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Rogue auditors: dark motivations of the Big 4 accountants in regional sustainability and the creative economy

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ABSTRACT

This contribution develops previous work analysing forms of misconduct by knowledge-intensive professional business services (P-KIBS) firms, globally located and client-interactive on all five continents. Here we focus on accountancy partnerships, having previously investigated management consultancies. In the former, the infractions range from condoning systematic cheating at accountancy examinations, to unchecked client accountancy estimates signed-off as satisfactory, to covering up inflated budgetary estimates, to advising clients on fraudulent practice, to advising on tax evasion, to acting complicitly in corrupt government practices, including engaging in 'state capture' by channelling internal state revenue into private holding bank accounts. Because the litany of misconduct is too enormous for encompassing in a single contribution and in the spirit of this task, the spotlight is only on a few cases that represent typical 'creative economy' companies contracted to 'Big 4' accountancy P-KIBS in relation to sustainability and social equity issues. For interpretation of data discovery, we utilize evolutionary 'pattern recognition' methodology set within a 'Thirdspace-assemblage' theoretical framework. As a test, we sketch the 'sustainability' complexities of the Pacific Gas & Electricity (PG&E) and Deloitte/ Lloyds Register relationship. Among the 'creativity' studies reported are the PWC-Walt Disney, KPMG-Conviviality and their EY-KPMG-Google, Apple, Facebook and Amazon scandals.

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Introduction

Having mentioned methodology, we begin with a brief outline of our sequence of cognitive steps that lead us to our conclusions. It begins with a non-random walk such as one that might resemble an Instagram search. In the approach adopted (1) the data mines are excavated by a spark of interest (or hypothesis) that a lead may be found in online proprietary and business news sources such as Bloomberg, the Financial Times or Wall Street Journal. (2)Take segments, cuttings or part-copies from specific apposite

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articles or websites and file them. (3) Non-linearly, start evolving a theoretical framework. For example, align or dis-align this with 'assemblage' theory'. (4) Translate relevant concepts, e.g. Dark – Light; Commons – Competitive; Altruist – Egotist, or Sustainable – Unsustainable; each with about a 'triad' of sub-concepts on either side (see Cooke and Rehfeld 2011). (5) Then align them with links to find the 'patterns'.

Mention has been made of our preferred, tried-and-tested evolutionary space–time analytical methodology of 'pattern recognition' and our preferred, once-tested, theoretical framework for complex explanation of 'territorialisation' and 'de-territorialisation' as singular, relational economic geography (Cooke 2023). The latter combines insights from the late Ed Soja's interpretation of Henri Lefebvre's 'Thirdspace' in his analysis of post-metropolitan relational geography, refracted through the lens of Manuel De Landa's 'Assemblage' theory of evolutionary socio-spatial complexity. Text such as the foregoing is densely populated with syntactic pre – and post-modifiers. The meaning of the last clause concerning 'modifiers' is as follows. A notion such as 'society' is superficially simple but analytically complex. Focus demands articulation of what, specifically, is of interest. Distinctive 'modifiers' could be 'Information Society' or 'Learning Society' as pre-modifiers. Research parameters, concepts and metrics could be designed to illuminate singular or comparative analyses of aspects of production and consumption of information in the former. In the latter they might be designed to capture knowledge intensity, cognitive category measures (e.g. analytical, aesthetic/creative or synthetic), absorptive capacity, nature and depth of learning institutions and innovation metrics of pre-modifiers. Pre- or Post-modifiers might focus upon institutional sub-fields like 'Organisational Learning' or 'Learning Companies' with analytical schemas drawn up for research accordingly.

Of central importance to 'pattern recognition' are Likert-type scalings. Thus in organizational psychology personality or institutional traits or cultures researchers actually use 'triad' and 'tetrad' scales contrasting 'dark' versus 'light' personality or cultural characteristics (Paulhus and Williams 2002). Others may use an 'altruistic' versus 'egocentric' spectrum. In the former, classically, 'dark' traits are designated instances or emphases towards Narcissism, Machiavellianism or Psychopathy while 'light' traits are defined in terms of Humanism, Empathy and Kantianism (the last-named standing for tolerance, cosmopolitanism or forbearing). Patterns may thus be formed from interrogation along and between the spectra. An informal use of this mode of thinking is captured famously for economics by Baumol's (1990) review of 'Entrepreneurship: Productive, Unproductive, and Destructive' which exposed the massively optimistic 'confirmation bias' of economists regarding 'entrepreneurship' and led to the need also to study 'dark entrepreneurship' in business more generally, something which had been totally occluded by 'observer bias' in favour of the 'light' entrepreneur or business person (Kets de Vries 1985). It goes without saying that 'dark corporate' practices raise the 'power law' of analysis a scale substantially higher than the entrepreneurial level per se.

An egregious case of 'dark corporate' practice concerns Exxon's concealment and active 'rubbishing' of research conducted by its own and other oil industry scientists since 1970 and even earlier, that global heating could be accurately predicted to reach a 'carbon dioxide super-interglacial' of 2C above that of the pre-industrial era by the year 2000 (Supran and Oreskes 2020). Against Exxon CEO Rex Tillerson's (later Secretary of State in the Trump administration 2017–2018) 'incompetence' and 'uncertainty' claims about the science by knowledgeable commentators (e.g. Natalie Mahowald at Cornell University) Exxon 'chose to endorse non-scientific ideas … to delay action … in an effort to make more money' and 'their actions … impacted thousands to millions of people adversely'. Robert Brulle of Brown University forecast 'lawsuits aimed at getting oil firms to pay for climate damage'. Such manipulations, misleadings and misconduct fit squarely into the playbook of Machiavellianism whose 'dark acts' are denoted by; cynical, paranoiac, misanthropic, and immoral beliefs, emotional detachment, insouciant and self-serving motives, strategic long-term planning and exploitation. The only one not directly included is 'lying' but that is covered by the Psychopathic traits of; 'lack of guilt, mortification or remorse for harming others'. It goes without saying that much the same could be said of the sham defence put up for decades by Philip Morris and 'Big Tobacco' in hiding scientific knowledge that smoking caused lung cancer.

Accordingly, pattern recognition as a methodology for ascertaining truth claims is shown to be theoretically reliable and its propositions testable and valid. In the first main section of this contribution it is proposed to run a similar but more 'assemblaged' system test albeit in a similarly climate change aware context to reveal the 'dark motivations' of global accountants in hindering mitigation by advocating a key client similarly to reduce safety expenditure, reduce labour cost and invest in automation all 'in an effort to make more money' (so-called 'value engineering'). This mantra comes straight out of the neoliberal playbook as advocated by accountancy's erstwhile Siamese KIBS twin – management consultancy (Cooke 2023; Yun et al. 2022). In what follows, the paper will move from methodology to theory although many commentators argue 'assemblage' is not properly a theory but a perspective. 'Assemblage' however can be treated theoretically since, like many macro-perspectives (e.g. structuration) it sets the scene for analysing adaptive systems as represented by the objects of complexity theory which are both dynamic and evolutionary.

In this variant of 'assemblage' the paper conjoins it with the idea of 'Thirdspace' as originated by Henri Lefebvre and interpreted for spatial planning by Ed Soja (1996). First, 'assemblage' has been set against 'political economy' primarily because the latter is structural (though not 'structurationist'), linear (albeit dialectical) in its view of progress and inattentive to significant practices of 'agency' other than class. Second, the context for this was assemblage's take upon critical urbanism. But in conducting evolutionary economic geography, which this present contribution essays, it seems negligent to leave out from explanation the practices of corporations or, to a lesser extent, entrepreneurs in seeking to understand the exercise of power in society. This was a lesson taught by John Williams in labour history who bemoaned the lack of interest by left historians in anatomizing the psychologies and motivations of, in particular, the coal owners in materialist analysis of class conflict in the 'coalscapes' of imperial South Wales, for example (Williams 1980; Smith 1980; Francis and Smith 1980). It was evident that while some coal owners mainly fought a class war against the miners locally and regionally as representing International Communism, others simultaneously supported fascism by transferring profits from South Wales to Generalissimo Franco to prosecute the Spanish civil war.

Soja's take on Henri Lefebvre's first foray into 'thirdspace' is that it transcends the geography of place as a point on a map, which is 'firstspace'. It also transcends 'place' as a centre mostly underpinned by, for example, single commercial 'places', an example of ‘secondspace’. ‘Thirdspace’ involves diverse, relational and flexible interactions among citizens. Thus post-urban life means not ‘rurality’ but ‘singularity’ where interchangeability may also mean ‘reversibility’. In such circumstances people transform their addiction to ‘Social Proof’ (which reinforces ‘herd mentalities’; Cialdini 1984) through Negative Social Proof evolving as new Social Proof as when, for example, they reject the structurational ‘carbonscape’ (Haarstad and Wanvik 2017), stop eating animal meat, grow vegetables or eat artificial meat, work from home rather than commute and travel long-haul less. From the narrower sustainability spatial development viewpoint, aspects of this are captured in the socio-economic practices of related variety ‘assemblages’ (De Landa 2019) resonant, in this case, to the infrastructure of a sustainable life. Elsewhere, this appears to be occurring at least, superficially, in the transition from the oil carbonscape of the San Joaquin valley in northern California occasioned by the emergent ‘electroscape’ connecting its Bay Area assemblage of the Port of Oakland via the Union Pacific Railroad to Tesla’s re-purposed Fremont, Livermore and Lathrop former General Motors’ automotive manufacturing and assembly ‘carbonscape’. This further relates to its Sparks, Reno lithium ion battery (LIB) gigafactory in Nevada (Cooke 2023) that powers Tesla’s electric vehicles. Such ‘de-territorialisation’ also connects to nearby Silicon Valley and Tesla’s more distant Michigan suppliers to the east and Shanghai suppliers to the west.

Agentic leadership for this was supplied by Elon Musk – a living apotheosis of Kant’s ‘cosmopolitan’, otherwise socially tolerated as liberal society’s ‘crooked timber’ (Kleingeld 2011; Beck 2006); whose Tesla employees were often acculturated from cognitively marginal or outsider labour market occupational status; and whose plant reconversions were mainly subsidized by state, regional or local economic development agencies; overarched by a structurationist sustainability perspective informed by ‘effective altruism’ (MacAskill 2016). This had also been practised by Musk’s initially co-founded software firm OpenAI (now celebrated as Microsoft’s AI ChatGPT). However, it was also adhered to by inter alia bankrupted FTX cryptocurrency firm founder Sam Bankman-Fried. Further, it inspired similarly bankrupted, fined (for $200 mn. funds misappropriation from the Gates Foundation) and under UK house-arrest awaiting US extradition – CEO Arif Naqvi’s not-for-profit Abraaj Group (Clark and Louch 2021). Criticisms of effective altruism have included its ‘dark’ culture of narcissism, obsessive focus on mega-projects, in Naqvi’s case committing fraud and embezzlement among corrupt practices under the guise of pursuing societal change in developing country health, nutrition and education.

Accordingly, in its apparently less dubious formation the two following expressions of Thirdspace and assemblage have much in common, arising from their geographical origins in Lefebvre’s singular interpretation of Deleuze and Guattari’s (2004) ontology (Willett 2019). Of limited relevance to our analysis, Willett and Lang (2018) elaborate their take on regional assemblage as a ‘dense network of deeply interconnected objects, symbols, meanings, institutions, nuances, and narratives which contribute to our knowledges about our world (261)’ The point of this is to understand and help remove the blockages that prevent a regional assemblage from flourishing. But a weakness is this perspective’s amorality where adjudication is indifferent to socio-economic ideology by adapting to ‘whatever works’. This has profoundly unpalatable implications for critical urbanism or geography. In Soja (1996) the notion of an oppressive core that 'stigmatises' non-cores is absent. As noted, labels like 'rurality' are eschewed in favour of 'interchangeability and even 'reversibility' in 'Thirdspace'. Accordingly, critique of the exercise of power or, importantly, its neglect or blockage through insouciance or imperiousness by powerful, 'dark' agents is sought. Ultimately, as in cases mentioned already, where criminality is disclosed or discovered, justice may thus be seen to be socially achieved. For this, a precondition is that rigorous interrogative research be conducted.

A test of methodology, theory and critical interrogation of a powerful assemblage

Although this paper's Abstract signals the main testing ground for our conceptual and methodological approach is 'creative economy' the latter has elsewhere, unsurprisingly, turned out to be vitiated most by 'dark' corporate practices affecting 'sustainability'. Promotion of 'fast fashion', 'overtourism' and 'climate killer' architecture are exemplars that have been shown to intersect these two significant economic contributors to global heating markedly (Cooke et al. 2022). In this 'test' of the pattern recognition methodology for a thirdspace assemblage conceptual framework it is proposed first, to define a suitable territory which was de-territorialised historically before, second, re-territorialising it as a putative 'creative region'. The region is northern California which has been de-territorialised as a gold-mining and lumber region 'assemblage' and re-territorialised as a creative viticulture, agro-food, residential, mining ghost-town, forest-trekking, surfing, tourism and residual lumber region. Of key interest is that it has become one of the worst such regions 'assemblages' for global heating-induced wildfires (Clark 2018). As Clark puts it, fires are ' … increasingly experienced as a transboundary force that can unsettle received understandings of territory as stable and enduring'. These are subject to different causal explanations within the broadly accepted parameters of Earth's global heating context. Right-wing ideology as expressed by the Trump administration holds that lack of brushwood de-cluttering by users is to blame. Middle-of the-road sentiment is that global heating sets-off wind-borne wildfires in a context of inappropriate overtourism and residential over-expansion in informal forest settlements. A third eco-perspective is that natural forces such as electric storms and global heating-induced drought have caused a lower water table, meaning dry soil, dry vegetation and wind-driven wildfires alongside floods and mudslides. Few pieces of academic research have demonstrated any of these are prime suspects in northern Californian wildfires. So what other evidence gains consensus in the grey literature alluded to at the outset of this contribution? Our pattern recognition would sketch a simple schema contrasting 'dark' with 'light' motivations, unlike the academic studies that emphasize lighter, as we have seen, verging on optimistic, scenarios.

A 'darker' approach would draw attention to two much more powerful 'agents' than all but the global climate crisis as the prime suspects. In order to set the scene, attention is given to the first of these. However, it is the second that is ascribed primary causal influence, as we shall see. The first amongst equals in the modern northern Californian 'assemblage' is the regional energy provider Pacific Gas & Electricity (PG&E). Forty of California's 352 fires in the PG&E utility district area from Santa Barbara nearly to the Oregon border, were sparked by failed PG&E equipment in 2018 and 2019. Regulator investigations by the California Department of Forestry and Fire Protection (Cal Fire) found the company criminally negligent, assigning primary blame for two earlier and devastating wildfires in the region. Facing potential liabilities of $30 billion from multiple wildfires from 2015 to 2018 with legally assigned criminal liability to PG&E resulted in PG&E's bankruptcy in January 2019. Why did PG&E's wildfire management suffer so dramatically? Actually, it had been deteriorating in plain sight for the previous twenty-five years.

In 1994, PG&E was deemed responsible for the Trauner Fire in Nevada County, California on 739 counts of criminal negligence. Thereafter, in 1999 the Pendola fire in the Plumas National Forest and Tahoe National Forest burned 12,000 acres of forest caused by PG&E's poor vegetation management. In August 2019, legal liability for the Tubbs Fire was determined with wildfire victims claiming that PG&E equipment was at fault resulting in PG&E accepting liability. PG&E was then found guilty once more of causing the Kincade fire costing PG&E $8.6 billion against claims of $54 billion. In June 2020, PG&E pleaded guilty to 84 counts of involuntary manslaughter for victims of the Camp (Paradise) Fire, PG&E accepting a fine of $3.5 million to end all further criminal charges. A sum of $6.75 billion was agreed alongside 22% of PG&E stock for wildfire victims. In all of these disasters, PG&E safety and maintenance of equipment was the principal cause of the wildfires. Lack of maintenance on power lines in one of PG&E's worn-out power line capacitor hooks (used for energy storage) was determined to have caused the Camp-Paradise Fire by setting light to pine-tree branches. Elsewhere, worn-out pylons were blown down onto the surrounding forests. In September 2022 a $117 million settlement was reached with former PG&E executives and directors accused in a lawsuit of lax oversight of the utility's safety measures prior to the 2017 North Bay and 2018 Camp fires, two of California's most destructive wildfires.

If PG&E was not the prime motivator for this devastating decline in its safety and maintenance management, who was? Deregulation under the Reagan administration first occurred in the US energy market in 1997 incentivising PG&E and others to favour shareholder and management income increases and issuance of stock options to receive much higher priority than hitherto superior health and safety concerns. Further deregulation occurred in 1998 with public authority price caps and PG&E responding to unlimited market demand for energy. Market manipulation by Enron indirectly led to PG&E's aforementioned bankruptcy. To save costs, advisers advocated inter alia replacing older hard steel power line capacitor hooks with cheaper mild steel holders. In the wilder Santa Anna winds, aggravated by climate change these wore out sooner and alighted catastrophically on the forests below. Maintenance cycles were typically reduced from five months to up to five years. Meanwhile PG&E held multiple accredited safety certifications from 'Lloyds Register' (not as advertised on-line 'Lloyds of London') as it was concurrently enabling a culture of unsafe data falsification to ferment so-called 'value engineering' (Paris 2019). While 'PG&E is very much focused on the future and re-imagining the company as one driven by the twin goals of safety and better serving our customers. "Deflect, delay, defer" … were the rules of utility rule-making' (Worth, Pinchin, and Sullivan 2020; Blunt, 2022). But even though Lloyds Register was involved in creating the opposite of PG&E's corporate goals of 'safety' and 'customer service' a different 'dark agent' had been feeding the greed of its managers.

What had been typologised as PG&E's 'dark knight' (i.e. auditors Deloitte) at the outset of this contribution, monitoring by auditing the company's 'value for money' accounting, complying with the neoliberal mantra of minimizing safety and labour costs while assuring investors and managers increased shareholder value on an annual basis, transpired to be two 'dark knights' in the shape of Deloitte and Cal Fire, PG&E's monopoly regulator. Thus accountancy itself functions primarily as a 'value for money' checker, ensuring the corporate sums add up, but it is otherwise 'value engineering' regarding corporate strategy. Auditors like to pride themselves on eschewing overt 'observer bias' regarding the social 'values' embedded in such strategy. But regulators have a different brief, which is to ensure corporate governance norms, safety compliance and hold managers and shareholders accountable. However, while Deloitte could happily preside over PG&E's devastating wildfire record over a twenty-five year period as long as 'value for money' could be demonstrated while the neoliberal, safety and compensation playbook was adhered to, Cal Fire had the duty to keep PG&E honest. This also included the company's conduct regarding the gas part of its monopoly remit.

Following PG&E's fatal 2010 gas pipeline explosion which cost eight lives in San Bruno, a San Francisco suburb that was PG&E's second in a two-year period, the regulator noted in 2012 that PG&E's gas and transmission revenues exceeded what it was authorized to collect by $224 million in the decade leading up to the explosion. But capital spending fell $93 million short of its authorized budget between 1997 and 2000. Accordingly, PG&E spent millions less on operations and maintenance than it was supposed to. No intervention from either regulator or auditor had preceded that discovery. After regulatory and legal pressure following the San Bruno gas explosion, PG&E started linking a portion of executives' annual bonuses to minimizing accidents in both gas and electricity generation. But after having to absorb a 30 percent increase in these, it stopped using accident rates to calculate bonuses. At the 2019 bankruptcy hearing the corporation asserted it might suffer more than $30 billion in wildfire liabilities and such financial straits could hamper its preparations for the following wildfire season (Penn, Gleavis, and Ganz 2019). Outsourcing to energy supply chains had also been a part of Deloitte and other such firms' playbook since the early 2000s. However, by the Deloitte Insight report on supply chain fragility (Motyka, Thomson, Nagdeo and Hardin, 2022) and discovering that one generator studied had 8,000 suppliers costing $9.5 billion, it was belatedly observed that while outsourcing might:

> ' … .mitigate supply constraints caused by natural disasters, pandemics, trade policies, and more, it can also open the door to more noncompliance and safety risks, especially without adequate supplier qualification and risk management controls. (Motyka et al. 2022)

Much of the rest of the report advises automation by digitising the supply chain and upgrading cybersecurity risk management. Meanwhile PG&E in 2022 donated 2,500 acres of minimally logged, biodiversity-rich forest to Cal Fire as part of its 24,000 acre stewardship partnership involving local conservation trusts. The donation to Cal Fire was part of its second bankruptcy settlement in 2003 enabling the partnership to conserve and protect up to 140,000 acres of former PG&E hydroelectricity generating land for recreation, watershed protection, sustainable timber production, and habitat restoration (Moreno 2022).

It will be evident that this pattern recognition exercise worked successfully, finding an explanation for the recurring disasters from the plethora of Northern Californian wildfires hiding in the neoliberal 'dark' strategies of minimizing safety and maintenance expenditure, reducing associated workforces, rewarding management with large bonuses and rewarding stockholders with enhancement of their share value. Many residents of the PG&E service territory, which covers counties from Santa Barbara in the south to Shasta and Humboldt in the north, died or lost their properties by dint of such corporate avarice. Reaganite regulation was interpreted by supportive regulatory (Cal Fire), auditing (Deloitte) and insurance (Lloyds Register) agencies that all turned a blind eye to the devastating effects of these strategies and the undermining of sustainability goals for indigenous forestry and its conservation interests.

Of geographical interest is this tale of the de-territorialization of a once singular and pristine forest of Redwoods and Sequoias now re-territorialised as a series of burnt-out forest wrecks and relict Redwood pockets such as tourist destination Muir Woods, saved for the people by a Scottish conservationist in 1908. Elsewhere, agrofood, viticulture in Napa, Sonoma and the Russian river valley with its Healdsburg art colony, natural wonders like 'Old Faithful' at Calistoga and the Culinary Institute of America at St. Helena, emblem of fine-dining outlets like Alice Waters' Chez Panisse or Thomas Keller's French Laundry, co-exist with the touristic gold and silver mining heritage. Now this Sojan Thirdscape assemblage is on another cusp of change. Destroyed by the logging industry and invaded by multitudes of gold prospectors in the 1850s, it first became transformed in the 1950s by the apotheosis of Deleuze and Guattari's (2004) 'rhizomatic' assemblage. This is found in the interconnections of the rhizomatic underground PG&E gas pipelines that occasionally explode with fatal results and the overground filaments of pylons, inverters and cables exploiting varieties of fossil fuel and nascent renewables, including pyrotechnic hydro-electric energy, fatal to even more. The 1950s carbonscape in turn became worn out by a combination of age, cheap parts and minimal safety maintenance in the pursuit of profit. Investors awaited its replacement as a carbonscape in transition to a likely future electroscape by way of its current pyroscape. In its own right, the platform represents a plateau or pointillisme of lateral network points except – against Deleuze's ontology – it also consists of many hierarchical power networks, not least PG&E, the Bay Area KIBS, the Napa growers and the Silicon Valley adventurers. Much of the energy and justification for this broad cultural platform is provided by the P-KIBS accountants that monitor 'value for money', management bonuses and stockholder returns while charging extortionate fees for amoral and shoddy work.

Accounting for no taste

For all its faults, of commission and omission equally, it was at least possible to identify the regulatory and auditing P-KIBS agents nominally responsible for monitoring energy generation and its depredations in Northern California. In turning to its greater and singular 'creative economy' territorial assemblage the cast of characters is ostensibly far more rhizomatic, morally questionable even reckless. One only has to reflect on recent accidental or otherwise – shootings of persons in film-making (admitted – Alec Baldwin/Halyna Hutchins) or musical direction (convicted – Phil Spector/Lana Clarkson); sexual abuse in film-making (convicted – Harvey Weinstein; Bill Cosby; indicted – Kevin Spacey). Many creative industry founders in Silicon Valley such as those of Meta (Facebook), Alphabet (Google – Larry Page/Sergey Brin) and Twitter

(Jack Dorsey) have been vilified for facilitating posting of abusive and pornographic data on their sites. Thus in these and related fields only the law gives eventual recourse to justice. Nevertheless, auditing firms operate unimpeded among the corporations that comprise the sector which has also seen a rise in recent infractions as corporate auditors. In what follows we spotlight their practises in relation to 'creative economy' scandals.

The foregoing account of the collaboration among auditors, utilities and other P-KIBS like Lloyds Register in the devastation of regional sustainability in California revealed the darker side of business service activities. In a report on the UK experience of the global auditing industry (Sikka et al. 2018) the following damning conclusions were also drawn:

> Auditing firms are mired in conflict of interests and have shown willingness to bend the rules at almost any cost to increase their profits. A steady parade of scandals has followed and auditors' silence has been a major factor … … . Supply chain creditors and tax authorities have been forced to write-off billions of pounds in UK bankruptcies at Carillion, BHS and elsewhere. The 2007-08 banking crash showed that banks crashed within days of receiving a clean bill of health from auditors. … … … regulators are captured by the auditing industry and poor quality of audit work is the inevitable outcome. They have failed to check predatory practices, improve audit quality, mount speedy and thorough investigations of audit failures, apply effective sanctions against auditors delivering poor audits, or develop any schema for public accountability of auditing firms. (Sikka et al. 2018)

Many UK government contractors arose from construction firms transitioning to public services outsourcers like Carillion (defunct in 2018) and Interserve (defunct in 2019, wound up in 2022 with remains bought by Mitie) and Greensill (bankrupted with £3 billion losses in 2021; former UK Prime Minister Cameron implicated). All were in pursuit of the neoliberal mantra of 'efficient markets' (Fama 1970). Others had to restructure to avoid falling into bankruptcy: including Serco, (saved by £1.3billion in bank loans), Mitie (owing £107 million in fictitious 'goodwill' and a bank loss of £30 million; in 2023 its outsourced temporary accommodation engaged in trafficking child migrants) and Capita (£1billion debt and a £381 million pension deficit). Two official UK reports on the concentration and ineptitude of auditors in forewarning of such difficulties, published by the UK's Competition & Markets Authority and the Financial Reporting Council together found, first, that 100% of companies in the FTSE100 and 97% of those in the FTSE350 were audited by the Big Four auditing firms (Deloitte, Ernst & Young, Price Waterhouse Coopers and KPMG). Second, an investigation by the Financial Reporting Council in 2018 found that 27% of such audits required improvements and were sub-standard.

Our question is how did the global accountants perform in auditing representatives of the 'creative economy' having done so poorly in regard to E-KIBS (environmental) sustainability and public sector P-KIBS (professional) outsourcing in those sectors? We recognize the protean nature and assemblage or Thirdspace characteristics of the 'creative economy' by reference to the following definition which includes: advertising, architecture, the arts and antiques market, crafts, design, designer fashion, film, leisure software, music, the performing arts, publishing, software, and television and radio (Andres and Round 2015). To these we add creativity in digital, food and healthcare innovation.

Walt Disney company and PWC

We begin with Disney, in 2023 one hundred years old. At $180 billion, it is the largest entertainment corporation in the world and its auditor, Price Waterhouse Coopers (PwC) is one of the Big 4 global accountant partnerships. This fraud scandal began in 2017 when a whistleblower in Disney's revenue operations department reported to the US Securities and Exchange Commission (SEC) that staff in the theme-park resorts section systematically overstated revenue by $6 billion of Disney's officially reported revenue of $10.6 billion to the SEC for 2009 by exploiting weaknesses in company accounting software. A Disney spokesperson said the company had reviewed the whistle-blower's claims and found they were 'utterly without merit'. Details of the claimed infractions included overpricing complimentary and discounted guest-items like gift cards. The whistleblower's contract with Disney was terminated in 2017. In the grey literature, one interpretation as to why the Big 4 global accounting firms continue to violate auditor independence rules, arises from them designing, developing and implementing software that structures financial reporting. This affects the auditor's capability independently and objectively to return annually to audit a company's financial information if produced by the auditor's in-house designed systems. A second view on why auditor rules are weak and inconsistent is that regulators fear blowback from bankrupting a major agency like Arthur Andersen, as occurred after the Enron scandal. Hence, failing to hold them accountable for repeat defiance of the law while compromising auditing integrity, the Big 4 auditors can continue to operate with impunity (McKenna 2019, 2020). Subsequently, PwC admitted that, as we show below, it had modified SAP's ERP (enterprise resource planning) software leaving it open to staff misconduct such as enabling managers to record more revenue faster without detection.

Walt Disney had yet fully to implement the system by 2022 when it announced it would change its auditor, PwC, as lead ERP consultant and systems integrator for the project, but keep them as external accounts auditor (as of 2023). For the first time, this challenged the auditing industry's belief that a single firm can play both roles objectively. PwC had audited Disney since 1938 following the $8 million (present day: $150 million) success of Snow White and the Seven Dwarfs on release at 1 December 1937, which also paid for Disney's new 51 acre studio in Burbank, California that opened in 1940. Shareholders had questioned why PwC had been paid $32 million in non-auditing fees, dwarfing the $8.6 million paid for its audit in 2001. Shortly after, PwC announced the divestment of its consulting business, having first been given the misnomer Monday, then changed to the equally strange Strategy& on its purchase in 2014 as IBM's consulting arm. Much of PwC's $32 million had gone on de-bugging glitches occasioned by Disney's in-house Tomorrowland project, which never created all the required monitoring for internal controls and audit reports. IBM immediately charged Disney $730 million for a seven-year IT services contract to ensure Tomorrow Never Comes is not a Disney re-make. The impact of these ongoing IT interface problems has been associated with the Disney Company's woeful performance by 2022 in relation to its waste, water, energy and pollution impact. This registered estimated emissions of 16.6 million tonnes of carbon annually. The company's emissions were equivalent to the annual emissions made by 3.6 million passenger vehicles. Belatedly, work was expected to begin on two new 75MW solar facilities in Florida, Governor DeSantis notwithstanding and one at

Disneyland Paris, which were expected to come online in 2023. In 2021 Disney, alongside Amazon, Apple and Microsoft were supporting business contact groups opposing Biden administration climate legislation, despite their own pledges to combat climate crisis. But while Disney's ERP system still in 2019 failed to complete real-time reporting to prevent managers, internal and external auditors were unable to validate, reconcile or audit transactions. Audit trails for food, drink and tour reservations were not registered as journal entries because automated internal cashflow data needed code changes to bypass the incommunicative SAP-Disney database interface, violating SAP (and Oracle) database licensing agreements. Accordingly, an employee received 15 months in jail for fraudulently 'stoking' Disney gift cards to the tune of $260,000. In 2009 for $44 million, PwC bought KPMG's bankrupt BearingPoint consulting arm for North American commercial services, with Deloitte acquiring The North American public services arm.

Conviviality, Regenersis and KPMG

Mention of KPMG introduces the 'rogue auditor' to this narrative. In July 2022 it was announced that KPMG had accounted for more than half the £46 million in fines levied against the Big 4 accountants in the UK in 2022. The £23.9 million result was indicative of KPMG's wider problems for which it has suffered numerous investigations into its auditing performance. At £14.4 million it received its largest fine ever in the UK, after an official tribunal found that KPMG had misled inspectors examining its auditing of the accounts of Carillion, the collapsed government outsourcer, as well as the accounts of another UK company Regenersis. KPMG was further fined concerning the quality of its audits of Rolls-Royce, Conviviality and Regenersis. Conviviality was the owner of luxury wine and cocktails brands and also a drinks distributor to major hospitality chains. Such acquisitions were found by investors to have over-extended Conviviality's finances. In 2022 the Financial Reporting Council (FRC), found 'a serious lack of competence' in KPMG's 2017 audit of Conviviality, which collapsed less than a year after the accounts were completed. The FRC underlined that 'KPMG should have been more professionally sceptical' of company claims suddenly to have exceeded earnings targets, failing also to check adequately for evidence of fraud. The judgement thus recorded failures in a number of fundamental auditing standards including the obligation to obtain appropriate audit evidence, apply sufficient professional scrutiny, and prepare proper audit documentation (Jolly 2022). Conviviality displayed no sustainability strategy in its annual reporting prior to bankruptcy.

In regard to Regenersis, the FRC in 2022 fined KPMG 'for all the stupidity' of its failed audit of Carillion in a joint adjudication for its mistakes also occurring in its 2014 audit of IT entertainment software company Regenersis. The tribunal revealed that during inspections of the Carillion audit KPMG had misled the FRC by creating fake 'goodwill' documents, meeting minutes, and selection of contractors criteria working documents. Five KPMG managers were banned from auditing for up to ten years. Following the hearing, the tribunal decided that each of the remaining respondents had also committed misconduct in the Regenersis case having been involved in the deliberate misleading of inspectors, and had acted dishonestly, or merely acted with a lack of integrity in some individual cases, in relation to the contract selection issue. KPMG admitted that it was liable for the individual respondents' misconduct in accordance with FRC accountancy rules. Before bankruptcy, Regenersis' software reporting or advertising made no specific mention of 'green' software in its entertainment erasure software portfolio. Clearly, the pattern recognition methodology reveals numerous instances of 'dark entrepreneurship' on the part of KPMG officers, which, when set against much bigger scandals overseas, point to a 'twilight zone' culture occluding compliance in its auditing activities. Unlike PwC who nevertheless displayed hubris and impunity in the Disney case, KPMG clearly lacked sound overall leadership while PwC had mainly lacked competence in tinkering with installing a complex IT system, which also foxed its specialist acquirer IBM. Thus divestment of its systems integration consultancy arm did not affect its auditing function which its client retains today after eighty-five years. In KPMG's case its relatively limited 'creative economy' client list issues revealed Machiavellian undertones of amorality, manipulation, hubris and impunity alongside psychopathic lying. Like PG&E, Disney existed as an 'assemblage' of many and inter-related connectivities, in this case forming a virtual 'leisurescape' in a thirdspace of 'reversibility' and fantasy which observably expressed:

> … .a space of extraordinary openness, a place of critical exchange where the geographical imagination can be expanded to encompass a multiplicity of perspectives that have heretofore been considered by the epistemological referees to be incompatible, uncombinable. (Soja 1996, 5)

However, the 'lighter' corporate 'imagineering' by the Disney corporation of architecture, theme parks, film, leisure software, animation, music, the performing arts, publishing, software, and television is somewhat undermined by the following psychoanalysis of the founder's personality traits which:

> … presents Disney as an alcoholic, either entering or coming out of a nervous breakdown, an anti-Semite who kept Jews out of top Disney positions, a racist who only employed blacks to shine shoes, an undercover FBI informant for 25 years, a radical right-wing anti-unionist, as aligned with known members of organized crime, and as telling stories of communist strike leaders to the House Un-American Activities Committee. (Eliot 1993)

which somewhat tarnishes the profile, to say the least. Pattern recognition is illuminated further in the present era of 'cancel culture' and separating the psychology of the artist from the artifact, but it helps contextuate the appearance from the reality of much of the Disney legacy, and re-signifies the importance of scrutiny and the scepticism that much auditing activity currently ignores, which suggests Eliot's (1993) judgements also warrant review if not re-adjustment.

Ernst & Young (EY) and Big4 cheating and misleading its creative corporate accounting clients

In 2022 the US Securities and Exchange Commission charged Ernst and Young, one of the Big 4 auditors with a $100 million fine, the largest penalty ever imposed against an audit firm, for cheating by its employees during examinations needed to achieve their Certified Public Accountant (CPA) licenses. It followed SEC's then record $50 million fine imposed on KPMG for cheating on ethics examination questions three years earlier (Fountain Court 2022). EY was further indicted for concealing such conduct from the regulator's official investigation of the firm. Accordingly, EY admitted that from 2017 to 2021, hundreds of auditors used answer keys to cheat on the ethics portion of CPA examinations, including on continuing education courses. Courses were required to maintain CPA licenses, among them auditor obligations to ensure accountants were qualified to evaluate client compliance with financial statements consistent with Generally Accepted Accounting Principles (GAAP). EY employees even continued cheating having received repeated warnings against doing so. Simultaneously, hundreds of EY auditors cheated on verification tests to maintain their CPA licenses. Meanwhile, hundreds more helped colleagues cheat by sharing answer keys. Critics were outraged that SEC admitted EY's history of employee cheating on training adjudications was known to them as over the 2012 to 2015 period, over 200 auditors were caught doing so by exploiting a flaw in software and continued to do so even after being reprimanded for cribbing their ethics tests. EY further admitted that while under SEC investigation the company denied the dishonesty issues despite having been alerted by corporate lawyers to the practice which were also never divulged to the SEC at that time. EY were accused of withholding evidence, hindering the SEC investigation and themselves guilty of gross hypocrisy as supposed upholders of the purported ethical integrity of clients. The SEC's $100 million penalty also insisted that EY retain two separate independent consultants, one to review the firm's ethics policies, and the other its failure to disclose wrongful information. (Schonberger 2022).

In the UK Parliament, EY also came under fire from its Public Accounts Committee in their investigation into Google's tax avoidance methods. Committee members drew attention to a number of controversies around EY's activities in the US which it claimed amounted to a chain of audit failures including a widely publicized Senate committee criticism of its tax work with Hewlett-Packard in which all of the Big 4 auditors were subject to regulator criticism in both the US and UK. When it comes to the most controversial tax-avoiding US technology companies, one common thread appears: the accountancy giant Ernst & Young (EY). The firm serves as auditor and tax adviser to Google, Apple, Facebook and Amazon – the businesses which have come under the most fire for avoiding taxes. EY's presence at each multinational makes it by far the most prevalent accountant in the current tax controversy.

Expert opinion on which of the above Big 4 corporate accountants to the most controversial tax-avoiding US technology companies, reveals one common pattern appears: it is the accountancy giant Ernst & Young (EY). As noted, this firm has the clear conflict of interest serving as auditor and tax adviser to Google, Apple, Facebook and Amazon – the businesses which have come under the most fire in the UK for avoiding taxes. The work is hugely lucrative: publicly available accounts show it billed the four firms some $245 m (£171 m) in recent years. Of that, $34.5 m was for advice on tax affairs, with the rest for auditing the accounts – an activity that includes checking the company's statements to the taxman are accurate. Something which, as we have seen in some accountancy cases has not proven easy to admit. At Google, EY was billing between $2 m and $5.5 m for tax advice every year since 2011. At Facebook, which has long-resisted attempts by UK taxation office, HMRC to reclaim back taxes, it was paid between $3.2 m and $5.3 m 2013–2016. Meanwhile, EY's 2015 bill to Apple was $1.7 m for tax advice (Armitage 2016).

The above concerns had preceded but also succeeded US events after its SEC had charged another large audit firm, KPMG, in 2019 for its auditors cheating on exams

(Goss 2022). The U.S.A.'s accounting watchdog had fined KPMG $7.7 m (£6.3 m) and sanctioned four of its auditors over a series of international offences, including its failure properly to deal with a widespread cheating scandal. The Big Four firm's UK business was hit with another $600,000 fine over claims KPMG failed properly to supervise its unregulated Romanian affiliate in its work on four separate audits. The regulator said its unregistered Romanian arm carried out 74 per cent of all work on the audits while, it claimed, KPMG falsely stated that an entirely separate US Public Company Accounting Oversight Board (PCAOB)-registered business had instead carried out the audit work. If EY topped the pole for advising Big Tech on global tax avoidance, 2018 proved a disastrous year for KPMG as the Big4's 'rogue auditor', was first identified as such in an internal report required from the auditor by the South African State Security Agency. Accordingly, by 2018 KPMG had lost twenty clients because of its corruption and state capture scandals. An internal KPMG survey of consumers in 2022 found they had a very low level of trust (26%) in the environmental and sustainability claims made by brands in general despite the KPMG itself pledging 'ESG watermark' ambitions. At this point, a drawn veil is appropriate in this account of auditing, cheating, fraud, tax avoidance and corruption at the behest of the agents described above. Conclusions follow.

Conclusions

This paper began with a discussion of its working methodology. It involved secondary data collection and analysis using pattern recognition as a methodology for ascertaining truth claims. The paper further elaborated a theoretical approach connecting 'thirdspace' with 'assemblage' theory to test relational and complex combinatory socio-economic and spatial connections. The focus here was the global heating incurred by uncontrollable forest wildfires. These were shown to be caused by the 'dark agent' motivations of global professional (E-KIBS) accountant, insurance and regulator 'agents' advising cost-saving safety and labour reductions. Such were subsequently proven to be responsible for fatal Californian forest wildfires. After describing the approach and illustrating it with the unsuspected explanation using qualitative data to deduce massive corporate misconduct, both methodology and theory were supported as theoretically reliable with propositions testable and valid, all such claims being multiply referenced in the relevant sources. Thus the first main section of this contribution revealed an 'assemblage' which, nevertheless, disproved one crucial connotation of that perspective, but not 'thirdspace' theory, namely that it was disinterested or 'amoral' in its implications. By contrast, 'assemblage' failed on this indicator as demonstrated by the legal infractions and huge fines for malpractice and corporate damage incurred by California's major 'pyroscape' power generator. This was Pacific Gas & Electricity (PG&E) advised, sanctioned and supported by Deloitte, Lloyds Register and its monopoly regulator Cal Fire each with its 'confirmation bias' of sacrificing safety in the pursuit of profit . This mantra comes straight out of the neoliberal playbook as advocated by accountancy's erstwhile Siamese KIBS twin – management consultancy (Cooke 2023; Yun et al. 2022). In what follows, and despite its 'amorality' the paper moved from methodology to theory even though urban critics argue 'assemblage' is not properly a theory but a perspective. Its 'rhizomatic' metaphor for underground and overground connectivity was peculiarly appropriate in anatomizing California's pyroscape networks. Thus 'assemblage' can be treated theoretically since, like many macro-perspectives (e.g. structuration) it sets the scene for analysing adaptive systems as represented by the objects of complexity theory which are both dynamic and evolutionary.

The contribution then moved on to further test the qualitative, pattern recognition methodology, assemblage and 'thirdspace' theoretical framework by reference to the creative economy and interventions from P-KIBS accountancy firms in large firm and two entrpreneurial comparator mini-assemblages. Here performance of (C-KIBS) firms in the creative economy on advising with trust, integrity and transparency issues from clients was assessed. The backdrop to this was inquiry into how global auditing agencies in 'creative economy' sectors performed, having done so poorly in regard to E-KIBS (environmental) sustainability and public sector P-KIBS (professional) outsourcing in those sectors? The auditors included each of the Big 4 and some of the complex assemblages such as Disney on creativity, sustainability, and corruption while on tax avoidance, cheating and fraudulent auditing, client firms included Big Tech representatives. We recognized the 'rhizomatic' nature and assemblage or thirdspace characteristics of the 'creative economy' by reference to the following definition which includes: advertising, architecture, the arts and antiques market, crafts, design, designer fashion, film, leisure software, music, the performing arts, publishing, software, and television and radio including also digital, food and healthcare innovation. In all cases studied this contribution found legally damaging, fraudulent, conflict of interest and corrupt practice activities everywhere. This leaves open to serious questioning the absence of trust, integrity and transparency of much C-KIBS 'agency' practice in auditing creative economy incumbents. They display the less lethal connotations of 'agents' involved in the E-KIBS test-case but the generic failure of 'leadership' entailed by their habitual 'rogue auditor' reputation is unquestionably food for stronger regulatory action.

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