

12 March 2026

Gerard Rajakariar
Senior Council Officer
New South Wales Legislative Council
6 Macquarie St
Sydney NSW 2000

By email: Committee.SocialIssues@parliament.nsw.gov.au

Dear Mr Rajakariar

Written response to questions on notice and supplementary questions

Thank you for the opportunity to appear before the NSW Legislative Council Standing Committee on Social Issues (the **Committee**) on 18 February 2026 in relation to *the Inquiry into the New South Wales University Sector*, and for the supplementary questions provided following the hearing.

We have provided our responses to the questions on notice,

- (i) put to the Deloitte representatives during the hearing at **Appendix A**; and
- (ii) provided by the Committee on 26 February 2026 at **Appendix B**.

Yours faithfully

Allan Mills
Partner, Lead Partner for NSW Government and Public
Sector

Lucy Mannering
Partner, Lead Partner for NSW Government Cyber and
National Privacy Lead

Appendix A – Questions on notice put to the Deloitte representatives at the hearing on 18 February 2026

	Question	Response
1	Have you employed any of the people who have been laid off in the universities from those sorts of departments? (Ms Abigail Boyd, T39)	Our people are employed based on their experience and skills, bringing diverse capabilities from a range of disciplines and sectors that are then applied to deliver services for our clients across both the public and private sectors. Where we recruit senior personnel from public universities, those appointments are subject to our established policies and procedures, including the Deloitte Australia Government & Public Services (GPS) Governance Framework. This includes the requirement for approval from the relevant Lead Client Service Partner and the Regulatory Office, applying a minimum time requirement, typically at least six months, between leaving their previous role and joining Deloitte, and implementing a Confidential Information Management Plan (CIMP) where required to appropriately manage any actual, potential or perceived conflicts of interest.
2	Do you have those operate business contracts currently at universities in New South Wales? (The Hon. Dr Sarah Kaine, T42)	Deloitte provides operate services to clients across both the public and private sectors. Where universities in New South Wales wish to procure operate services, and we elect to respond to a request for tender, Deloitte participates in the procurement process in accordance with the requirements of that request for tender. The details of Deloitte's engagements are confidential between Deloitte and its clients.

Appendix B – Supplementary questions

	Question	Response
1	The FWO recently secured \$213,120 penalty in court against UNSW for systemic record-keeping failures that hindered FWO's investigation into its underpayments. I note that FWO began their investigation in 2020. In June 2020 UNSW announced they would be undertaking a comprehensive review of all payments to casual academic staff and that Deloitte would be providing expert advice to their review. What was your role in the review? What advice did you provide?	Deloitte provides services to the University of New South Wales (UNSW), including in relation to its program of work to address historical wage underpayments. Our role has been to provide technical and specialised support to assist UNSW in meeting its Fair Work obligations. In response to the specific information requested, we confirm: (a) Between 2016 and 2023, Deloitte provided IT-related services to UNSW in accordance with the agreed scope of each engagement.

	a) The judge was critical of UNSW's focus on complex multi-year IT overhauls that ignored the most obvious solution of implementing time sheets. Were you involved in any of the UNSW IT overhauls between 2016 to 2023? b) The Judge identified that time sheets would likely address the failures in record keeping requirements – was this something you recognised and recommended in your 'expert advice', if not why not?	(b) As part of UNSW's program of work to address historical wage underpayments, Deloitte considered and presented a range of options to improve accurate time-keeping practices. Following this, Deloitte supported UNSW in the implementation of the Oracle PeopleSoft Time and Attendance system for the recording of work hours.
2	Can you please provide, for engagements with universities over the past 5 years, how many of the staff/partners working on these engagements has experience working in the university sector, and in what capacity (e.g., academic, professional staff)?	For Deloitte's engagements with our clients, we assemble the most appropriate team based on the skills required to deliver the specific program of work and agreed outcomes. Our teams may include partners and staff with prior experience working in the university sector, although this is not a requirement.
3	Deloitte has been involved in a number of wage remediation programs at Universities in NSW over the years. What role do you typically play in wage remediation programs? a) Do you engage with the unions during these programs?	Where Deloitte is engaged to support a wage remediation program, we deploy a team with specialist wage remediation expertise. This team works across both the private and public sectors and is not university specific. The scope of our work varies by engagement, but may include: • modelling employee entitlements in line with the client's terms of reference (with the client responsible for validating and owning the outcomes); • assisting with the implementation of remediation outcomes; and • supporting enhancements to payroll control environments to help ensure ongoing compliance.
4	Are managed service arrangements positioned as efficiency measures?	The services Deloitte provides are tailored to the client's stated purpose. Managed service arrangements are sought for multiple reasons and efficiency may be a consideration for some clients.
5	Do you model projected saving associated with outsourcing?	Deloitte provides a range of services to clients based on the scope of work requested of us. Where financial modelling is requested, those services are provided.
6	Are you implementing AI systems in university administrative environments?	Deloitte provides a range of implementation services to clients across both the public and private sectors.

		While Deloitte is not currently engaged to provide AI systems implementation services to universities in NSW, we note most large enterprise systems now include embedded AI-enabled functionality, and their use is governed by each university's AI policies and governance frameworks.
7	Do AI projects include workforce impact modelling?	Deloitte provides a range of services to its clients. Where workforce impact modelling is within the scope of work requested, those services are provided.
8	Which job categories are most commonly examined for automation?	Technology is rapidly transforming workforces across industries and role types. We are not able to comment specifically on which job categories are most commonly examined for automation.
9	Would managed service and AI implementation costs typically appear under "professional services" on financial statements?	The accounting treatment of our services is a matter for our clients, and we note the classification requirements of the Office of Local Government 2025 Procurement Circular.
10	Is there any publicly available document showing the total annual value of Deloitte's engagement with NSW public universities? If not can you provide this on notice for the past 5 years?	The value of Deloitte's engagements with NSW public universities is considered commercially sensitive. We note the <i>Government Information (Public Access) Act 2009</i> (NSW) facilitates access to information held by public sector agencies in New South Wales, and that certain contracts may be disclosed on the relevant agency contract registers in accordance with that legislative framework.
11	Would you object to universities disclosing total annual payments for benchmarking and related advisory services?	This is a matter for the universities, and we would comply with any disclosure requirements accordingly.