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When Transparency Falters: Agency-Theory Lessons from a Human Resources Consultancy Project

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Abstract

This study explores principal–agent conflict's contribution to client opacity in consulting engagements. Employing both a qualitative case study and reflective analysis, the study draws on the experiences of two lead consultants over the course of a two-year assignment with a public-interest client organisation. The findings indicate that the client's withholding of key information delayed the project, reduced team engagement and hindered the co-creation process. The study pinpoints the main factor behind these harmful effects and considers its implications for future consultancy practice. The study makes a significant contribution to the literature on client transparency through its practical recommendations for how to bolster client–consultant collaboration in the face of agency problems.

Introduction

This study examines client transparency in a consultancy project through the diagnostic lens of agency theory. Via a qualitative case study, the consultants assessed how a lack of transparency on the part of the client ultimately impacted the project. Management consultants typically assist organisations in resolving strategic or operational challenges. Notably, however, their role and ethics are often subject to scrutiny, and the literature frequently portrays them as either complicit in questionable practices or as external experts who tend to impose solutions without first achieving a sound understanding of their clients' contexts. One prominent example of such scrutiny arose from McKinsey & Company's involvement with Purdue Pharma, where consultants were found to have supported marketing strategies that contributed to the opioid crisis (Bouwmeester, 2023).

In contrast, scenarios in which consultants act in good faith but are simply hindered by client organisations that fail to abide by agreed-upon processes or provide essential information have received much less attention. In this regard, the present study makes a valuable contribution to the ongoing management consulting discourse by examining the link between agency theory and client transparency, with a particular focus on how insufficient client transparency can impact project delivery.

Consultancy engagements typically unfold through processes that are agreed upon by all relevant parties in advance (Badi et al, 2021). Recent work points to a shift away from the traditional model, in which consultants are the sole experts responsible for every aspect of a project, and towards more collaborative approaches emphasising co-creation and shared responsibility (Da Costa et al, 2020). Shared responsibility enhances implementation outcomes and project sustainability. In particular, client involvement is now seen as critical to project success because clients understand the organisational context and possess operational insight and cultural knowledge that consultants generally lack. This view is also supported by the work of Lallier et al (2022), whose research into working alliances and consultant attachment found that positive co-creation relationships yielded positive intervention outcomes. Therefore, transparency is essential to the success of co-created consultancy engagements.

Given the clear benefits of a co-creation-oriented approach, the client in this study's case explicitly requested this method in the terms of reference. The consultancy project focused on the development of a human resources (HR) strategy, alongside supporting policies and plans in line with the client organisation's evolving business strategy. According to the terms of reference, the project was to be completed within five months, beginning in January 2023. To meet this deadline, the consulting firm assembled a team featuring a diverse range of expertise. Although the initial draft was submitted within five months, the HR strategy did not receive final approval until a year and a half after the first submission. This delay included two rounds of revision, one of which was major, made necessary by the client's failure to provide all the information needed to develop a strategy and policies suited to the organisation's needs.

Having received a request to implement a co-creation-oriented approach, the consulting firm expected the client organisation to embrace the process by sharing pertinent information and abiding by established procedures in pursuit of the desired outcome. The client organisation's actions and misinformation ultimately forced the consultants to review the entire process. As a result, it became clear that the misinformation stemmed from tensions between the principal and the agents and, at times, among the agents themselves. Agency theory holds that the principal delegates tasks to the agent so that the latter may act on the former's behalf; however, the agent may act opportunistically when their interests conflict with those of the principal, creating an agency problem (Bendickson et al, 2016). Although agency theory has expanded beyond the traditional understanding proposed by Basu et al (2011) to include relationships such as employer–employee, lawyer–client and even client–consultant, the main challenge contributing to the lack of client transparency in this case connects to the traditional view of principal and agent. Using a case study methodology, this study pursues three objectives with practical implications for management consulting: (1) to examine the role of principal–agent conflict and its impact on client transparency; (2) to explore the implications of a lack of transparency for consultants; and (3) to recommend strategies for avoiding similar issues in future consultancy projects.

Literature Review

This section discusses the two theoretical lenses that shape this research, namely, agency theory and client transparency, as well as how their interplay can impact the client–consultant relationship and overall project outcomes. Agency theory is widely used in management discourse as an analytical framework for explaining the relationships and interactions between principals and agents (Bendickson et al, 2016). The theory holds that the principal, manager or owner delegates tasks to a manager or worker, depending on the context. Although the owner or manager acting in the role of the principal may be perceived to be in a stronger position, Mitchell and Meacheam (2011) postulate that when a conflict of interest arises between the principal and agent, the principal is often in a weaker position to address opportunistic behaviour in a timely manner due to information asymmetry.

Agency theory is rooted in several key tenets, including self-interest, bounded rationality, the preeminence of efficiency, risk aversion, goal conflict, information as a commodity, and information asymmetry. Information asymmetry refers to a dynamic in which one party to a given arrangement, relationship or contract withholds information from the other party or parties. In a client–consultant relationship, as demonstrated in this case study, the withholding or distortion of information resulting from a principal–agent conflict can hamper decision-making and, in turn, overall project outcomes (Bendickson et al, 2016; Eisenhardt, 1989).

Due to its importance, client transparency can impact the reputation of management consultants. There is considerable focus on the governance of external management consultants to ensure that they possess the skills and competencies required to deliver on a given contract. There are mixed views on the value of external management consultants, with some in the public sector being plainly sceptical (Sturdy et al, 2024). Abundant research has highlighted the shortcomings of consultants, including inflating their expertise, which can have far-reaching negative consequences (Sweering, 2025).

Despite the wealth of literature on consultants' shortcomings and lack of ethics, research discussing client transparency in the consulting context remains scarce. Notably, Hartnett et al (2012) proposed a framework that would encourage client transparency in consulting projects based on three pillars: sharing, sense-making and adapting. Sharing underscores the importance of both parties making a mutual commitment and speaking the same language in relation to the project. Sense-making embraces the diverse knowledge and expertise of all parties through open discussion and negotiation, which eventually generate understanding. Lastly, the parties involved in the project can adapt based on shared learning and new experiences brought about by collective interaction and engagement.

A lack of client transparency creates opacity and, in turn, barriers to achieving the required outcomes (Reid, 2018). Reid (2018) argues that opacity occurs when actions are taken to hinder transparency between organisational insiders and outsiders. As the work of Hartnett et al (2012) and Reid (2018) indicates, client transparency hinges on the client's openness and willingness to engage and share information. This allows the consultant to grasp the client's circumstances so that both parties can jointly reach a shared meaning and understanding for the success of the project. Failing to achieve such transparency can result in negative outcomes for the project and those connected to it.

Methodology

This research consists of a descriptive case study. Descriptive case studies capture interventions or phenomena within their real-life contexts and offer rich, theory-guided portraits of contemporary dynamics (Yin, 2003). They are particularly useful when it is difficult to separate a phenomenon from its context (Baxter et al, 2008; Yin, 2003). In the present case, the client's lack of transparency was clearly affected by the surrounding environment.

The case organisation is a relatively young public-interest entity funded through multi-stakeholder public arrangements and operating in a technical and policy-driven environment, with responsibilities related to environmental outcomes. It is governed by an Executive Board, which acts as the principal, with members nominated by entities that contributed to the initial fund used to establish the organisation. The Executive Board appoints senior management, as the agents, on fixed-term contracts to execute the organisation's vision and mission. The entity was established to be mission-focused rather than commercial.

The authors of this article were the lead consultants on the project. This role provided them with in-depth insight, while requiring conscious reflexivity to mitigate potential bias. They engaged in reflective analysis to examine project-related events linked to the client organisation's transparency. Reflective analysis is well established in qualitative research. Tracing the varied techniques in use in earlier scholarship, Osmond et al (2005) explain that it entails researchers examining empirical information reflectively to generate meaning. In this study, this was accomplished by examining empirical information drawn from two years of interactions with the client organisation's leadership (Osmond et al, 2005).

The authors also employed situated reflective practice, which entails considering how particular incidents influence the perceiver within a group, organisation or other social entity (Malthouse et al, 2015). They reflected primarily on their direct observations of the client, internal meetings and the progressive disclosure of information throughout these interactions. Instead of using formal coding, this reflective process followed the consultancy project's unfolding nature and the authors' embedded role over a two-year period.

This cyclical process is depicted in Figure 1, below. Each client interaction prompted a process of reflection and debriefing by the consultants, which informed their perceptions throughout the project. To properly delineate the stages illustrated in Figure 1, the following paragraphs examine a key issue that surfaced early in the consultancy project, concerning work arrangements.

Hybrid and remote options emerged as a point of debate. During the 'consultant observations' phase, the consultants noted that all senior managers expressed firm individual positions in one-to-one sessions. During the 'debriefing' phase, they highlighted the senior managers' unwillingness to articulate and debate these positions collectively. This led to the 'perceptions and assumptions' phase, during which the consultants concluded that the senior managers preferred for the consultants to propose a formal work-arrangement policy. This reluctance may have stemmed from the fact that employees at all levels, including some members of management, preferred and benefited from the existing policy, while those opposing the proposed work arrangement did not want to speak up to avoid conflict.

To support the reflective process, data from project documents, client and internal meetings, team discussions and reflections recorded over the course of the project were reviewed and analysed. In the early phases, the broader consulting team debriefed key occurrences. As the project progressed, responsibility for reflection shifted to the lead consultants, who continued to interpret the client organisation's actions.

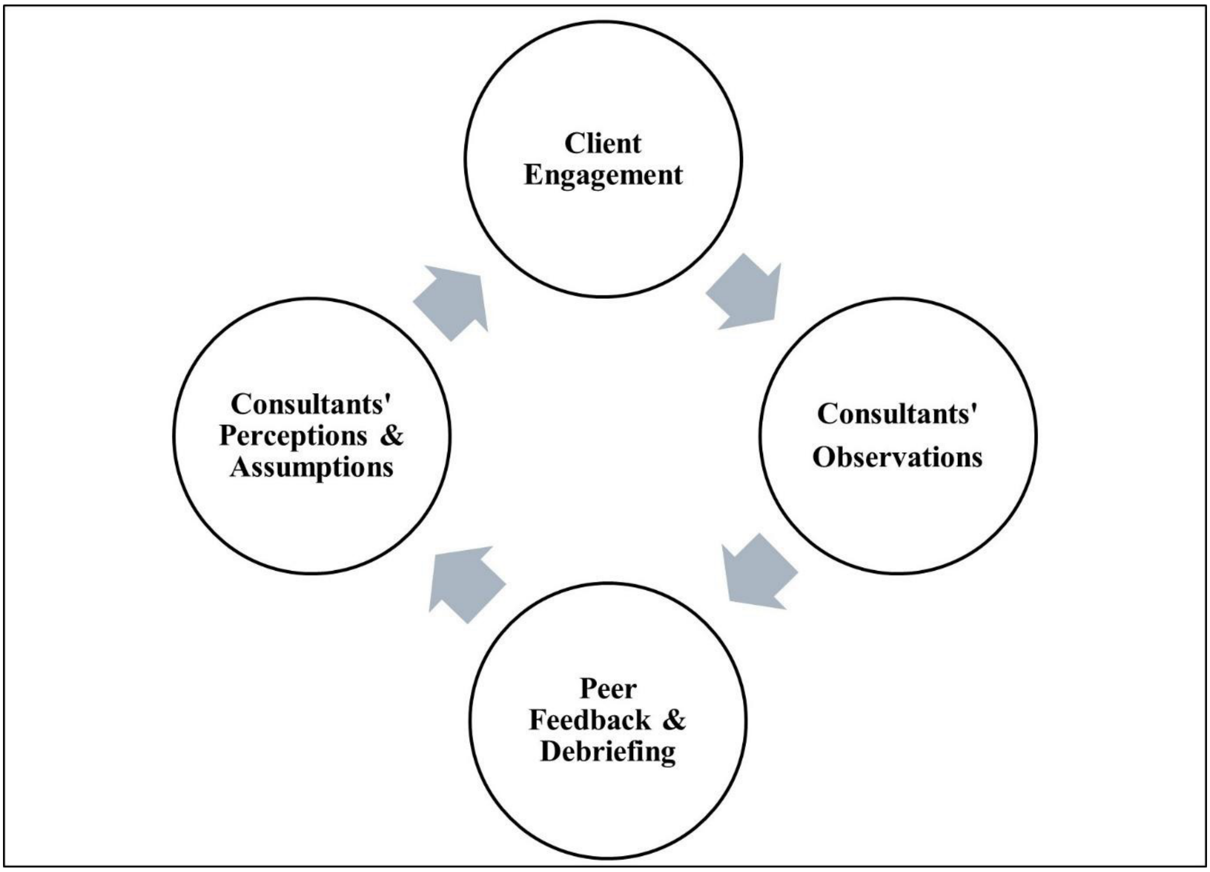

Figure 1: Consultants' reflective process

The eventual revelation by the client organisation, framed by the remaining senior manager as 'the true picture', was accompanied by an apology. Notably, this apology was reiterated at the final sign-off meeting, validating the observations and reflections noted throughout the consultancy.

To preserve the client organisation's anonymity, the researchers removed, to the greatest possible degree, all identifiable details pertaining to it and to its members. All reflections are based on non-attributable observations made during the consultancy project. The organisation that engaged the lead consultants consented to this research, recognising its potential to contribute to improving the practice of management consulting more broadly.

The Case

The client organisation had been operating for less than five years at the start of the consultancy project. The Executive Board deemed it necessary to introduce structures to safeguard the organisation's long-term viability, including a business plan and a supporting HR strategy. The HR strategy was considered essential because the employees possessed highly specialised technical expertise, making the capacity to attract and retain such talent critical in a competitive labour market.

The newly established organisation engaged the consulting firm in late 2022 to co-develop an HR strategy in line with its emerging mandate. The project, initially intended to span five months, was formally kick-started in January 2023 with an inception meeting between the consultants and senior management. During this meeting, the client organisation emphasised the importance of co-creation. The two parties agreed to a set of clear deliverables and timelines, with the goal of finalising the strategy by the end of May 2023.

Following a co-creation approach, the two lead consultants held numerous stakeholder meetings, including both individual and group sessions. Management input was crucial and complemented by staff surveys and focus groups, which highlighted concerns over the organisation's direction and HR issues, particularly those pertaining to performance management and pay equity.

The consultants presented their findings to the director, and these shaped the drafting of the HR strategy. The draft HR strategy was then prepared and submitted on the agreed-upon date; however, it was not circulated to senior management for feedback, as advised by the consultants. The consultants subsequently presented the draft to the board, noting that it still required finalisation. After this meeting, no further action was taken, and the director resigned a few months later.

An interim director appointed the following year met with the lead consultants and indicated that the organisation would return to its original mandate, prioritising its social mission over profit. This pivot required minor amendments to the HR strategy rather than a full rewrite. In mid-2024, following the departure of the head of operations, the remaining senior leader overseeing the project disclosed the organisation's financial situation. This new information contradicted earlier assurances and necessitated a complete redesign of the performance-management and compensation elements of the strategy.

Initially planned to be completed within a five-month period, the project was extended to two years. Although the five other team members provided occasional assistance when requested, the two project leads ultimately shouldered the responsibility and finally completed the work in January 2025. Misinformation and the clear lack of client transparency prolonged the project, and most team members became disengaged due to what they perceived as unprofessionalism on the part of the client. After two years, the client signed off on the strategy, confirming that it met the agreed-upon terms of reference. Nevertheless, the engagement was marked by considerable emotional strain due to repeated setbacks and persistent client opacity.

Discussion

This discussion pursues three research objectives. First, it explores how agency problems generated client-transparency issues by analysing three instances of miscommunication or misdirection that took place during the project. Second, it considers the impact of client opacity on specific team members and on the project. Finally, it presents five practical recommendations for mitigating this issue in future engagements.

The Principal–Agent Conflict and Its Impact on Client Transparency
The principal–agent relationship is the very basis of the lack of client transparency. Bendickson et al (2016) contend that scholars too often examine agency theory solely in market-dominated entities, although conflicts between principals and their agents can arise in a wide variety of organisations. Thus, the behaviours and actions observed here may be viewed through the lens of agency theory. Three clear instances of misdirection illustrate the principal–agent conflict that underpinned the transparency deficit.

Misdirection Through Selective Information Sharing
First, meetings with the senior management team (both collective and individual) were a key element of the co-creation process. The information gathered during these meetings was pivotal in shaping subsequent engagement with staff, including questionnaires and focus-group interactions. If the initial information contained omissions or lacked transparency, the effect would ripple through the entire process. In retrospect, individuals appear to have acted out of self-preservation, looking to avoid further damaging already strained relationships. They did not realise that their actions would undermine the broader co-creation process and, in turn, the project's outcomes.

Second, there was a marked lack of shared vision between the director and the oversight board. The director, to whom the consulting team reported, sought to establish a profit-centred model. Consequently, the brief presented to the consultants was focused on boosting profitability based on the expectation that the organisation would generate revenue in the traditional sense of competing for business on the open market. Therefore, the performance-management system and compensation strategies were designed to support this strategy and foster a profit- and performance-oriented culture.

After the director resigned and an interim director was appointed, it became clear that profitability was not the organisation's mandate. Instead, the emphasis was on viability, sustainability and serving the common good, serving those who depended on the organisation. This situation revealed an agency problem in which the director's interests had diverged from those of the Executive Board. According to Bendickson et al (2016), agency conflicts arise whenever the interests of principals differ from those of agents.

The interim director contended that the entity's role should align with not-for-profit principles, offering support to regional entities rather than pursuing commercial competition in external markets. Accordingly, the organisation was expected to partner with entities that had previously been regarded as competitors under the profit-driven model adopted by the former director. The consultants responsible for both the business strategy and the HR strategy thus had to pivot mid-project to align with this new direction.

This deviation from the original organisational plan stemmed from the director's vision of reducing the organisation's reliance on grant funding and funding tied to specific projects. However, the Executive Board had not approved this directional change. Still, the other senior team members raised no objections during our initial collective and individual meetings, regardless of whether they agreed with the pivot or not.

Third, one senior manager refused to rectify misinformation that directly affected the organisation's cash flow and financial viability. This information was shared while we were developing a performance-management system designed to facilitate periodic check-ins and accountability for assigned objectives. The consultants were led to believe that some objectives were beyond the control of the team members and that they should not be held accountable if these were not attained. However, as accurate information emerged, the consultants realised that these objectives, for which staff were not being held accountable, were pivotal to the organisation's viability. Therefore, the performance-management system had to be adjusted to ensure accountability, but this change occurred only in the later stages of the project. The senior manager in question was willing to secure short-term gains at the expense of the company's long-term viability by creating the impression that the department was not underperforming, even though its performance was inextricably linked to overall organisational outcomes.

The senior managers were employed on fixed-term contracts, and the HR strategies under development would have applied to them. When one manager argued that team members should not be held accountable but should remain eligible for the proposed compensation, it became apparent that policies were being influenced by individuals with a direct personal stake in the matter. Given the limited duration of their contracts, it is possible that, although they understood their responsibilities as primary stakeholders, they did not consistently act in the organisation's best interests. Their behaviour sometimes appeared to advance their personal interests first and foremost, especially given the fact that the renewal of their contract depended on the Executive Board and was not guaranteed.

The consultants were surprised by the client's lack of transparency, given that their task was to co-create an HR strategy with the organisation. Appelbaum et al (2004) note that successful management consulting projects require not only clarity regarding the scope of the project but also open and honest communication between all involved parties. Thus, the client organisation's opacity may be interpreted through the principal–agent lens as an agency problem. Given the aforementioned factors, it appears that misinformation and transparency deficits were occasionally driven by self-interest. Even the director's aspiration to redirect the organisation may have been motivated by a desire to create a legacy or boost profitability for primary stakeholders.

Reflexive Insights into Co-Creation and Consultant Behaviour
Co-creation goes beyond simply bringing clients and consultants together. For it to function effectively and generate the knowledge and support desired by the client organisation, the client–consultant relationship must be characterised by mutual honesty, transparency and trust. Examining transparency in a business management setting, Parris et al (2015) support this view, arguing that it is difficult to foster both accountability and trust without transparency.

Reflecting on this project, the lead consultants realised that, in seeking to please the client, they were over-accommodating, making the necessary project changes whenever new information was revealed. The first and only documented evidence of frustration on the part of the consultants came with the submission of the final report, in its cover email, which pointed to the 'initial lack of transparency from some senior management members' as resulting in project delays and scope creep. Although the consultants had previously discussed these changes and setbacks, they did so in a supportive and accommodating tone, assuring the client that they would do whatever was necessary to ensure the project's success.

This approach may have encouraged the client organisation's behaviour, exacerbating its opacity. When divergent views arose, it was difficult to reconvene the management team due to scheduling conflicts; however, the consultants should have stressed that such a meeting was essential. The board presentation could also have been used to signal the need for another joint session with the management team. A desire to preserve the working relationship and assist the client, especially after learning of its financial constraints, may have blurred boundaries and led the consultants to over-compensate.

This over-compensation may have been driven by a wish to leave a positive impression, particularly in light of the negative views that some stakeholders hold of consultants and the desire not to be perceived as practitioners who fail to add value. A similar sentiment is expressed by Dakkoune et al (2025), who discuss the ambivalent views of some stakeholders towards consultants, especially in the aftermath of scandals. Had a clear escalation policy been in place, it would have allowed the consultancy to move forward more decisively and reach its conclusion earlier.

The Impact of the Lack of Client Transparency on the Project Team
Client opacity affected the consultancy project in two critical ways: it led to scope creep, and it undermined the consulting team's morale. Misinformation and consistent personnel changes stretched the timeline from just five months to two years. Although the consultants ultimately delivered what had originally been requested, upholding their professional integrity, the lengthy extended scope made the assignment financially unprofitable.

Notably, a significant impact on the consulting team was observed. Given the speed at which the project was initially expected to be completed, five other consultants were assigned to the team with specific tasks. In addition to the HR strategy, there was a policy component aimed at ensuring that the organisation's people policies reflected those of an employer of choice and complied with all relevant labour laws. This task was assigned to two team members, with the two lead consultants responsible for overseeing it.

By the end of the first year, despite the lead consultants continued provision of feedback to the consulting team, most team members became disengaged from the project. The two consultants responsible for the policies submitted a draft, but the responsibility to complete the HR strategy and the policy document was left to the lead consultants.

Writing in the context of the construction industry, Khan et al (2020) postulate that project delays can lead to frustration for both the project team and even external stakeholders, that is, investors. This frustration can discourage foreign investment and, in some cases, give way to the abandonment of a project. The team's frustration became clear to the lead consultants through their gradual absences from internal consulting team meetings, although this was somewhat understandable given the long periods during which there was little to report due to the aforementioned management changes.

The WhatsApp chat initially established to facilitate communication about the project remained functional, but the weekly project meetings eventually ceased following the director's departure, given that there was generally little progress to report. This lack of engagement was understandable: team members may have had other commitments. Additionally, there may have been a general sense that the project was stalled. People often seek a sense of accomplishment in their work, which this consultancy did not offer.

Towards the end of the consultancy project, the lead consultants experienced a significant degree of frustration, a sentiment that they communicated to the remaining senior manager overseeing the project's completion. Nevertheless, they remained steadfast in their commitment to support this manager and protect their professional reputations. Despite their frustration, they took satisfaction in guiding the project to its conclusion and bolstering their consulting portfolio. Ultimately, they opted to simply accept the necessary revisions to minimise reputational risk. As Blackman (2025) observes, consultants are judged not only based on their deliverables but also by their character; thus, abandoning the project could have seriously damaged their professional credibility.

Recommendations

At the conclusion and sign-off of the project two years later, the consultants reflected on how projects set in similar environments could minimise these challenges to ensure a successful and timely conclusion. To this end, they proposed the following five recommendations:

1. In a similarly structured organisation, to limit agency problems, a member of the Executive Board, preferably from the HR sub-committee, should be assigned as the project sponsor and participate in the inception meeting to confirm the project's intended scope and deliverables. This would ensure alignment between the principal, the Executive Board and the agent (i.e. senior management). This alignment would support timely information sharing and reduce the likelihood of the project drifting from its intended mandate.

Visible board involvement from the outset would also underscore the project's strategic importance and reassure all stakeholders of senior oversight throughout the engagement, thereby enabling smoother collaboration. It would also be advisable to clarify not only the project mandate but also the escalation channels and decision rights at the inception meeting.

2. To prevent deviations from the agreed process and safeguard the integrity of the project, the contract should include a clause requiring compliance by both parties. In addition, the methodology or approach to be followed when departing from the agreed process is necessary should be documented in the contract.

3. According to Basu et al (2011), consultants should ensure that penalty clauses are embedded in contracts to address scope creep. They posit that compensation in a client–consultant relationship should be linked directly to deliverables. At the same time, client organisations should incur financial penalties when their actions knowingly delay a project, potentially damaging the consulting firm's reputation and forcing the delivery of a compromised strategy. Three readily monitored metrics could be incorporated into contracts: adherence to agreed deadlines, timely data disclosure and completion of project milestones. If either party breaches these obligations without a valid reason, that party should be penalised in some way. Consultants frequently contend with overruns and unprofitable engagements, a risk that is particularly serious for solo practitioners and small firms, given that prolonged delays disrupt cash flow and other operational requirements.

4. A framework should be established that focuses on the provision of all required information, thereby enabling the consulting firm to deliver appropriate support and guidance. When engaging consultants, client organisations conduct the necessary due diligence as part of their procurement processes and are therefore fully aware of the consulting firm's reputation and capabilities. On this basis, clients should be willing to disclose the required information to allow consultants to provide effective guidance. Smaller consulting firms may be willing to go above and beyond to build long-term relationships and, therefore, have a vested interest in ensuring their clients' long-term sustainability and viability.

5. Consultants must recognise that principal–agent conflict may arise and should include it on their pre-engagement checklist, outlining strategies from the outset to limit or mitigate its effects on the project. One effective strategy for similarly structured organisations would be to schedule alignment sessions (a) at the inception of the project, (b) at the midpoint, and (c) during the review of the draft final report. Each session should include a board-level representative to ensure alignment with the client organisation's overall strategy and direction, thereby reducing principal–agent tension and preventing unnecessary project delays.

Limitations and Future Research

This research centres on the analysis of a single case involving an organisation with not-for-profit or community-service leanings whose employees are on fixed-term contracts. Thus, the transferability of its findings may be limited. However, the agency problem that affected client transparency in this case can occur in any organisational structure. Notably, one oversight in this project outlines an interesting opportunity for future research: the project-sponsorship structure could have given way to a more efficient and timelier completion of the project. Further research should thus explore which project-sponsorship structures minimise information asymmetry and promote greater client transparency. Moreover, penalty clauses could be examined to determine whether they can improve client transparency in consultancy projects.

Conclusion

This study set out to achieve three objectives. First, it examined how principal–agent conflict contributed to the lack of client transparency in the considered case, which provided anecdotal evidence of leaders failing to act in their organisation's interest. Bendickson et al (2016) observe that conflict often arises between principals and agents when contracts are imperfect, and resources are insufficient to anticipate every scenario. Evidently, maintaining objectivity can be difficult when decisions affect one's livelihood, especially under fixed-term contracts.

Second, the study explored the impact of a lack of client transparency on the project's outcomes. This lack of transparency on the part of the client generated scope creep and, ultimately, led supporting team members to disengage as the project dragged on over the course of two years.

Third, the study presented five recommendations for reducing the likelihood of similar scenarios moving forward. As Da Costa et al (2020) posit, the client organisation needs to see itself as an active agent in shaping its own future throughout a consultancy project. To facilitate this kind of self-perception, transparency on the part of the client is critical.

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