

To:
His Excellency
Mr. António Guterres
Secretary-General
United Nations
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USA

From:
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By email: antonio.guterres@un.org and sgcentral@un.org

Dear Secretary-General Mr. António Guterres,

Corruption costs nations \$2 trillion, and public procurement fraud leads to \$1 trillion in damages to communities. An additional \$1 trillion is extracted yearly from nations through aggressive tax optimization schemes with the help of professional enablers - Big Four companies and other consulting companies.

According to the latest UN Conference on Trade & Development World Investment Report 2023, countries face an annual funding gap of \$4 trillion for the Sustainable Development Goals.

Corruption (\$2 trillion per year) and tax dodging (\$1 trillion per year) rob the resources to achieve the Sustainable Development Goals (SDGs) for 95% of the global population.

Given the fact that:

1. The primary obstacle hindering the achievement of Sustainable Development Goals (SDGs) and human rights goals is corruption,
2. Funds raised through taxation by governments are being used to finance anti-corruption initiatives, benefiting:
 - Law enforcement agencies are susceptible to political influence and patronage, leading to inefficient leaders prioritizing their personal agendas over the public interest.
 - Public institutions that engage in flawed and biased procurement practices, granting contracts for audit, investigation, due diligence, and anti-corruption services to the Big Four audit and consulting companies which are themselves enablers of corruption and facilitate an estimated \$1 trillion in annual tax evasion, causing double harm to both the population and honest entrepreneurs,
3. In most countries, there is a lack of genuine political will to combat grand corruption impartially, as the leadership of anti-corruption institutions is often politically appointed,
4. The judicial and prosecutorial systems pose a significant risk of being captured by corrupt interest groups, with prosecutors failing to investigate systemic corruption and prioritizing cases involving the political opposition,
5. Individuals who dare to investigate corruption face intimidation, marginalization, threats, financial losses, reputational damages, defamatory online campaigns (through fake profiles, defamatory Google shopping ads schemes, negative keywords, defamatory autocomplete search suggestions and manipulated search engine results (through negative SEO tactics and spam links indexed by search engines for my name near defamatory words to discredit me), professional exclusion and social exclusion, very damaging to a person's reputation and livelihood.
6. In the most corrupt countries, 80% of state contracts, funded through embezzled money from the population (taxes), fall into the hands of organized criminal groups engaged in money laundering from prior corrupt activities. These corrupt shareholders reap annual profits in the millions from state

contracts obtained through fraudulent practices, despite their qualifications and results in a fair and competitive market justifying no more than a \$40,000/year income. The additional millions in earnings annually are unequivocally linked to state contracts obtained through corruption and unfair competition practices.

7. Beyond the direct financial impact, and I reference here the case of Romania, these corrupt firms perpetuate dysfunctional systems within public institutions. They create incorrect and incomplete anti-corruption systems that are easily exploited by their organized criminal groups. They also develop defective strategy execution and performance management systems for the judicial systems and the Ministry of Internal Affairs, causing extra billions of dollars in damages annually. Moreover, they develop dysfunctional IT systems in the Ministry of Finance, contributing to increased administrative costs for honest businesses and stress for ordinary citizens. Most alarmingly, these organized criminal groups are granted access to sensitive citizen data, which they exploit for cybercrimes, as outlined in the disclaimer below. Such cybercrimes range from blocking the filing of electronic fiscal declarations for targeted citizens, without notification, to harassing honest entrepreneurs through online defamatory campaigns. Urgent action is needed to protect economic integrity, security, and individual safety.

It results that the existing anti-corruption institutions fail to serve the public interest and do not adequately address the root causes of corruption.

In light of the circumstances described above, to effectively combat the \$2 trillion in annual corruption that drains resources from individuals and undermines the Sustainable Development Goals (SDGs), please include for debate and immediate implementation the following impactful **anti-corruption system and **human rights initiatives**:**

1. Empower public oversight, civil society, and citizens' investigative efforts (including independent investigators and investigative journalists) to address the needs of the 90% of the population, the robbed and impoverished citizens, by:

1.1. Reducing the costs of investigations by:

1.1.1. Updating and improving the UN Convention Against Corruption, specifically Article 9 (Public procurement and management of public finances) and Article 10 (Public reporting) so that it will enforce:

1.1.1.a. Mandatory and legally-binding **proactive disclosure** of structured information by public institutions **regarding the actual beneficiaries of state contracts and grants, down to the level of individual shareholders and beneficiaries** in whose bank accounts those funds end up, from 2008 – present, to address the risks of money laundering and unfair competition created by new businesses that have been established using the proceeds of crime.

This is essential to identify the individuals who were, for instance, not qualified neither for a \$20,000/year job in a public institution, who never invented anything, yet who have made \$millions in profits yearly through corruption from EU-funded state contracts obtained through fraudulent public procurement schemes, in the same area of expertise they can't provide more than 5% value, depriving more qualified law-abiding businesses and professionals of the economic opportunities. **This proactive disclosure should ensure that all individuals profiting from state contracts are transparently identified. And that the corrupt capital resulting from public procurement fraud will be correctly detected.**

1.1.1.b. Mandatory creation of a publicly accessible integrated dataset platform (public procurement data - fiscal agency data - commerce office data - bank data - and central bank data), at no extra cost for the civil society, to disclose **the actual beneficiaries of state contracts** and grants, **down to the level of individual shareholders and beneficiaries** in whose bank accounts those funds end up.

This integrated platform should provide access to public procurement historical data from 2000 to the present, allowing citizens to conduct name-based searches and generate comprehensive public reports on individuals' revenue from public funds, profiles, certifications, work done, and individual results obtained. This initiative will improve the open contracting data standard.

- **Motivation:** Instead of diverting billions of dollars on surveillance technologies that work for corrupt groups of interest whose corruption and aggressive tax optimization schemes (tax evasion) are being protected by the members of the organized criminal groups who infiltrated the public institutions and authorities, at the expense of public funds, while providing minimal value to the public, **citizens have the right to demand that their tax money be prioritized for the establishment of this integrated data platform.** This platform would enable citizens to scrutinize public funds based on historical data (from 2000 onwards) and hold authorities accountable.
- **Cost allocation:** The costs associated with integrating datasets and making information public should be borne by the authorities, who are the primary beneficiaries of public funds (through salaries and technology expenditures).
The burden of investigating, acquiring public information, and integrating datasets should not be placed on the already impoverished and taxed citizens.

This initiative will not only reduce the costs of vital investigations but also strengthen the right to information (freedom of information) regarding public expenditure. By enabling citizens to conduct in-depth analyses of public money usage, we can foster transparency, accountability, and a more just and equitable society.

1.2. Implement a mandatory funding mechanism for public oversight and civil society as a percentage of the value of corruption cases they identified, documented, and brought to justice:

1.2.1. Establish a reward system that distributes a percentage of the value of funds recovered from corruption cases to those who identify and document corruption and tax evasion – 1% for cases handled by private investigators and civilians and 0.8% for cases handled by prosecutors and public sector employees.

This reward system should be implemented independently and transparently, ensuring that the funds are directed towards genuine efforts to combat corruption.

1.2.2. The funding mechanism should be designed to incentivize the detection and prosecution of corruption, ensuring that the private sector and public institutions have a financial stake in rooting out corrupt practices. This mechanism should also provide necessary resources to public watchdogs and investigative journalists, enabling them to carry out their work effectively. The funding mechanism should be aligned with the UN Sustainable Development Goals, promoting transparency, accountability, and the protection of human rights. By tackling corruption, we can foster a more just and equitable world where resources are used for the benefit of all.

Motivation:

- Corruption undermines democracy and human rights, diverting resources away from essential services and exacerbating inequality. It is crucial to empower public oversight,

civil society, private investigators, and investigative journalists to combat corruption and protect human rights.

- In a world grappling with fake news and rising extremism, public oversight is more critical than ever. These efforts are essential for upholding democracy and ensuring that governments are accountable to their citizens.
- The financial constraints faced by private investigators and civilians limit their ability to combat corruption and tax evasion effectively. A mandatory funding mechanism would provide essential resources to these individuals, allowing them to conduct thorough investigations and bring corrupt actors to justice.
- By targeting the profit motive behind corruption, we can disrupt the operations of transnational white-collar mafias and organized criminal groups. This will not only protect public funds but also enhance the rule of law and promote a more just and equitable society.

2. End the Exploitation: Hold Corrupt Fake Elites and Crony Capitalists Accountable for Their Economic Crimes

The Big Four audit and consulting companies (Deloitte, Ernst & Young, KPMG, and PwC) have been implicated in several high-profile scandals involving tax evasion, money laundering, and unethical business practices (as reported in Cyprus Confidential, Panama, and Pandora Papers, LuxLeaks, etc.). These companies have a history of enabling organized criminal groups and profiting from illicit activities.

The involvement of the Big Four audit and consulting companies in an estimated yearly \$1 trillion of tax dodging for their corporations and clients has raised concerns about their ethical standards and potential harm to communities. Additionally, concerns have been raised about their 50% botched audit rate. The companies' involvement in tax evasion is particularly concerning, as it deprives governments of much-needed revenue that could be used to fund essential services such as education, healthcare, and infrastructure. The companies' poor audit quality has also raised concerns about their ability to provide accurate and reliable financial reporting.

Despite these concerns, the Big Four consulting and audit companies continue to operate with impunity and receive a substantial share of consulting state contracts. This raises questions about whether their selection for these contracts is based solely on merit and whether their past wrongdoings are adequately considered.

The preferential treatment of the Big Four consulting and audit companies unfairly disadvantages more qualified and ethical independent professionals who have not been implicated in any wrongdoing. It also raises the question of whether the United Nations and European Union are complicit in these practices.

Moreover, the awarding of consulting state contracts to these companies with a history of unethical behavior and economic crimes constitutes public procurement fraud.

This preferential treatment for the Big Four consulting and audit companies is not only unfair to more qualified and better independent professionals than the partners in these companies but is also a form of complicity in their crimes. It sends a message that corruption is acceptable and that the rules do not apply to everyone.

The European Union and the United Nations have a responsibility to hold the Big Four companies accountable for their wrongdoings. They should investigate the companies' activities, sanction them for their violations, and implement measures to prevent future misconduct.

The evidence of the companies' wrongdoings is publicly available. I urge the European Union and the United Nations to take immediate action to address this pressing issue.

Why are these companies not sanctioned for their anti-competitive behavior and regulatory capture?

Their wrongdoings are not only detrimental to the economy but also a violation of human rights. I urge the European Union and the United Nations to take immediate action to hold the Big Four consulting companies accountable and protect the rights of independent professionals and developing countries. The evidence of their wrongdoings is attached at the end of this letter.

3. Improve Anti-corruption Convention to address Public Procurement Fraud. The current UN Convention against Corruption fails to address specific issues related to public procurement fraud, leaving room for interpretation and enabling corrupt practices to flourish.

To effectively combat public procurement fraud, the convention should be revised to include **mandatory** specific provisions in “Article 5. Preventive anti-corruption policies and practices”, “Article 9. Public procurement and management of public finances” and/or “Article 14. Measures to prevent money-laundering” that:

- **Extend the area of public procurement fraud to include:**
 - a) individuals who utilize a portfolio of projects obtained through corrupt means to secure state contracts for their new or existing firms - engage in fraudulent behavior.
 - b) the use of capital obtained through corrupt means, such as salaries earned in previous projects that an organization obtained through public procurement frauds, to finance new businesses that are then awarded (the most significant share of) state contracts, should be considered money laundering and fraud.

Capital from Corrupt Sources: The influx of corrupt capital (from the non-prosecuted trillion-dollar public procurement frauds and the \$1 trillion aggressive tax optimization schemes) into the global economy is distorting markets, creating unfair competition, robbing the economic opportunities from honest entrepreneurs and diverting resources away from essential public services.

The consequences of this state of affairs are devastating. Poverty is being exacerbated, development is being stalled, and inequality is widening. The Sustainable Development Goals (SDGs), which aim to eradicate poverty and promote sustainable development for all, are being systematically undermined.

- **Prohibit the award of state contracts to firms with a history of corruption:** Establish that institutions awarding contracts to individuals who have previously benefited from corrupt practices are complicit in fraudulent activity.
- **Hold internal control teams, oversight authorities, and law enforcement agencies accountable:** Mandate that these entities conduct timely investigations into suspected public procurement fraud (and not allow the money to be integrated into the economy or laundered through new profitable state contracts).

4. Paid Decision-Making in the United Nations and European Union Institutions

The world as we see it today is shaped by the decisions made by political leaders and influenced by the United Nations and other relevant institutions. Many need to remember that we inhabit a planet with limited resources, so many don't care when, individually, they take from public funds and resources more than the public interest goals they achieve.

The United Nations and other relevant institutions must reform their evaluation and selection practices to ensure that paid inputs, decision-making, employment, and contract opportunities are not unfairly allocated to individuals who have already received more than their fair share of public funds and donations, more than the results they achieved, and more than the individuals who have demonstrated exceptional performance in achieving public interest goals, generating top solutions pro bono, without wasting public or private funds, and producing better outcomes than those achieved by individuals who have been paid millions of dollars by the United Nations or the European Union.

- Evaluate individuals based on their track record of achieving public interest goals, regardless of whether they were accomplished through paid or unpaid work.
- Change the evaluation and selection criteria to focus on merit and qualifications rather than on past employment history. The current system allows a self-perpetuating clique of 'fake elites' to rotate through high-paying positions, perpetuating malpractice, incompetence, and even corruption without bearing the consequences of their actions. This has resulted in a devastating toll on societies, including skyrocketing debt, and widespread poverty (85% of the global population).
- Protect the rights of individuals who have not received their fair share from public funds and who have obtained better public interest goals without benefiting from contracts and donations.

This will ensure that everyone has an **equal opportunity to succeed**.

Failing to address this issue is unfair, discriminatory, and constitutes a violation of the human rights of talented individuals who have not received their fair share of public funds. This rule will help to promote equality, reduce inequality, and ultimately achieve sustainable development goals.

Finally, [humanity needs a dedicated Sustainable Development Goal, “SDG 18: Reduction of Corruption and Discrimination,”](#) to be included within the broader framework of the Sustainable Development Goals. This new SDG would offer a more focused and efficient approach compared to the limited indicators currently encompassed within SDG 16.

The global assault on democracy and human rights is being fueled by the rampant corruption and tax dodging of corporations. These illicit activities are empowering, with \$ 2 trillion yearly, the transnational white-collar mafias and organized criminal groups, who are undermining the rule of law and perpetuating a climate of impunity.

The influx of corrupt capital into the global economy is distorting markets, creating unfair competition, and diverting resources away from essential public services.

The consequences of this state of affairs are devastating. Poverty is being exacerbated, with 23% of the global population living below the US\$3.65 poverty line and almost half, 47%, below the US\$6.85 poverty line (the same as in the 1990s, but now debt per capita has increased, enriching organized criminal groups). The rest, up to 95% of the global population, are working one or two jobs in stressful

conditions to afford a decent life and save nothing. Inequality is widening, and development is being stalled. The Sustainable Development Goals (SDGs), which aim to eradicate poverty and promote sustainable development for all, are being systematically undermined.

To address this crisis, we must take decisive action to curb corruption and tax dodging.

Unaddressed corruption, coupled with the perceived inaction of authorities, generates societal unrest and incites rebellion against the authorities who are perceived as shielding corrupt interest groups and colluding with organized criminal groups. This perception of injustice fuels the rise of radicalism and extremism. The root cause of all evils in the world is unaddressed corruption.

By implementing the proposed solutions, **we can empower individuals and create a more just and equitable society.**

I urge the United Nations to take a leading role in combating corruption and tax dodging, ensuring that the resources derived from these illicit activities are **recovered** (with the help of civil society, by implementing initiatives 1, 2, and 3) and used to pay damages to the victims of corruption and fund sustainable development endeavors.

The time for complacency is over. I strongly recommend that you consider the system I described in this document, as it has the potential to be the best solution to combat the annual \$2 trillion corruption and achieve sustainable development, offering a more effective and cost-efficient approach than the billions of dollars spent on conferences, personnel, and initiatives that have failed to produce tangible results, and millions of dollars paid to consultants who have yielded negligible outcomes. This solution and system might be the missing piece in the sustainable development framework.

Please include in the debates, communication, development, and execution of these proposed solutions Mr. Jeffrey Sachs, Special Adviser to the United Nations Secretary-General and the President of the UN Sustainable Development Solutions Network (SDSN).

I sincerely hope that you will actively engage in demanding that governments take the actions proposed above to address the yearly \$2 trillion systemic corruption and public procurement fraud. Let's work together to build a world where corruption and inequality are no longer the norm.

Thank you for your time and attention to this critical issue.

Sincerely,

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Ms. Ghada Waly,

Director-General of UNODC.

By email: unodc@un.org

Disclaimer:

I am an independent business strategist, Certified Fraud Examiner (CFE), and anti-corruption expert, extremely concerned about the devastating impact of external corruption on honest, law-abiding businesses and society as a whole. I am not paid/financed or supported by any government, political party, or NGO; I have not received any financial or technical support for my work on this issue, nor have I benefited from the help of any experts or specialists. This work is entirely the product of my own efforts, one simple human being, and I hope others will continue to build upon it and refine it.

Over the past five years, I have dedicated myself to combating corruption, working tirelessly to develop anti-corruption skills and create effective solutions to this global challenge. I have done so without public funding or private donations, investing my time, money, and energy into this cause. I have spent countless hours researching, analyzing, and developing innovative strategies to combat corruption.

Despite my tireless efforts, I have received no recognition or reward for my efforts, but I have been subjected to malicious attacks orchestrated by those seeking to maintain the corruption status quo.

And there is no surprise. The yearly \$1 trillion public procurement fraud is fueling cybercriminals. The global cost of corruption is staggering, estimated at \$2 trillion annually, which amounts to over 2% of the global GDP. This vast amount of money in the hands of corrupt individuals and organizations creates a breeding ground for cybercrimes, as they have the resources to fund sophisticated attacks against their targets.

Without exaggeration, the prevalence of corruption and the resulting wealth accumulation in the hands of corrupt individuals, from public procurement frauds and European Union funds, fuel now cybercrimes, including defamatory campaigns against independent investigators.

The financial damages I have suffered as a result of these attacks pale in comparison to the emotional and psychological toll they have taken. I have been harassed, threatened, and defamed through fake profiles, defamatory Google shopping ads schemes (2021-2023), negative keywords, autocomplete search suggestions and manipulated search engine results (through negative SEO tactics and spam links indexed by search engines for my name near defamatory words and images) to damage my reputation and discredit me.

These attacks against me have been orchestrated by individuals and organizations who profit from the ongoing presence of corruption, particularly in the domain of public procurement and EU funds. Established with an initial capital derived from criminal proceeds, these firms generate millions of dollars in profits for each of their shareholders from EU-funded state contracts obtained through fraudulent public procurement schemes. The owners are primarily individuals who were not qualified for a \$20,000/year job in an EU institution, who never invented anything, yet who have made \$millions through corruption from EU institutions for the same services where they can't provide value more than 5% of the amount they get, robbing the citizens of 95% and causing other billions in damages due to the dysfunctional systems. These organized criminal groups signed contracts with key Romanian authorities, which they infiltrated and captured, then gained unauthorized access to the sensitive personal data of citizens, which they share with cybercrime syndicates, intermediary firms in their network of corrupt firms utilized to harass, denigrate, and cause the damages mentioned above, putting the safety and security of individuals who investigate corruption at grave risk.

These cybercrimes have taken various forms, including the creation of fake websites and social media profiles containing defamatory content about me, as well as the manipulation of search engine results to associate my name with harmful and false information. The perpetrators of these attacks have also orchestrated spam link campaigns to disrupt my work and tarnish my reputation.

Being targeted by this type of harassment online is damaging not only my reputation and my career but my livelihood. What's been happening to me and countless others is, in fact, illegal! It is degrading, soul-crushing, and a threat to not only our livelihood but our ability to prosper as people. These actions have caused me significant damage, both personally and professionally. They subjected me to undue stress and anxiety.

I have exhausted all available avenues to have this information removed from Google. I have submitted hundreds of reports to Google, and I have flagged numerous websites as spam, malware, and phishing sites, yet traffic continues to flow to these fraudulent sites daily.

In the case of independent investigators like me, seen as a threat to the corrupt practices of organized criminal groups, they are targeted with cyberattacks designed to damage their reputations, disrupt their operations, and steal their intellectual property.

The perpetrators of these cyberattacks are motivated by a desire to protect their illicit gains, gain an unfair advantage over their competitors, and assert their dominance over the market. By silencing and discrediting me, they seek to maintain a status quo that benefits them at the expense of honesty, integrity, and fair competition.

But they will not succeed. The anti-corruption system I suggested in this document might be more effective than those developed by organizations and individuals receiving billions of dollars in public or private funding each year.

The inaction of the United Nations and European Union in implementing the measures I mentioned at points 1-4 in this document, to address the \$1 trillion public procurement fraud, is a missed opportunity to combat corruption and protect the public interest.

I urge you to take decisive action to implement these measures and join efficiently the fight against corruption. Together, we can create a world where honesty and integrity are rewarded, corruption doesn't rob the resources from sustainable development, and where everyone can benefit from a fair and just economic and judicial system.

APPENDIX

1. Improve the Anti-corruption Convention to address Public Procurement Fraud:

The current Anti-corruption Convention fails to address specific issues related to public procurement fraud, leaving room for interpretation and enabling corrupt practices to flourish. To effectively combat public procurement fraud, the convention should be revised to include specific provisions that:

- **Extend the area of public procurement fraud to include:** “individuals who utilize a portfolio of projects obtained through corrupt means to secure state contracts for their new or existing firms engaging in fraudulent behavior.”
- **Prohibit the award of state contracts to firms with a history of corruption:** Establish that institutions awarding contracts to individuals who have previously benefited from corrupt practices are complicit in fraudulent activity.
- **Hold internal control teams, oversight authorities, and law enforcement agencies accountable:** Mandate that these entities conduct timely investigations into suspected public procurement fraud (not to allow the money to be integrated into the economy or laundered through winning and making profits out of state contracts) and take appropriate action against those found to be involved.

Capital from Corrupt Sources:

Using capital obtained from corrupt sources to finance new firms should be considered a form of benefiting from the proceeds of corruption. This practice should be explicitly prohibited to prevent the perpetuation of corrupt systems. Using capital from corrupt sources (such as salaries earned in an organization sentenced for public procurement frauds) to finance new businesses that receive the most significant share of state contracts in a given area next year - should be considered fraud. This measure is essential to prevent corrupt individuals from perpetuating their illicit activities and monopolizing public contracts.

Example: In Romania, capital acquired through corrupt practices (such as salaries earned in projects for which an organization was sentenced for public procurement frauds) was laundered through new businesses that were subsequently awarded the most significant share of state contracts. 90% of the state contracts in Romania and EU-funded projects are awarded to firms benefiting from the proceeds of previous corruption.

The internal control teams in the institutions that laundered the money and enriched the corrupt individuals, the state audit agency, oversight authorities, and anti-corruption agencies turned a blind eye to these corruption and money laundering schemes. Instead, they were more focused on harassing and extorting the public institutions led by the political opposition and independent investigators, hence, from their official positions, misusing public funds, abusing their power and authority, colluding with organized criminal groups, and addressing only 5% of the real corruption on the market, causing damages to honest entrepreneurs.

To address the issues that exist in real life, I came up with the solutions mentioned above: **1. Empower public oversight, civil society, and citizens' investigative efforts; 2. Implement a mandatory funding mechanism for public oversight; 3. Save the world from state capture and transnational mafias (so that consulting, oversight, and audit funds can be spent on independent professionals who obtain results).**

Unfair Competition: Using a corrupt portfolio to secure state contracts creates an unfair advantage for firms engaged in corrupt practices, disadvantaging honest entrepreneurs. This issue should be addressed by establishing clear rules and guidelines to ensure a level playing field.

Addressing Current Corruption Vulnerability: The current high level of interpretation in the anti-corruption convention leaves loopholes that allow corrupt companies to exploit and profit from public procurement processes. This vulnerability should be addressed by revising the convention to provide unambiguous guidance.

Investigation of Corruption Vulnerability: The U.N. should investigate the reasons behind the failure to address this corruption vulnerability and hold accountable those responsible for its perpetuation. This includes examining the role of experts and conferences that have failed to address the issue effectively.

Investigation of Wasteful Expenditures: The U.N. should also investigate the billions spent on conferences and experts that have not delivered meaningful results in combating corruption and improving public procurement processes. This wasteful expenditure should be discontinued and redirected towards more effective anti-corruption initiatives.

Defend the People: Stop the State Capture by corrupts and Transnational Mafias.

The Big Four audit and consulting companies (Deloitte, Ernst & Young, KPMG, and PwC) are notorious for their unethical practices, including tax dodging, money laundering, and rigging the bidding process for government contracts. These companies are enablers of organized criminal groups.

Why are these co-conspirators in the business of tax dodging and theft of \$1 trillion from the global economy and EUR 350 billion from the European states illegally given an undue advantage in European Union e-tenders and state public procurement, receiving on top of the \$1 trillion damage they cause to societies, other billions in state contracts (financed from taxpayers robbed twice)?

After the annual \$1 trillion in tax dodging, \$ 4 billion directly with the European institutions, these companies are robbing all the consulting projects related to the national resilience funds, even when on the market are way more qualified and ethical professionals than their partners who could a better job. The European Union's allocation of funds to states and communities through the national resilience funds inadvertently benefits the Big Four audit and consulting firms, which have been accused of facilitating tax evasion and politically crony firms that launder criminal proceeds from previous public procurement frauds that were not adequately investigated when they occurred.

Honest entrepreneurs in the consulting and tech business are being awarded zero contracts from national resilience plans (now dominated by public procurement frauds that circumvent due diligence and integrity checks, allowing corrupt companies to secure contracts based on a portfolio of state contracts initially obtained through corruption, often left uninvestigated by the authorities. In the case of the Big Four consulting companies, their success is also fueled by a turnover built on advising companies on evading \$1 trillion in taxes each year and money laundering (as documented in the Cyprus Confidential report).

The Big Four consulting companies are awarded the biggest share of contracts (in number and value), in partnerships with proven corrupt political crony firms. This is the ultimate theft from public funds and an assault on democracy, year after year. This illicit enrichment is being facilitated and financed by the European Union and its institutions, with \$trillions being transferred into the accounts of corrupt people, money robbed from the population through taxes, and an ever-increasing public debt per capita. The funds are then corruptly transferred through public procurement frauds in the bank accounts of specific individuals whose identities the authorities don't want to disclose (illegally shielding them from public scrutiny.)

That's why I urged for the Convention against Corruption to be amended with a mandatory and comprehensive public reporting mechanism, including identifying the individuals receiving the funds from state contracts, the specific accomplishments achieved, the profits earned per person, and the hours dedicated to each project, along with the additional recommendations, a system financed by the taxes already paid by the population. This system will trace the flow of funds to the individuals involved, ensuring transparency, accountability, and fair competition for honest entrepreneurs. This is the most effective solution to humanity's greatest challenge: corruption.

Not banning and fining them makes the United Nations and European Union look like accomplices to organized criminal groups, violating the rights of top independent professionals suffering from the unfair competition of these companies built on scams, corruption, corrupt portfolios, capital obtained through corrupt manners (percentage of the tax dodging) making unfair competition to honest entrepreneurs.

Allowing corrupt public officials to keep financing these companies through state contracts is a crime against honest entrepreneurs who face unfair competition from these enablers of organized criminal groups and theft of trillions of dollars from economies, coming and robbing a second time the communities.

It is a human rights violation: Big Four companies breaching the human rights of independent professionals, including

- the economic and social rights (art. 23 and Art. 25 U.N. Human Rights Declaration), and
- right to development, which is at the core of the Sustainable Development Goals.

Here are some examples of how Big Four audit and consulting companies have been involved in corruption and fraud:

- EY became the sole auditor of Wirecard, and for over a decade, they validated the €2 billion fraud. EY failed for more than three years to request crucial account information from a Singapore bank where Wirecard claimed it had up to €1bn in cash — a routine audit procedure that could have uncovered the vast fraud.

Source: <https://www.ft.com/content/a9deb987-df70-4a72-bd41-47ed8942e83b>

- Ernst & Young to Pay \$100 Million Fine After Auditors Cheated on Ethics Exams. The S.E.C. said the cheating involved hundreds of the firm's workers from 2017 to 2021, resulting in the agency's largest penalty against an auditing firm.

Source: <https://www.nytimes.com/2022/06/28/business/ernst-young-sec-cheating.html>

- In a report released in 2023, the Public Company Accounting Oversight Board said that roughly 40% of audits it inspected in 2022 had such significant deficiencies that the audit firm did not have sufficient evidence to support the opinion it rendered on clients' financial statements or financial reporting.

Source: <https://www.icij.org/investigations/deforestation-inc/accounting-firms-accused-of-operating-with-impunity-as-regulator-flags-growing-number-of-flawed-audits/>

- Given the Cyprus Confidential, LuxLeaks, The Panama Papers, and the Paradise Papers, 50% faulty audits of these companies, \$1 trillion in theft from economies through tax dodging, and partners in these companies still earning millions from state contracts instead of being banned because of the above.

Source: <https://www.icij.org/investigations/>

- CNMC proposes a total fine of €47 million for Deloitte, PWC, and KPMG, among other consulting companies, for participating in a bid-rigging cartel, manipulating and allocating public tenders in the consulting services market between 2009 and 2018.

Source: <https://www.twobirds.com/en/insights/2020/spain/cnmc-proposes-a-total-fine-of-47-million>

- Ernst & Young and its partners fined \$10m in S.E.C. probe of bid violations (2021).

Source: <https://www.sec.gov/news/press-release/2021-144>

- The Australian Accounting Standards Board (AASB), which provides oversight of how companies are audited, commissioned Peter Carey and George Tanewski from Deakin University to study the quality of financial reports. After more than a decade of research, Carey and Tanewski told the inquiry they believed some of the audits performed by the so-called big four – KPMG, Deloitte, EY, and PwC – "did not uphold quality."

Source: <https://www.theguardian.com/australia-news/2023/nov/24/academic-peter-carey-censored-study-partners-board-pwc-kpmg-deloitte-ey>

Other References:

- Anti-corruptions systems for a meritocratic democracy (version 1, unedited version):
https://www.strategie-anticoruptie.ro/_files/ugd/6614a5_50810b3e7b1f4ef084de8ee4ee7e6cca.pdf
- According to a 2020 report from the Open Contracting Partnership and Spend Network, almost 97% of all public procurement spending around the world per year (\$12.6 trillion) is opaque (meaning there is no transparency about what the spending is).
Source: <https://www.open-contracting.org/news/12-6-trillion-of-public-procurement-spend-each-year-is-opaque/>
- How the Big Four are embedded in European Union policy-making on tax avoidance:
<https://corporateurope.org/sites/default/files/tax-avoidance-industry-lobby-low-res.pdf>
- The European Commission's Response: The European Commission's use of consultants in preparing legislation:
Source: [https://www.europarl.europa.eu/RegData/etudes/STUD/2022/739498/IPOL_STU\(2022\)739498_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2022/739498/IPOL_STU(2022)739498_EN.pdf)

The 450 million European Union citizens don't endorse the European Union institution's decisions to spend E.U.R. 4 billion on the Big Four consulting and audit cartel, which already causes damages of 200 billion yearly to population, extracted through tax dodging. The 450 million citizens don't want the Big Four's consulting and accounting companies partners to be enriched yearly, each with E.U.R. millions from European Union contracts, while the captured European Union institutions, with people hired and controlled by the BIG Four consulting companies, discriminate more qualified and ethical professionals who haven't received their fair share from public funds because someone else is stealing it through crony capitalism.

On top of that, the national resilience plan and funds now go to political cronies. Corrupt companies in partnerships with these Big Four consulting companies are robbing most of the resources at the national level, in addition to the \$4 billion contracts at the level of European Union institutions.

Eight in 10 major public procurement cases on the Romanian tender platform present fraud indicators and corruption risks with high probability and high impact. Until 23 December, I will send to EPPO the specific cases of corrupt firms established with an initial capital derived from criminal proceeds now generating unbothered millions of dollars in profits for each of their shareholders from EU-funded state contracts obtained through fraudulent public procurement schemes. The owners are primarily individuals who were not qualified for a \$20,000/year job in an EU institution, who never invented anything, yet who have made \$millions through corruption from EU institutions for the same services where they can provide value more than 5% of the amount they get, robbing the highly ethical top professionals (victims of corruption) of their economic opportunities, revenues, and wellbeing, robbing the citizens of 95% and causing other billions in damages due to the dysfunctional systems. These organized criminal groups signed contracts with key Romanian authorities, which they infiltrated and captured, then gained unauthorized access to the sensitive personal data of citizens, which they share with cybercrime syndicates, intermediary firms in their network of corrupt firms utilized to harass, denigrate, and cause the damages mentioned above, putting the safety and security of individuals who investigate corruption at grave risk.

This corruption, anti-competitive behavior, and regulatory capture is a human rights violation of honest entrepreneurs (victims of corruption and organized criminal groups that captured the public institutions) and professionals.

European Union gets involved in the crime of participation in an organized criminal group, including conspiracy and criminal association.

It's not exaggerated; the U.N. Convention against Corruption and the Organized Crime Convention state that four criteria define an "organized criminal group":

- A structured group of three or more persons
- The group exists for some time
- It acts in concert with the aim of committing at least one serious crime
- To obtain, directly or indirectly, a financial or other material benefit.

Big Four consultants infiltrated European institutions and made €4 billion in 3 years from contracts with European institutions and other billions in state contracts with European Union countries.

Given the examples of how the Big Four audit and consulting companies have been involved in corruption, fraud, \$ 1 trillion tax dodging, 50% botched audits, unfair competition, the European Union and the United Nations must take immediate action to hold the Big Four accountable for their crimes:

Ban the Big Four audit and consulting companies from state contracts. The Big Four should be barred from receiving any public funding or government contracts. Their unethical practices have harmed economies and deprived independent professionals of fair opportunities.

Fine the Big Four audit and consulting companies for their tax dodging. The Big Four's annual tax dodging of \$1 trillion is a gross injustice that deprives governments of much-needed revenue. They must be held accountable for their blatant disregard for the law.

Sanction the Big Four audit and consulting companies for their anti-competitive behavior and regulatory capture. The Big Four have used their influence to rig the system in their favor, stifling competition and preventing independent professionals from gaining market share. They must be held accountable for their unfair business practices.

Provide support to independent professionals who are competing with the Big Four. The Big Four have used their dominance to suppress competition, making it difficult for independent professionals to succeed. We urge you to provide support and resources to these professionals to level the playing field.

Investigate and prosecute the Big Four audit and consulting companies for their crimes. The Big Four's unethical practices have caused widespread harm and must be brought to justice. I call on you to launch a thorough investigation and prosecute them to the fullest extent of the law.

Implement the four measures mentioned above, including updating and improving the UN Convention Against Corruption, specifically Article 9 (Public procurement and management of public finances) and Article 10 (Public reporting) so that it will enforce mandatory and legally-binding proactive regarding the actual beneficiaries of state contracts and grants, down to the level of individual shareholders and beneficiaries in whose bank accounts those funds end up, from 2008 – present, to see who are the human beings enriched from EU-funded contracts and what results they've obtained, and value provided in exchange of the \$millions received in their bank accounts.

Government agencies and specialized institutions play a crucial role in combating corruption, but civil society also holds a critical responsibility to uphold public oversight and accountability. **In line with this principle** and considering the circumstances described above, I am writing to bring to your

attention a critical set of anti-corruption and legal initiatives that I developed in the past weeks and consider the best solutions to combat the annual \$ 2 trillion corruption and achieve sustainable development.

Together, we can hold the corrupts accountable for their crimes and create a fairer and more equitable world. Below, I attached a set of questions I want the European Union institutions to answer mainly, but the U.N. can also contribute. Thank you!

End the Exploitation: Challenge the Illicit Influence of Corrupt Fake Elites and Transnational Criminal Organizations

Question 1: How is it possible that the Big Four audit and consulting companies, Deloitte, Ernst & Young, KPMG, and PwC, have been linked to allegations of enabling organized criminal groups and complicity in money laundering, as reported in Cyprus Confidential, Panama and Pandora Papers, LuxLeaks, etc., yet continue to operate with impunity?

Question 2: Why has the Big Four's involvement in an estimated annual \$1 trillion of tax dodging for their corporations and clients not been addressed despite raising concerns about their ethical standards and potential harm to communities?

Question 3: How can the Big Four justify their 50% botched audit rate, which suggests potential gaps in their quality control processes, involved in an annual \$1 trillion of tax dodging - and yet still receive the biggest share of consulting state contracts? Isn't this a triple theft from the civil society?

Question 4: Is it fair that the Big Four receive preferential treatment, unfairly disadvantaging more qualified, smart, and ethical independent professionals than their top partners?

Question 5: What role do the U.N. and E.U. play in enabling the Big Four to maintain their dominant position, potentially constituting public procurement fraud? (This is a rhetorical question, mostly for civil society to answer.)

Question 6: Why is it that the Big Four consulting and audit companies are not subject to appropriate sanctions for their anti-competitive behavior and regulatory capture despite their wrongdoings harming the economy and violating the human rights of those affected by their actions?

Question 7: What concrete steps do the U.N. and E.U. take to hold the Big Four accountable and correct the injustices created to the victims of their corrupt practices?

Question 8: When will civil society have access to a ranked list of the first 10,000 individuals who have received the most money from public procurement contracts or grants funded by E.U. funds over the past six years? What about the past 20 years? The list should include their C.V.s, qualifications, results obtained, solutions provided, and quality evaluations/audits.