full financial statements and accompanying notes of the lead respondent and their ultimate parent entity (where relevant).
- Performance of horizontal and vertical financial statement analysis to assess financial strength in relation to the contractual obligations and to identify trends in financial performance.
- Perform financial ratio analysis to assess financial strength, including the adequacy of working capital in relation to the contractual obligations. This will include analysis of:
  - Liquidity – this will measure the respondent’s ability to meet current liabilities as they become due, as well as their long-term liabilities as they become current.
  - Solvency – this will measure the respondent’s ability to sustain operations indefinitely by comparing debt levels with equity, assets, and earnings. Solvency ratios show a respondent’s ability to make payments and pay off its long-term obligations to creditors, bondholders, and banks.
  - Profitability – the respondent’s ability to manage expenses to generate profits from its operations.

### **Standard Financial Assessment**

The standard financial assessment includes:

- Review of financial reports for the last three financial years, including full financial statements and accompanying notes, and
- Performance of horizontal and vertical financial statement analysis to assess financial strength in relation to the contractual obligations and to identify trends in financial performance.

## **Industry Certifications and/or Qualifications Relevant to the Category**

Our staff bring a diverse set of skills, experience and qualifications to our clients. All have degree level education and industry certifications including:

- Certified Internal Auditor (CIA)
- Certified Practicing Accountant (CPA)
- Chartered Accountant (CA)
- Masters of Business Administration (MBA)
- Masters of Applied Finance (MAAppFin)
- Master of Finance (MFin)
- Juris Doctor
- Diploma of Financial Markets
- Graduate Diploma of Applied Finance and Investment
- Certified Taxation Adviser (CTA)
- Chartered Financial Analyst (CFA)
- Bachelor of Commerce / Economics / Engineering / Nursing / Law / Science
- Chartered Financial Analysts Society, and
- Australian Institute of Project Management (AIPM)

### **.Industry Partners or Affiliations**

Paxon partners and staff enjoy membership and affiliations with a significant number of industry bodies and professional associations. Some relevant to this category include:

- Australian Institute of Banking and Finance
- Australian Institute of Management
- Australian Institute of Public Accountants
- Chartered Accountants Australia and New Zealand (CA ANZ)
- Chartered Association of Certified Accountants
- Committee for Economic Development of Australia (CEDA)
- Financial Services Institute of Australasia (FINSIA)
- Institute of Internal Auditors (IIA)
- Property Council of Australia (PCA).
- Securities Institute of Australia
- Taxation Institute of Australia.



**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<sup>®</sup> and 35% of FORTUNE Global 500<sup>®</sup> 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, Experience and Services

Protiviti have the skills and expertise to offer a full suite of professional services under CUAFA2018. 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
- Financial Assessment Services
- 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

### **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

Financial Assessment Services assist with the assessment of the financial capacity of organisations including for pre-qualification, pre-contract award and post contract award monitoring for contracts. A financial assessment is a due diligence check providing information to assess whether a contractor has the financial capacity to complete the work or supply the goods and services without becoming insolvent or experiencing financial distress.

### Industry Certifications and/or Qualifications Relevant to the Category

Fellow/Associate of the Institute of Chartered Accountants Australia & New Zealand (FCA/ACA), Certified Practising Accountant (CPA).

### Industry Partners or Affiliations

Institute of Chartered Accountants Australia & New Zealand (CAANZ), Certified Practising Accountants Australia (CPAA).

# Stantons



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## About Us

The Financial Assessment Services area of Stantons offers services that are unique to a Tier 2 Accounting firm but which provide value-adding advice and cost efficiency outcomes to our public and private sector clients. Our established record in the provision of financial assessments provides comfort to clients about financial decision making as well ascertaining the financial viability of organisations that may be providing high value services to federal and state government entities. We are one of the key providers in this field and can call upon resources from our Corporate and Advisory practice to help clients make better business decisions. We provide business with financial advice to assist in strategies, competitiveness and insight, and we support business change. Stantons is well recognised in the Western Australian Market as leader in providing Investigating Accountants Reports, Independent Expert Report and Share/Options Valuations., supporting complex and high value decisions.

Stantons has provided financial assessments to Federal, State and Local government agencies in Australia. We have performed financial viability assessments over service providers to the WA and NT state government for a number of agencies.

## Skills, Experience and Services

Under the leadership of our Principal, IT Audit and Risk Consulting/Internal Audit, Mr James Cottrill, Stantons is able to call upon a diverse range of skills and experience in providing financial assessments and we have over twenty professional staff that are equipped to perform this work from financial ratio analysis to complex financial assessment models. James has over thirty years' experience in the fields of accounting, information technology and auditing. He had lead several financial assessments including assignments for the Housing Authority, Department of Finance, Disability Services Commission, Department of Fisheries and several other agencies. Similar work has also been conducted in the NT. We are experienced in ratio analysis and have developed detailed spreadsheet models to perform a range of complex financial assessments. As an example we have conducted a detailed financial analysis using the key selected financial ratios and tools listed below:

- Profitability
- Liquidity
- Cash Flow
- Capital structure
- Debt servicing
- Capacity for growth
- Sensitivity analysis and scenario forecasting
- Financial sustainability.

## 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 IT Audit and Risk Consulting area that is responsible for financial assessments at Stantons the following relevant certifications and qualifications are represented:

- 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. 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.

# 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 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.

### **Program Reviews**

Our Audit and Assurance team provides financial assessment services through our Risk and Assurance function to a range of State and Local Government entities.

## Skills, Experience and Services

William Buck delivers a range of Financial Assessment Services to its State and Local Government clients.

Financial Assessments and diligence reviews include assessments of the financial capacity of organisations during pre-qualification, pre-contract award and post contract award monitoring of contracts to ensure that contractors have the financial capacity to complete the work or supply the goods and services without becoming insolvent or experiencing financial distress.

Our financial assessments are easily customised to our client’s need based on the project size and complexity, contract or any other legislative requirements applicable to the service provider.

We can furthermore perform period reviews to monitor changes to a company’s “state of health”.

We furthermore deliver a range of financial assessments and diligence reviews on for projects and buying and selling of organisations to determine the financial viability of the specific projects/organisations using various methodologies which include methods of financial and economic analyses such as discounted cashflows, discounted rates, cost benefit, cost sensitivity, cost effectiveness and economic analyses.

## 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 two 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 Practicing Accountants (CPA) Australia.
- Association of Chartered Certified Accountants
- Institute of Internal Auditors.
- Governance Institute of Australia