s22

From: Andrew Orme
Sent: Thursday, 18 June 2026 10:45 AM
To: Janette Luu; Peter Koit
Subject: FW: Parliamentary Joint Committee letter [SEC=OFFICIAL]
Attachments: PJC response from Peter de Cure TPB Chair addition.docx

Importance: High

Follow Up Flag: Follow up
Flag Status: Completed

OFFICIAL

Peter and Janette,

Subject to anything else you might suggest, this is the proposed letter back to the PJC.

Could you let me know ASAP if you have any concerns or suggestions as I would like to get PdCs final okay on this shortly.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: s22 <s22
Sent: Thursday, 18 June 2026 10:13 AM
To: Andrew Orme <s22
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]
Importance: High

OFFICIAL

Hi Andrew,

Letter attached for your review. Could I please ask that you review the first paragraph that I have the language of and on re letters dated correct.

Kind regards,

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

From: Andrew Orme <s22
Sent: Thursday, 18 June 2026 9:10 AM
To: s22 <s22
Subject: FW: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Hi s22

Can you get a letter put together on that basis? I will review before it goes to Peter for his final okay.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter deCure <s22
Sent: Wednesday, 17 June 2026 6:09 PM
To: Andrew Orme <s22
Cc: Peter Koit <s22 Janette Luu <s22 s22

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<s22 [redacted]>
Subject: Re: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Thanks Andrew

I am ok to proceed on that basis

Regards
Peter

From: Andrew Orme <s22 [redacted]>
Sent: Wednesday, 17 June 2026 17:36:38
To: Peter deCure <s22 [redacted]>
Cc: Peter Koit <s22 [redacted]> Janette Luu <s22 [redacted]> s22 [redacted]
<s22 [redacted]>
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Peter,

You might recall that the letter from the PJC a couple of weeks back requested both a response by 12 June and a follow up response ahead of their hearing on Friday about anything further we had obtained.

These are their words:

> Additionally, the committee requests that the TPB provide any further relevant information received in relation to this matter after Friday, 12 June 2026 by **COB Wednesday, 17 June 2026** or confirmation that no additional materials or information have been received. This is to assist the committee in its preparation for a public hearing into this matter to be held on Friday, 19 June 2026.

KPMG sent us additional information, which appears to be most of the rest of what we asked. This was received **on** the 12th of June. I can't tell whether it was strictly received before or after we provided our letter to the Committee. Either way, it doesn't really change what we did or would have told them.

Are you comfortable with us responding along these lines to be sent by you:

> "I refer to the PJC's letter to me on 5 June 2026 and my response of 12 June 2026. The letter of 5 June 2026 requested an update on any additional materials received after 12 June or confirmation that no additional materials have been received.
>
> My letter of 12 June referred to KPMG providing a partial response to our information request. On 12 June, KPMG provide additional information to the TPB in response to that request for

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information. Noting the observations in the final paragraph of our 12 June letter about balancing our commitments, there is no further specific information that we can share with Committee at this time."

If you are okay with this approach, I'll get a letter drafted up ASAP for your formal approval in the morning. I note we are later than they have requested, but at least they will have the response before their hearing on Friday.

Regards,
Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Andrew Orme
Sent: Friday, 12 June 2026 12:06 PM
To: Peter deCure <s22
Cc: s22 <s22 s22 <s22 Janette Luu <s22 Peter Koit <s22
Subject: Parliamentary Joint Committee letter

Peter,

Attached is the updated letter, although it would need your signature added which I expect s22 can help with.

I am talking to the ATO's general counsel area shortly (although Nick himself is unable to talk) and will let you know if anything else comes out of this. The ATO are also dealing with a request from the Committee, although I anticipate it is more about procurement.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Tax Practitioners Board
GPO Box 1620 SYDNEY NSW 2001

Australian Government | TAX PRACTITIONERS BOARD

Senator Deborah O'Neill
Committee Chair
Parliamentary Joint Committee on Corporations and Financial Services

By email to: corporations.joint@aph.gov.au Date: 18 June 2026

Dear Senator

I refer to your letter to me on 5 June 2026 and my response of 12 June 2026. The letter of 5 June 2026 requested an update on any additional materials received after 12 June or confirmation that no additional materials have been received.

My letter of 12 June referred to KPMG providing a partial response to our information request. On 12 June, KPMG provide additional information to the TPB in response to that request for information. Noting the observations in the final paragraph of our 12 June letter about balancing our commitments, there is no further specific information that we can share with Committee at this time.

Yours sincerely,

Peter de Cure, AM

Chair

Tax Practitioners Board

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s22

From: Andrew Orme
Sent: Thursday, 11 June 2026 5:24 PM
To: Peter deCure
Cc: Peter Koit; Janette Luu
Subject: draft response to Parliamentary Joint Committee
Attachments: PJC response 110626.docx

Peter,

Please find attached a draft response to the Committee. It is styled as coming from me, but could be reframed as from you if that is your preference.

I'd be happy to discuss at any time tomorrow, noting that the Committee has sought a response by tomorrow.

You expressed interest in the correspondence with KPMG. I haven't enclosed at this stage – with two different issues in mind, one being be seen to preserve your independence if these issues later find their way to a BCC, and the other being mindful of potential future questions about your past role and conflicts of interest. However, I can provide if you wish.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Dear Senator

I refer to your letter of 5 June 2026 to Mr de Cure, the Chair of the Tax Practitioners Board (TPB).

In your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services you have requested further information relating to the KPMG whistleblower matter. Specifically, you have requested the substance of Mr de Cure's evidence to the Senate Standing Committee on Economics and updated or further information received from KPMG since 27 May 2026.

Further to the TPB's correspondence of 27 May 2026, we provide additional context to the comments made by Mr de Cure at Senate Estimates on 4 June 2026:

- After the TPB became aware of the allegations when they were raised in the Senate on 24 March 2026, we made inquiries of KPMG and had meetings with them.
- KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter included attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.
- The TPB followed up with a formal notice to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of client confidential information.
- Subsequent to our 27 May 2026 response to the Committee, we have received a partial response to our request and KPMG has foreshadowed that additional information will be provided shortly.

To assist the Committee, the following contextual information is provided:

- The TPB has jurisdiction over individuals and entities (partnerships and companies) who are registered tax agents or BAS agents. If individuals involved in the allegations are not registered with the TPB, the TPB does not have jurisdiction over those individuals.
- KPMG is a registered tax agent and is therefore subject to the obligations in the Tax Agent Services Act 2009. These obligations include:
  - A requirement to comply with the legislated Code of Professional Conduct. Some Code items are specific to the provision of taxation services, but there are other Code items that are broader. For instance, as a registered tax agent, KPMG must act with honesty and integrity and must act lawfully in the best interests of their clients.
  - An ongoing requirement for registration of a partnership as a tax agent is that all partners are fit and proper persons.
- If there are specific individuals within KPMG who are registered tax agents and are involved in the matters subject of the allegations, this may also be of interest to the TPB.

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Although the TPB has not commenced a new investigation in response to the allegations, in 2025 the TPB commenced an investigation in relation to KPMG on an unrelated matter, which remains ongoing. The TPB is considering these new allegations (and any other identified issues) as part of the existing investigation.

The recent response the TPB received from KPMG identifies certain audit tender clients, KPMG personnel involved in the audit tenders and those personnel who viewed Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG personnel.

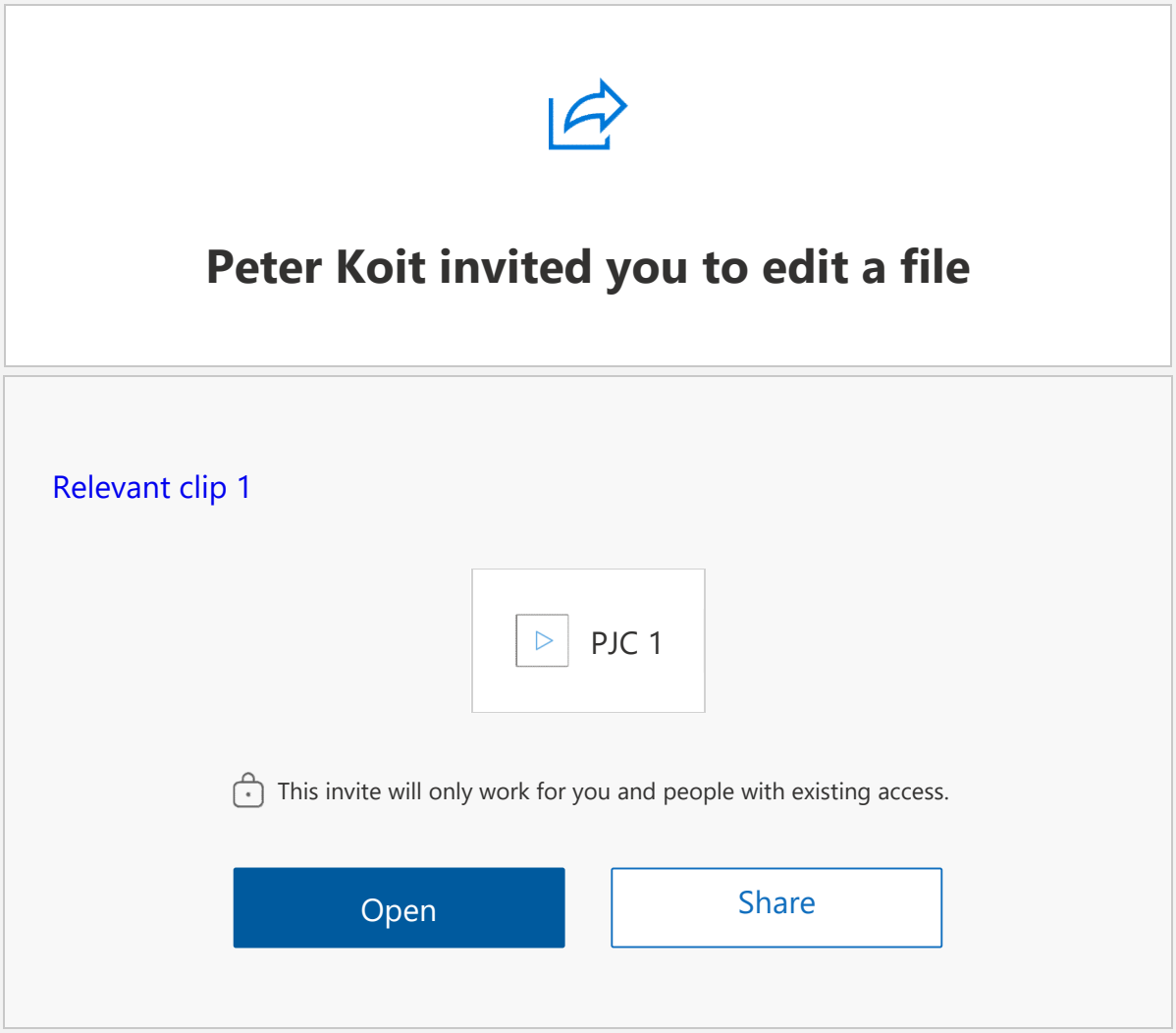
In this letter we have provided a high-level description of the nature of the information we have received but not the documents to the Committee. In providing this information to the Committee, the TPB is seeking to balance our commitment to working transparently with the Committee, with issues of wider public policy around obligations to preserve the secrecy and privacy of tax practitioner information, procedural fairness and not prejudicing any investigations.

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s22

From: Peter Koit
Sent: Friday, 26 June 2026 8:12 AM
To: Andrew Orme; Janette Luu
Subject: Peter Koit shared "PJC 1" with you

Follow Up Flag: Follow up
Flag Status: Completed



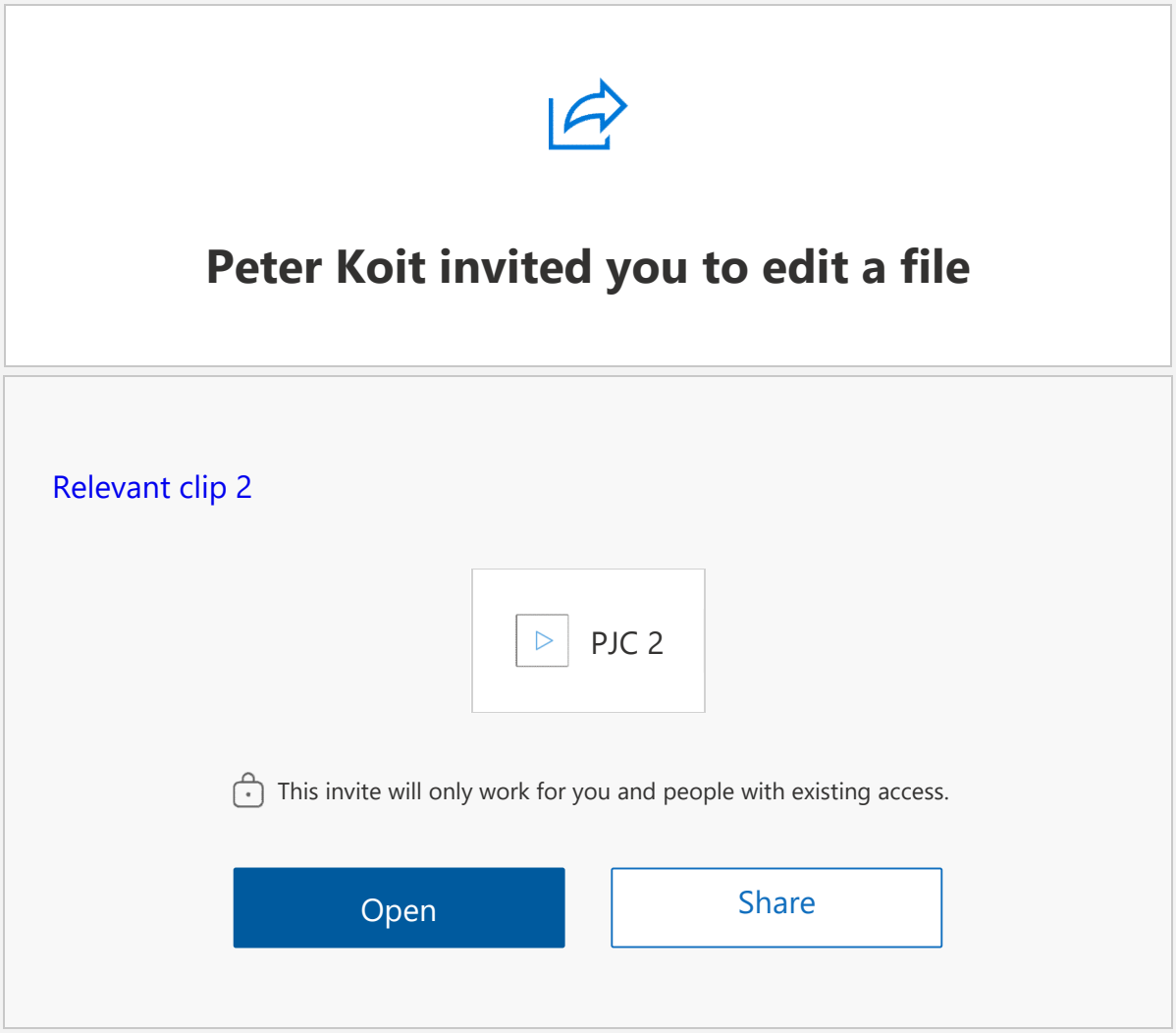
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s22

From: Peter Koit
Sent: Friday, 26 June 2026 8:12 AM
To: Andrew Orme; Janette Luu
Subject: Peter Koit shared "PJC 2" with you

Follow Up Flag: Follow up
Flag Status: Completed



TAX PRACTITIONERS BOARD

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s22

From: s22
Sent: Friday, 12 June 2026 10:55 AM
To: Andrew Orme
Subject: TPB Letter to Senate - KPMG [SEC=OFFICIAL:Sensitive]
Attachments: TPB Letter.dotx

OFFICIAL: Sensitive

Hi Andrew,

I have made some changes to respond in first person language. Could you please review the attached letter, I will need to add the addressing information.

Kind regards,

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

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Tax Practitioners Board
GPO Box 1620 SYDNEY NSW 2001

Australian Government | TAX PRACTITIONERS BOARD

CONFIDENTIAL

Name
Address1
Address2
Address3
Address4

By email to: Email address Date: 12 June 2026

Dear Senator

I refer to your letter of 5 June 2026 addressed to me as the Chair of the Tax Practitioners Board (TPB).

In your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services you have requested further information relating to the KPMG whistleblower matter. Specifically, you have requested the substance of the evidence given to the Senate Standing Committee on Economics and any updated or further information received from KPMG since 27 May 2026.

Further to the TPB's correspondence of 27 May 2026, I provide additional context to the comments made by me at Senate Estimates on 4 June 2026:

- After the TPB became aware of the allegations when they were raised in the Senate on 24 March 2026, the TPB made inquiries of KPMG and had meetings with them.
- KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter included attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.
- The TPB followed up with a formal notice to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of client confidential information.
- Subsequent to our 27 May 2026 response to the Committee, the TPB have received a partial response to our request and KPMG has foreshadowed that additional information will be provided shortly.

To assist the Committee, the following contextual information is provided:

- The TPB has jurisdiction over individuals and entities (partnerships and companies) who are registered tax agents or BAS agents. If individuals involved in the allegations are not registered with the TPB, the TPB does not have jurisdiction over those individuals.
- KPMG is a registered tax agent and is therefore subject to the obligations in the Tax Agent Services Act 2009. These obligations include:
  - A requirement to comply with the legislated Code of Professional Conduct. Some Code items are specific to the provision of taxation services, but there are other Code items that are broader. For instance, as a registered tax agent, KPMG must act with honesty and integrity and must act lawfully in the best interests of their clients.

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- An ongoing requirement for registration of a partnership as a tax agent is that all partners are fit and proper persons.

- If there are specific individuals within KPMG who are registered tax agents and are involved in the matters subject of the allegations, this may also be of interest to the TPB.

Although the TPB has not commenced a new investigation in response to the allegations, in 2025 the TPB commenced an investigation in relation to KPMG on an unrelated matter, which remains ongoing. The TPB is considering these new allegations (and any other identified issues) as part of the existing investigation.

The recent response the TPB received from KPMG identifies certain audit tender clients, KPMG personnel involved in the audit tenders and those personnel who viewed Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG personnel.

In this letter I have provided a high-level description of the nature of the information the TPB have received but not the documents to the Committee. In providing this information to the Committee, the TPB is seeking to balance our commitment to working transparently with the Committee, with issues of wider public policy around obligations to preserve the secrecy and privacy of tax practitioner information, procedural fairness and not prejudicing any investigations.

Yours sincerely,

Signature block

Peter de Cure

Chair

Tax Practitioners Board

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s22

From: s22
Sent: Friday, 12 June 2026 11:08 AM
To: Andrew Orme
Subject: RE: TPB Letter to Senate - KPMG [SEC=OFFICIAL:Sensitive]
Attachments: CONFIDENTIAL.docx

OFFICIAL: Sensitive

Hi Andrew,

Addressing details updated

Kind regards,

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

From: s22
Sent: Friday, 12 June 2026 10:54 AM
To: Andrew Orme <s22
Subject: TPB Letter to Senate - KPMG

Hi Andrew,

I have made some changes to respond in first person language. Could you please review the attached letter, I will need to add the addressing information.

Kind regards,

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

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Released under FOI

Tax Practitioners Board
GPO Box 1620 SYDNEY NSW 2001

Australian Government | TAX PRACTITIONERS BOARD

CONFIDENTIAL

Senator Deborah O'Neill
Committee Chair
PJS CFS

By email to: corporations.joint@aph.gov.au Date: 12 June 2026

Dear Senator

I refer to your letter of 5 June 2026 addressed to me as the Chair of the Tax Practitioners Board (TPB).

In your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services you have requested further information relating to the KPMG whistleblower matter. Specifically, you have requested the substance of the evidence given to the Senate Standing Committee on Economics and any updated or further information received from KPMG since 27 May 2026.

Further to the TPB's correspondence of 27 May 2026, I provide additional context to the comments made by me at Senate Estimates on 4 June 2026:

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- KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter included attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.
- The TPB followed up with a formal notice to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of client confidential information.
- Subsequent to our 27 May 2026 response to the Committee, the TPB have received a partial response to our request and KPMG has foreshadowed that additional information will be provided shortly.

To assist the Committee, the following contextual information is provided:

- The TPB has jurisdiction over individuals and entities (partnerships and companies) who are registered tax agents or BAS agents. If individuals involved in the allegations are not registered with the TPB, the TPB does not have jurisdiction over those individuals.
- KPMG is a registered tax agent and is therefore subject to the obligations in the Tax Agent Services Act 2009. These obligations include:
  - A requirement to comply with the legislated Code of Professional Conduct. Some Code items are specific to the provision of taxation services, but there are other Code items that are broader. For instance, as a registered tax agent, KPMG must act with honesty and integrity and must act lawfully in the best interests of their clients.

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- An ongoing requirement for registration of a partnership as a tax agent is that all partners are fit and proper persons.

- If there are specific individuals within KPMG who are registered tax agents and are involved in the matters subject of the allegations, this may also be of interest to the TPB.

Although the TPB has not commenced a new investigation in response to the allegations, in 2025 the TPB commenced an investigation in relation to KPMG on an unrelated matter, which remains ongoing. The TPB is considering these new allegations (and any other identified issues) as part of the existing investigation.

The recent response the TPB received from KPMG identifies certain audit tender clients, KPMG personnel involved in the audit tenders and those personnel who viewed Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG personnel.

In this letter I have provided a high-level description of the nature of the information the TPB have received but not the documents to the Committee. In providing this information to the Committee, the TPB is seeking to balance our commitment to working transparently with the Committee, with issues of wider public policy around obligations to preserve the secrecy and privacy of tax practitioner information, procedural fairness and not prejudicing any investigations.

Yours sincerely,

Signature block

Peter de Cure

Chair

Tax Practitioners Board

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s22

From: s22
Sent: Tuesday, 21 July 2026 12:32 PM
To: Andrew Orme
Subject: RE: Two options for the PJC [SEC=OFFICIAL:Sensitive]
Attachments: PJC response on KPMG from Peter de Cure TPB Chair -.docx

OFFICIAL: Sensitive

Hi Andrew,

Attached is a draft response letter to the PJC for you to review and share with PdC for final sign off.

Kind regards,

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

Released under FOI

From: Andrew Orme <s22
Sent: Tuesday, 21 July 2026 9:20 AM
To: s22 <s22
Subject: FW: Two options for the PJC [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

We need to put together the response as a letter back to Senator O'Neill.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

From: Peter deCure <s22 [redacted]
Sent: Monday, 20 July 2026 4:41 PM
To: Andrew Orme <s22 [redacted]
Subject: Re: Two options for the PJC [SEC=OFFICIAL:Sensitive]

Andrew

Yes I prefer your version. With one very minor change to add and a

> It is well known to the Board that I am a former partner of KPMG and that I have some contact with KPMG through their auditing of companies' that I am a director of.
> Despite what is attributed to me in an AFR article, I believe I mentioned to the Board ~~in one of our meetings~~ that an audit partner had spoken to me about the scandal. ~~I think this occurred at the Board meeting on 24 June.~~ However, I didn't formally raise it as a disclosure and it wasn't recorded in the Minutes of a ~~the June meeting or~~ ~~any other~~ meeting.

Regards
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 [redacted] | E s22 [redacted]

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Australian Government | TAX PRACTITIONERS BOARD

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From: Andrew Orme <s22 [redacted]
Date: Monday, 20 July 2026 at 4:08 pm
To: Peter deCure <s22 [redacted]
Subject: RE: Two options for the PJC [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Peter,

If you want to stick with the answer to 3, do you think perhaps it is better to be less specific about when?
Suggestion:

It is well known to the Board that I am a former partner of KPMG and that I have some contact with KPMG through their auditing of companies' that I am a director of.
Despite what is attributed to me in an AFR article, I believe I mentioned to the Board ~~in one of our meetings~~ that an audit partner had spoken to me about the scandal. ~~I think this occurred at the Board meeting on 24 June.~~ However, I didn't formally raise it as a disclosure and it wasn't recorded in the Minutes of ~~the June meeting or~~ ~~any other~~ meeting.

Subject to your thoughts, I'll put it in the right format and send it through.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter deCure <s22
Sent: Monday, 20 July 2026 2:33 PM
To: Andrew Orme <s22
Subject: Re: Two options for the PJC [SEC=OFFICIAL:Sensitive]

Thanks Andrew,

I am happy with the answer to question 3, largely because I believe the AFR's entire article is based on unauthorised disclosure that emanates directly from the TPB.

I am happy with your simplification of the answer to question 4.

So from me, once addressed and signed, good to go.

Regards
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

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From: Andrew Orme <s22 [redacted]
Date: Monday, 20 July 2026 at 1:43 pm
To: Peter deCure <s22 [redacted]
Subject: RE: Two options for the PJC [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Peter,

I have suggested a few small changes.

Let me know once you've determined how you want to approach the third question.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

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From: Peter deCure <s22 [redacted]
Sent: Monday, 20 July 2026 11:42 AM
To: Andrew Orme <s22 [redacted]
Subject: Re: Two options for the PJC [SEC=OFFICIAL:Sensitive]

Andrew

Have a read through this version please

Cheers
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 [redacted] | E s22 [redacted]

tpb.gov.au |

From: Andrew Orme <s22 [redacted]
Date: Friday, 17 July 2026 at 1:58 pm
To: Peter deCure <s22 [redacted]
Subject: Two options for the PJC [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Peter,

I've attached two options. Personally, I have a slight preference for the more expansive one, which I've pared back a bit from the version I shared with PK and JL. But there are pros and cons of each approach.

You can give me your views, or we can talk again.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

tpb.gov.au |

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Proposed answers to PJC questions

Before answering the specific questions asked, it is important to provide some contextual details of the role of the Board (including myself as Chair) and the role of TPB staff in investigations.

The Board is supported by TPB staff who are employees of the Australian Taxation Office and are made available to support the Board.

The TPB's long standing standard practice is that the investigations process is run by the TPB staff rather than the Board. ~~neither the Board as a whole, nor myself as Chair, are involved in the investigation process unless and until the matter is referred for decision to the Board Conduct Committee.~~ ~~This process is designed to ensure that there is procedural fairness for the tax practitioner. It also represents an effective separation of duties between the Board (including the Chair) and the investigation team, which contributes to the integrity of the decision-making process.~~

~~The TPB staff undertake the key investigative steps without involvement of the Board~~This includes the TPB staff:

- Considering intelligence of a potential breach (e.g. a complaint from the public) and whether it warrants further action,
- Where a complaint justifies further action, making preliminary inquiries to determine whether an investigation is warranted.
- Deciding whether to investigate a matter.
- Undertaking an investigation, including requiring the production of evidence and interviews with relevant parties.
- Preparing a submission that sets out any allegations against the tax practitioner and the evidence supporting those allegations. The same submission is shared with the tax practitioner for their response and then provided to the Board Conduct Committee.

The Board Conduct Committee (a subcommittee of the Board), meets every few weeks to consider whether the breaches as alleged by TPB staff are made out, and determine any sanctions that may be appropriate for those breaches. I sometimes sit as a member of the Board Conduct Committee (but not as Chair). For most cases, the receipt of Board Conduct Committee papers a week or two before the meeting is the first exposure of Board members to a matter.

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For cases of greater significance or heightened sensitivity, I receive ~~very~~ high-level briefings from the Secretary and Assistant Secretaries. These occur as required, but typically about once every five weeks, as well as prior to Senate Estimates. ~~from time to time~~. The investigative case teams are not involved in these briefings. ~~These help me be prepared for Parliamentary interest (e.g. answering questions at Senate Estimates), and media interest, as well as providing me with assurance that cases are progressing.~~

For more information about the investigations process, see the investigations page on our website: Investigations | Tax Practitioners Board. In practice, the Board itself (via the Board Conduct Committee) is only a decision-maker in step 6 of the 8-step process.

I now turn to addressing your specific questions.

• *Given your history of 25 years of service with KPMG, have you recused yourself from any form of inquiry underway? If so, please provide details of all steps taken.*

I have recused myself from any involvement in the current KPMG investigation. I have adopted a formal conflict management plan (copy enclosed) in relation to this matter. This plan clearly set out steps taken to ensure that I take no part in the TPB's investigation or decision making in relation to this matter.

Soon after becoming aware of the matter, I gave initial consideration to whether there was cause to avoid all engagement of any type with the matter (for instance in handling questions at Senate Estimates). I came to the view that I had no conflict of interest that would require me to take this step. In particular, I have no ongoing financial interest in KPMG and provide no services to KPMG. I have not been a partner at KPMG for about 14 years, and I have not had any employment with the firm for about 13 years. I do not have a personal relationship with any of the people subject to the allegations.

I note that in previous matters involving KPMG or former KPMG personnel, I have recused myself from consideration of the matter at the Board Conduct Committee. This has been done out of an abundance of caution given the risk that conflict might be perceived. That most recently occurred early this year. The timing of such recusal would normally be shortly before the relevant Board Conduct Committee meeting. The current matter has not reached that stage.

In light of the heightened interest and sensitivity of this matter, I had cause to revisit whether to take more immediate steps around the perception of a conflict of interest in late June. I discussed the matter with the Secretary and I agreed that I ought to recuse myself from any decision-making in relation to the matter. This was shortly before the statements made ~~in the~~ by ~~Senate~~ Senator Gallagher that are referred to in your letter. I subsequently adopted the formal conflict management plan attached after consulting with the Board and the Secretary.

Commented [AO1]: The description as either 'high-level' or 'very high-level' provoked some internal contention.

Despite this, I tend to think high-level is appropriate. We don't get into the forensic detail of the cases, a detailed case plan or the precise nature of emerging allegations.

I'm concerned that without this, the politicians might form the view that you have an in-depth knowledge or this and other significant cases. I also would not want this to be seized on by litigants to challenge procedural fairness.

Commented [AO2]: Whilst I expect to be called before the PJC, this perhaps increases the chances of the Assistant Secretaries being called as well.

Released under F

• *You stated in Estimates that members of the TPB met with KPMG to discuss these matters. Were you present at any of the meetings that the TPB has conducted with KPMG to date? Please provide details and any relevant documentation.*

No, I was not present at any of the meetings.

~~Consistently with the separation of duties referred to above,~~ I was not aware at the time that the meetings were occurring. I have no records of who attended or what was discussed.

• *Is it the case that, as reported in the AFR, you did not declare to the TPB that a KPMG audit partner had spoken to you about the scandal? If so, why not? Have you since declared this and, if so, on what date?*

It is well known to the Board that I am a former partner of KPMG and that I have some contact with KPMG through their auditing of companies' that I am a director of.

Despite what is attributed to me in an AFR article, I believe I mentioned to the Board in one of our meetings that an audit partner had spoken to me about the scandal. I think this occurred at the Board meeting on 24 June. However, I didn't formally raise it as a disclosure and it wasn't recorded in the Minutes of the June meeting or any other meeting.

Commented [AO3]: For further consideration.

• *Is it the case, as media have reported, that you made the suggestion that the whistleblower allegations could be from an aggrieved employee, with the effect that these allegations were dismissed or downplayed?*

I accept that I described the whistleblower as an aggrieved employee. It was not my intention in making this statement to dismiss or downplay the allegations. I did not express any view concluded or otherwise about the appropriateness or veracity of the person's claims. I regard the AFR's reporting of the matter as speculative and pejorative.

The statement was not made in the context of any decision-making by the Board in relation to the KPMG matter. Consistently with the separation of duties described above, the Board has made no decisions related to the KPMG matter.

Released under F

Proposed answers to PJC questions

~~Before answering the specific questions asked, it is important to provide some contextual details of the role of the Board (including myself as Chair) and the role of TPB staff in investigations.~~

~~The Board is supported by TPB staff who are employees of the Australian Taxation Office and are made available to support the Board.~~

~~The TPB's long standing standard practice is that neither the Board as a whole, nor myself as Chair, are involved in the investigation process unless and until the matter is referred for decision to the Board Conduct Committee. This process is designed to ensure that there is procedural fairness for the tax practitioner. It also represents an effective separation of duties between the Board (including the Chair) and the investigation team, which contributes to the integrity of the decision-making process.~~

~~The TPB staff undertake the key investigative steps without involvement of the Board:~~

- ~~Considering intelligence of a potential breach (e.g. a complaint from the public) and whether it warrants further action,~~
- ~~Where a complaint justifies further action, making preliminary inquiries to determine whether an investigation is warranted.~~
- ~~Deciding whether to investigate a matter.~~
- ~~Undertaking an investigation, including requiring the production of evidence and interviews with relevant parties.~~
- ~~Preparing a submission that sets out any allegations against the tax practitioner and the evidence supporting those allegations. The same submission is shared with the tax practitioner for their response and then provided to the Board Conduct Committee.~~

~~The Board Conduct Committee (a subcommittee of the Board), meets every few weeks to consider whether the breaches as alleged by TPB staff are made out, and determine any sanctions that may be appropriate for those breaches. I sometimes sit as a member of the Board Conduct Committee (but not as Chair). For most cases, the receipt of Board Conduct Committee papers a week or two before the meeting is the first exposure of Board members to a matter.~~

~~For cases of greater significance or heightened sensitivity, I receive very high-level briefings from the Secretary and Assistant Secretaries from time to time. The~~

Released under F

~~investigative case teams are not involved in these briefings. These help me be prepared for Parliamentary interest (e.g. answering questions at Senate Estimates), and media interest, as well as providing me with assurance that cases are progressing.~~

~~For more information about the investigations process, see the investigations page on our website: Investigations | Tax Practitioners Board. In practice, the Board itself (via the Board Conduct Committee) is only a decision-maker in step 6 of the 8-step process.~~

~~I now turn to addressing your specific questions.~~

• *Given your history of 25 years of service with KPMG, have you recused yourself from any form of inquiry underway? If so, please provide details of all steps taken.*

I have recused myself from any involvement in the current KPMG investigation. I have adopted a formal conflict management plan (copy enclosed) in relation to this matter. This plan clearly set out steps taken to ensure that I take no part in the TPB's investigation or decision making in relation to this matter.

Soon after becoming aware of the matter, I gave initial consideration to whether there was cause to avoid all engagement of any type with the matter (for instance in handling questions at Senate Estimates). I came to the view that I had no conflict of interest that would require me to take this step. In particular, I have no ongoing financial interest in KPMG and provide no services to KPMG. I have not been a partner at KPMG for about 14 years, and I have not had any employment with the firm for about 13 years. I do not have a personal relationship with any of the people subject to the allegations.

I note that in previous matters involving KPMG or former KPMG personnel, I have recused myself from consideration of the matter at the Board Conduct Committee. This has been done out of an abundance of caution given the risk that conflict might be perceived. That most recently occurred early this year. ~~The timing of such recusal would normally be shortly before the relevant Board Conduct Committee meeting.~~ The current matter has not reached that stage.

In light of the heightened interest and sensitivity of this matter, I had cause to revisit whether to take more immediate steps around the perception of a conflict of interest in late June. I discussed the matter with the Secretary and I agreed that I ought to recuse myself from any decision-making in relation to the matter. This was shortly before the statements made ~~in the~~ by ~~Senate~~ Senator Gallagher that are referred to in your letter. I subsequently adopted the formal conflict management plan attached after consulting with the Board and the Secretary.

• *You stated in Estimates that members of the TPB met with KPMG to discuss these matters. Were you present at any of the meetings that the TPB has conducted with KPMG to date? Please provide details and any relevant documentation.*

Released under F

No, I was not present at any of the meetings.

~~Consistently with the separation of duties referred to above,~~ I was not aware at the time that the meetings were occurring. I have no records of who attended or what was discussed.

This is typical of how we work. Investigation work is undertaken by TPB staff seconded from the Australian Taxation Office. The Board's key decision-making role is later through the Board Conduct Committee when decisions are made about whether there has been a breach of the Code of Professional Conduct and what sanctions are appropriate. For more information about the investigations process, see the investigations page on our website: Investigations | Tax Practitioners Board. The Board Conduct Committee is at step 6 of the 8-step process.

• *Is it the case that, as reported in the AFR, you did not declare to the TPB that a KPMG audit partner had spoken to you about the scandal? If so, why not? Have you since declared this and, if so, on what date?*

It is well known to the Board that I am a former partner of KPMG and that I have some contact with KPMG through their auditing of companies' that I am a director of.

Despite what is attributed to me in an AFR article, I believe I mentioned to the Board in one of our meetings that an audit partner had spoken to me about the scandal. I think this occurred at the Board meeting on 24 June. However, I didn't formally raise it as a disclosure and it wasn't recorded in the Minutes of the June meeting or any other meeting.

Commented [AO1]: For further consideration

• *Is it the case, as media have reported, that you made the suggestion that the whistleblower allegations could be from an aggrieved employee, with the effect that these allegations were dismissed or downplayed?*

I accept that I described the whistleblower as an aggrieved employee. It was not my intention in making this statement to dismiss or downplay the allegations. I did not express any view concluded or otherwise about the appropriateness or veracity of the person's claims. I regard the AFR's reporting of the matter as speculative and pejorative.

The statement was not made in the context of any decision-making by the Board in relation to the KPMG matter. Consistently with the separation of duties described above, the Board has made no decisions related to the KPMG matter.

Released under F

Tax Practitioners Board
GPO Box 1620 SYDNEY NSW 2001

Australian Government | TAX PRACTITIONERS BOARD

Senator Deborah O'Neill
Committee Chair
Parliamentary Joint Committee on Corporations and Financial Services

By email to: corporations.joint@aph.gov.au Date: 21 July 2026

Dear Senator

I refer to your letter of 10 July 2026 in your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services.

The Committee requested information from me in my capacity as Chair of the Tax Practitioners Board (TPB), in relation to the KPMG whistleblower matter and the management of conflicts of interest arising from my former role as senior partner of KPMG. Specifically, the Committee is seeking assurance that any actual, potential of perceived conflict of interest arising from my former role aa a senior partner of KPMG has been declared in a timely and appropriate manner, and is being managed with due care, transparency and regard to the public interest.

The Committee has also sought my response to a number of specific questions. I address each of these matters below.

- Given your history of 25 years of service with KPMG, have you recused yourself from any form of inquiry underway? If so, please provide details of all steps taken.

I have recused myself from any involvement in the current KPMG investigation. I have adopted a formal conflict management plan (copy enclosed) in relation to this matter. This plan clearly set out steps taken to ensure that I take no part in the TPB's investigation or decision making in relation to this matter.

Soon after becoming aware of the matter, I gave initial consideration to whether there was cause to avoid all engagement of any type with the matter (for instance in handling questions at Senate Estimates). I came to the view that I had no conflict of interest that would require me to take this step. In particular, I have no ongoing financial interest in KPMG and provide no services to KPMG. I have not been a partner at KPMG since 30 June 2012 i.e 14 years ago, and I have not had any type of employment with KPMG since 30 June 2013 i.e. 13 years ago. I do not have a personal relationship with any of the people subject to the allegations.

I note that in previous matters involving KPMG or former KPMG personnel, I have recused myself from consideration of the matter at the Board Conduct Committee. This has been done out of an abundance of caution given the risk that conflict or bias might be perceived. That most recently occurred early this year. The current matter has not reached that stage.

In light of the heightened interest and sensitivity of this matter, I had cause to revisit whether to take more immediate steps around the perception of a conflict of interest or bias in late June. I discussed the matter with the Secretary and I agreed that the best course was to recuse myself

Released under FOI

from any decision-making in relation to the matter. This was shortly before the statements made by Senator Gallagher that are referred to in your letter. I subsequently adopted the formal conflict management plan attached after consulting with the Board and the Secretary.

- You stated in Estimates that members of the TPB met with KPMG to discuss these matters. Were you present at any of the meetings that the TPB has conducted with KPMG to date? Please provide details and any relevant documentation.

No, I was not present at any of the meetings.

I was not aware at the time that the meetings were occurring. I have no records of who attended or what was discussed.

This is typical of how we work. Investigation work is undertaken by TPB staff seconded from the Australian Taxation Office. The Board's key decision-making role happens later through the Board Conduct Committee when decisions are made about whether there has been a breach of the Code of Professional Conduct and what sanctions are appropriate. For more information about the investigations process, see the investigations page on our website: Investigations | Tax Practitioners Board. The Board Conduct Committee is at step 6 of the 8-step process.

- Is it the case that, as reported in the AFR, you did not declare to the TPB that a KPMG audit partner had spoken to you about the scandal? If so, why not? Have you since declared this and, if so, on what date?

It is well known to the Board that I am a former partner of KMPG and that I have some contact with KMPG through their auditing companies' that I am director of.

Despite what is attributed to me in an AFR article, I believe I mentioned to the Board that an audit partner had spoken to me about the scandal. However, I didn't formally raise it as a disclosure, and it wasn't recorded in the Minutes of a meeting.

- In the case, as media have reported, that you made the suggestion that the whistleblower allegations could be from an aggrieved employee, with the effect that these allegations were dismissed or downplayed?

I have not made any statement that dismisses or downplays the allegations made by the whistleblower. I note that KPMG's own admission are that the allegations have been accepted.

In this context and having read a report in the AFR (21 June 2026) that, KPMG's handling of the matter made the whistleblower "regret blowing the whistle", I accept that (on 24 June 2026) I described the whistleblower as "disgruntled". This description was not intended to dismiss or downplay the allegations, and I did not express any view concluded or otherwise about the appropriateness or veracity of the person's claims.

The statement was not made in the context of any decision-making by the Board in relation to the KPMG matter. Consistently with the separation of duties described above, the Board has made no decisions related to the KPMG matter.

I regard the AFR's reporting of the matter as both speculative and pejorative.

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I trust this response, together with the enclosed conflict management plan and related information, provides the Committee with assurance that any actual, potential or perceived conflict of interest has been, and will continue to be, managed appropriately, transparently and in the public interest. The TPB recognises the Committee's expectation that these arrangements meet the highest standards of integrity and remains committed to ensuring that all relevant governance processes are maintained until these matters is fully resolved.

Yours sincerely,

Peter de Cure

Chair

Tax Practitioners Board

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s22

From: Andrew Orme
Sent: Friday, 12 June 2026 12:06 PM
To: Peter deCure
Cc: s22 s22 Janette Luu; Peter Koit
Subject: Parliamentary Joint Committee letter
Attachments: PJC response from Peter de Cure.docx

Peter,

Attached is the updated letter, although it would need your signature added which I expect s22 can help with.

I am talking to the ATO's general counsel area shortly (although Nick himself is unable to talk) and will let you know if anything else comes out of this. The ATO are also dealing with a request from the Committee, although I anticipate it is more about procurement.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Tax Practitioners Board
GPO Box 1620 SYDNEY NSW 2001

Australian Government | TAX PRACTITIONERS BOARD

Senator Deborah O'Neill
Committee Chair
Parliamentary Joint Committee on Corporations and Financial Services

By email to: corporations.joint@aph.gov.au Date: 12 June 2026

Dear Senator

I refer to your letter of 5 June 2026 in your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services.

You have requested further information from the Tax Practitioners Board (TPB) relating to the KPMG whistleblower matter. Specifically, you have requested the substance of the evidence I recently gave to the Senate Standing Committee on Economics and any updated or further information received from KPMG since 27 May 2026.

Further to the TPB's correspondence of 27 May 2026, I provide additional context to the comments I made at Senate Estimates on 4 June 2026:

- After the TPB became aware of the allegations when they were raised in the Senate on 24 March 2026, the TPB made inquiries of KPMG and had meetings with them.
- KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter included attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.
- The TPB followed up with a formal notice to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of client confidential information.
- Subsequent to our 27 May 2026 response to the Committee, the TPB has received a partial response to our request and KPMG has foreshadowed that additional information will be provided shortly.

To assist the Committee, the following contextual information is provided:

- The TPB has jurisdiction over individuals and entities (partnerships and companies) who are registered tax agents or BAS agents. If individuals involved in the allegations are not registered with the TPB, the TPB does not have jurisdiction over those individuals.
- KPMG is a registered tax agent and is therefore subject to the obligations in the *Tax Agent Services Act 2009*. These obligations include:
  - A requirement to comply with the legislated Code of Professional Conduct. Some Code items are specific to the provision of taxation services, but there are other Code items that are broader. For instance, as a registered tax agent, KPMG must act with honesty and integrity and must act lawfully in the best interests of their clients.
  - An ongoing requirement for registration of a partnership as a tax agent is that all partners are fit and proper persons.

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- If there are specific individuals within KPMG who are registered tax agents and are involved in the matters subject of the allegations, this may also be of interest to the TPB.

Although the TPB has not commenced a new investigation in response to the allegations, in 2025 the TPB commenced an investigation in relation to KPMG on an unrelated matter, which remains ongoing. The TPB is considering these new allegations (and any other identified issues) as part of the existing investigation.

The recent response the TPB received from KPMG identifies certain audit tender clients, KPMG personnel involved in the audit tenders and those personnel who viewed Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG personnel.

In this letter I have provided a high-level description of the nature of the information the TPB has received, but have not provided the documents to the Committee. In providing this information to the Committee, the TPB is seeking to balance our commitment to working transparently with the Committee, with issues of wider public policy around obligations to preserve the secrecy and privacy of tax practitioner information, procedural fairness and not prejudicing any investigations.

Yours sincerely,

Peter de Cure

Chair

Tax Practitioners Board

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s22

From: Peter Koit
Sent: Tuesday, 9 June 2026 12:50 PM
To: Janette Luu; Andrew Orme
Subject: RE: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026 [SEC=OFFICIAL]

OFFICIAL

Yes, this is what I have said this previously – everything we released re PwC was post decision.

The key here is procedural fairness to everyone concerned.

I think we can give try to strike a middle ground – provide the committee with confidence that something is being done but not get into running commentary re what we are doing and providing documents.

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Janette Luu <s22
Sent: Tuesday, 9 June 2026 12:45 PM
To: Andrew Orme <s22 Peter Koit <s22
Subject: RE: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026 [SEC=OFFICIAL]

OFFICIAL

That's a very good point as the provision of PwC documents was after the decision had been made.

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 **M** s22 **E** s22

From: Andrew Orme <s22 [redacted]
Sent: Tuesday, 9 June 2026 12:39 PM
To: Janette Luu <s22 [redacted] Peter Koit <s22 [redacted]
Subject: RE: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026 [SEC=OFFICIAL]

OFFICIAL

The other aspect, alluded to in our earlier response, is that it is potentially unhelpful for our investigation process.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

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From: Janette Luu <s22 [redacted]
Sent: Tuesday, 9 June 2026 12:33 PM
To: Andrew Orme <s22 [redacted] Peter Koit <s22 [redacted]
Subject: RE: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026 [SEC=OFFICIAL]

OFFICIAL

Hi

I will have to dig it up, but in essence, it is broad because of Parliamentary privilege hence we were able to provide a lot of the documents re PwC.

Thanks
Janette

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 [redacted] M s22 [redacted] E s22 [redacted]

From: Andrew Orme <s22 [redacted]
Sent: Tuesday, 9 June 2026 12:30 PM
To: Peter Koit <s22 [redacted]

Released under FOI

Cc: Janette Luu <s22
Subject: FW: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026 [SEC=OFFICIAL]
Importance: High

OFFICIAL

PK,

For your consideration as well.

Both, think it would be worth understanding a bit more deeply what we can and can't provide. Janette, did we get any advice in the context of the PwC matters about the extent of our obligations to comply with Senate committee requests?

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter deCure <s22
Sent: Tuesday, 9 June 2026 12:20 PM
To: Andrew Orme <s22 Janette Luu <s22
Subject: FW: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026
Importance: High

Andrew & Janette

We can discuss tomorrow when I am in Canberra

I will confirm receipt of the email.

Regards
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

tpb.gov.au |

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From: "Committee, Corporations (SEN)" <Corporations.Joint@aph.gov.au>
Date: Tuesday, 9 June 2026 at 11:48 am
To: Peter deCure <s22 [redacted]
Cc: "Committee, Corporations (SEN)" <Corporations.Joint@aph.gov.au>
Subject: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026

Dear Mr de Cure,

Please find attached correspondence from the Parliamentary Joint Committee on Corporations and Financial Services Chair.

Please **confirm receipt** of this email.

Kind Regards,

s22 [redacted] | Administrative Officer

Parliamentary Joint Committee on Corporations and Financial Services | Department of the Senate
Phone s22 [redacted]
www.aph.gov.au/senate



I acknowledge the traditional Custodians of Country throughout Australia and pay my respect to the Elders, past and present of all Australia's First Peoples.

Released under FOI

s22 [redacted]

From: Andrew Orme
Sent: Tuesday, 9 June 2026 12:30 PM
To: Peter Koit
Cc: Janette Luu
Subject: FW: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026 [SEC=OFFICIAL]
Attachments: PJC CFS - Chair to TPB - KPMG matter - request for further information - 5 June 2026.pdf

Importance: High

OFFICIAL

PK,

For your consideration as well.

Both, think it would be worth understanding a bit more deeply what we can and can't provide. Janette, did we get any advice in the context of the PwC matters about the extent of our obligations to comply with Senate committee requests?

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

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Australian Government | TAX PRACTITIONERS BOARD

Released under FOI

From: Peter deCure <s22 [redacted]
Sent: Tuesday, 9 June 2026 12:20 PM
To: Andrew Orme <s22 [redacted] Janette Luu <s22 [redacted]
Subject: FW: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026
Importance: High

Andrew & Janette

We can discuss tomorrow when I am in Canberra

I will confirm receipt of the email.

Regards

Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

From: "Committee, Corporations (SEN)" <Corporations.Joint@aph.gov.au>
Date: Tuesday, 9 June 2026 at 11:48 am
To: Peter deCure <s22
Cc: "Committee, Corporations (SEN)" <Corporations.Joint@aph.gov.au>
Subject: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026

Dear Mr de Cure,

Please find attached correspondence from the Parliamentary Joint Committee on Corporations and Financial Services Chair.

Please **confirm receipt** of this email.

Kind Regards,

s22 | Administrative Officer

Parliamentary Joint Committee on Corporations and Financial Services | Department of the Senate
Phone s22
www.aph.gov.au/senate

I acknowledge the traditional Custodians of Country throughout Australia and pay my respect to the Elders, past and present of all Australia's First Peoples.

Released under FOI

PARLIAMENTARY JOINT COMMITTEE ON CORPORATIONS AND FINANCIAL SERVICES

5 June 2026

Mr Peter de Cure AM
Chair
Tax Practitioners Board (TPB)

By email: s22 [redacted]

Dear Mr de Cure

Oversight of ASIC, the Takeovers Panel and the Corporations Legislation
Whistleblower allegations and KPMG Australia

I write on behalf of the Parliamentary Joint Committee on Corporations and Financial Services (the committee) concerning significant allegations about audit independence, misuse of confidential information, tender integrity failures, misleading of Parliament, examination misconduct and governance failures at the senior leadership level within KPMG Australia (KPMG).

The committee has received and considered your correspondence (dated 27 May 2026) responding to my letter (dated 2 April 2026) concerning these matters. That correspondence advised that KPMG sent a letter to the TPB concerning the allegations on 29 April 2026 (which KPMG has provided to the committee). The correspondence stated further that the TPB has not identified any other relevant materials relating to this matter.

The committee notes that TPB subsequently provided evidence to the Senate Standing Committee on Economics (the economics committee) in the course of the Budget Estimates hearings in the week commencing Tuesday, 12 May 2026.

Request for further information relating to the KPMG whistleblower matter

The committee requests that the TPB provide any further relevant information regarding this matter to the committee's secretariat by **COB Friday, 12 June 2026**, being the substance of its evidence to the economics committee, and any updated or further information obtained or discovered by the TPB in relation to these matters since your letter of 27 May 2026.

Additionally, the committee requests that the TPB provide any further relevant information received in relation to this matter after Friday, 12 June 2026 by **COB Wednesday, 17 June 2026** or confirmation that no additional materials or information have been received. This is to assist the committee in its preparation for a public hearing into this matter to be held on Friday, 19 June 2026.

If you require any additional information regarding this matter, or would like to discuss providing any relevant evidence, please contact the committee secretariat at corporations.joint@aph.gov.au by phone on (02) 6277 3583.

Yours sincerely,

s 22 [redacted]

Senator Deborah O'Neill
Committee Chair

Released under FOI

s22

From: s22
Sent: Friday, 12 June 2026 1:22 PM
To: Peter Koit
Subject: FW: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026 [SEC=OFFICIAL]
Attachments: PJC response from Peter de Cure TPB Chair.pdf

OFFICIAL

From: s22 **On Behalf Of** Peter deCure
Sent: Friday, 12 June 2026 1:20 PM
To: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Cc: Andrew Orme <s22 Peter deCure <s22 Janette Luu <s22
Subject: RE: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026

Dear s22

Further to the correspondence from the Parliamentary Joint Committee on Corporations and Financial Services Chair please find attached my response to Senator O'Neill. If you have any questions, please reach out.

Regards

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

From: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Sent: Tuesday, 9 June 2026 12:16 PM
To: Peter deCure <s22
Cc: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Subject: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026
Importance: High

Dear Mr de Cure,

Please find attached correspondence from the Parliamentary Joint Committee on Corporations and Financial Services Chair.

Please **confirm receipt** of this email.

Kind Regards,

Released under FOI

s22 | Administrative Officer

Parliamentary Joint Committee on Corporations and Financial Services | Department of the Senate
Phone s22
www.aph.gov.au/senate



I acknowledge the traditional Custodians of Country throughout Australia and pay my respect to the Elders, past and present of all Australia's First Peoples.

Released under FOI

Tax Practitioners Board
GPO Box 1620 SYDNEY NSW 2001

Australian Government | TAX PRACTITIONERS BOARD

Senator Deborah O'Neill
Committee Chair
Parliamentary Joint Committee on Corporations and Financial Services

By email to: corporations.joint@aph.gov.au Date: 12 June 2026

Dear Senator

I refer to your letter of 5 June 2026 in your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services.

You have requested further information from the Tax Practitioners Board (TPB) relating to the KPMG whistleblower matter. Specifically, you have requested the substance of the evidence I recently gave to the Senate Standing Committee on Economics and any updated or further information received from KPMG since 27 May 2026.

Further to the TPB's correspondence of 27 May 2026, I provide additional context to the comments I made at Senate Estimates on 4 June 2026:

- After the TPB became aware of the allegations when they were raised in the Senate on 24 March 2026, the TPB made inquiries of KPMG and had meetings with them.
- KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter included attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.
- The TPB followed up with a formal notice to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of client confidential information.
- Subsequent to our 27 May 2026 response to the Committee, the TPB has received a partial response to our request and KPMG has foreshadowed that additional information will be provided shortly.

To assist the Committee, the following contextual information is provided:

- The TPB has jurisdiction over individuals and entities (partnerships and companies) who are registered tax agents or BAS agents. If individuals involved in the allegations are not registered with the TPB, the TPB does not have jurisdiction over those individuals.
- KPMG is a registered tax agent and is therefore subject to the obligations in the *Tax Agent Services Act 2009*. These obligations include:
  - A requirement to comply with the legislated Code of Professional Conduct. Some Code items are specific to the provision of taxation services, but there are other Code items that are broader. For instance, as a registered tax agent, KPMG must act with honesty and integrity and must act lawfully in the best interests of their clients.

Released under FOI

- An ongoing requirement for registration of a partnership as a tax agent is that all partners are fit and proper persons.

- If there are specific individuals within KPMG who are registered tax agents and are involved in the matters subject of the allegations, this may also be of interest to the TPB.

Although the TPB has not commenced a new investigation in response to the allegations, in 2025 the TPB commenced an investigation in relation to KPMG on an unrelated matter, which remains ongoing. The TPB is considering these new allegations (and any other identified issues) as part of the existing investigation.

The recent response the TPB received from KPMG identifies certain audit tender clients, KPMG personnel involved in the audit tenders and those personnel who viewed Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG personnel.

In this letter I have provided a high-level description of the nature of the information the TPB has received but have not provided the documents to the Committee. In providing this information to the Committee, the TPB is seeking to balance our commitment to working transparently with the Committee, with issues of wider public policy around obligations to preserve the secrecy and privacy of tax practitioner information, procedural fairness and not prejudicing any investigations.

Yours sincerely,

s 22 [redacted]

Peter de Cure, AM

Chair

Tax Practitioners Board

Released under FOI

s22

From: s22
Sent: Monday, 29 June 2026 3:30 PM
To: s22
Subject: FW: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026 [SEC=OFFICIAL]
Attachments: PJC response from Peter de Cure TPB Chair.pdf; PJC response from Peter de Cure TPB Chair addition.pdf

OFFICIAL

Hi s22

As discussed with Janette I have attached the two letters which were sent to Senator O'Neill (on 12 June and 18 June) from Peter de Cure's as Chair of the TPB. If you would like more information, please let me know.

Kind regards
s22

From: s22 **On Behalf Of** Peter deCure
Sent: Friday, 12 June 2026 1:20 PM
To: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Cc: Andrew Orme <s22 Peter deCure <s22 Janette Luu <s22
Subject: RE: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026

Dear s22

Further to the correspondence from the Parliamentary Joint Committee on Corporations and Financial Services Chair please find attached my response to Senator O'Neill. If you have any questions, please reach out.

Regards

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | **E** s22

From: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Sent: Tuesday, 9 June 2026 12:16 PM
To: Peter deCure <s22
Cc: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Subject: PJC CFS Chair to TPB Chair - KPMG matter - 5 June 2026
Importance: High

Dear Mr de Cure,

Released under FOI

Please find attached correspondence from the Parliamentary Joint Committee on Corporations and Financial Services Chair.

Please **confirm receipt** of this email.

Kind Regards,

s22 | Administrative Officer

Parliamentary Joint Committee on Corporations and Financial Services | Department of the Senate
Phone s22
www.aph.gov.au/senate



I acknowledge the traditional Custodians of Country throughout Australia and pay my respect to the Elders, past and present of all Australia's First Peoples.

Released under FOI

s22

From: Peter Koit
Sent: Friday, 10 July 2026 12:54 PM
To: s22 Andrew Orme
Cc: s22
Subject: Re: PJC CFS - Chair to TPB - KPMG - Conflict of interest - 10 July 2026 [SEC=OFFICIAL]

OFFICIAL

Hi Andrew

The only off the shelf stuff is what is on our website which we refer to when we issue a notice of investigation. The link is here:

https://www.tpb.gov.au/investigations

If we are taking this approach, we have to also consider what we say about significant cases too because that's where the scrutiny is and discussions take place ie it is subject to a different process.

Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

From: s22 <s22
Sent: Friday, 10 July 2026 12:40:15
To: Andrew Orme <s22 Peter Koit <s22
Cc: s22 <s22
Subject: RE: PJC CFS - Chair to TPB - KPMG - Conflict of interest - 10 July 2026 [SEC=OFFICIAL]

OFFICIAL

Hi Andrew,

d under FOI

It looks like the attachment may have dropped off the email. Are you able to send it through when you have a chance?

I'm not aware of any existing material that we could draw on, but I'll have a look to see whether there's anything that may assist.

I will also follow up disclosures with s22

Thanks
s22

---

s22
A/g Assistant Secretary
Tax Practitioners Board
P s22 E s22

From: Andrew Orme <s22
Sent: Friday, 10 July 2026 12:28 PM
To: Peter Koit <s22 s22 <s22
Subject: RE: PJC CFS - Chair to TPB - KPMG - Conflict of interest - 10 July 2026 [SEC=OFFICIAL]

OFFICIAL

Peter and s22

One of the things I intend to do to assist Peter de Cure with these questions is to draft up some brief content that explains the respective roles in an investigation. That is, what is done by TPB staff and what is done by the Board. And why. We will see how it turns out, but I think it might assist the committee to include it in our response.

Let me know if you are aware of anything "on the shelf", but I'm quite happy to have a go.

Also, s22 the need to identify past disclosures by Peter may have become more urgent. He was asking for this when we spoke just before and I told him s22 is already on the job.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

tpb.gov.au |

Released under FOI

Australian Government | TAX PRACTITIONERS BOARD

From: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Sent: Friday, 10 July 2026 11:35 AM
To: Peter deCure <s22
Cc: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>; s22 <s22 Andrew Orme <s22 Janette Luu <s22 Peter Koit <s22
Subject: PJC CFS - Chair to TPB - KPMG - Conflict of interest - 10 July 2026
Importance: High

Dear Mr de Cure,

Please find attached correspondence from the Chair of the Parliamentary Joint Committee on Corporations and Financial Services.

Please **confirm receipt** of this email.

Kind Regards,

s22 | Administrative Officer

Parliamentary Joint Committee on Corporations and Financial Services | Department of the Senate
Phone s22
www.aph.gov.au/senate

I acknowledge the traditional Custodians of Country throughout Australia and pay my respect to the Elders, past and present of all Australia's First Peoples.

Released under FOI

s22

From: s22
Sent: Thursday, 23 July 2026 1:52 PM
To: Janette Luu
Subject: RE: PJC CFS - Chair to TPB - KPMG - Conflict of interest [SEC=OFFICIAL]

Follow Up Flag: Follow up
Flag Status: Completed

OFFICIAL

Done

s22
Executive Assistant to Assistant Secretary Janette Luu
Tax Practitioners Board
M s22
E s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

From: Janette Luu <s22
Sent: Wednesday, 22 July 2026 8:07 PM
To: s22 <s22
Cc: Peter deCure <s22
Subject: RE: PJC CFS - Chair to TPB - KPMG - Conflict of interest [SEC=OFFICIAL]

OFFICIAL

Hi s22

On behalf of Peter, can you please forward the email below (with attachment) to s22 at the AT's office? I don't have s22 email, but there should be a meeting invite from a few weeks ago with the AT's office where you can find s22 email. Can you please also cc in s22 @treasury.gov.au (who is filling in for s22 who is on leave for the next few months).

The purpose of the email is FYI and to provide visibility.

Thanks
Janette

Released under FOI

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 **M** s22 **E** s22

From: s22 <s22> **On Behalf Of** Peter deCure
Sent: Tuesday, 21 July 2026 5:22 PM
To: Committee, Corporations (SEN) <corporations.joint@aph.gov.au>
Cc: Andrew Orme <s22> Peter Koit <s22> Janette Luu <s22>
Subject: PJC CFS - Chair to TPB - KPMG - Conflict of interest [SEC=OFFICIAL]

OFFICIAL

Dear s22

Please find attached further correspondence from the TPB. This is in relation to the additional request from the Committee.

Regards
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | **E** s22

Released under FOI

s22

From: Peter deCure
Sent: Tuesday, 28 July 2026 9:52 AM
To: Andrew Orme; Janette Luu; Peter Koit
Subject: Fw: PJC CFS - Chair to TPB - KPMG - Conflict of interest [SEC=OFFICIAL]

Follow Up Flag: Follow up
Flag Status: Completed

OFFICIAL

FYI
Cheers
PdeC

From: s22 <s22
Sent: Monday, 27 July 2026 16:31:41
To: Peter deCure <s22 Peter deCure (Personal Email Address) <s22
Subject: PJC CFS - Chair to TPB - KPMG - Conflict of interest [SEC=OFFICIAL]

OFFICIAL

Hi Peter

Looping you into this.

s22

s22
Executive Assistant to Chair Peter de Cure, AM
Tax Practitioners Board
M s22
E s22

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From: s22 (SEN) <s22 @aph.gov.au> **On Behalf Of** Committee, Corporations (SEN)
Sent: Monday, 27 July 2026 4:49 PM
To: s22 <s22
Cc: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>; Andrew Orme <s22
Peter Koit <s22 Janette Luu <s22
Subject: RE: PJC CFS - Chair to TPB - KPMG - Conflict of interest [SEC=OFFICIAL]

Released under FOI

Dear Mr de Cure

Further to my email below, please be advised that the committee has decided to publish this correspondence concerning management of conflicts of interest. The correspondence will be published on the committee website in due course.

Regards

s22 | Committee Secretary
Committee Office | Department of the Senate
Parliament House, Canberra | Suite s22
Phone s22 | Email s22
www.aph.gov.au/senate

From: s22 (SEN) <s22> **On Behalf Of** Committee, Corporations (SEN)
Sent: Wednesday, 22 July 2026 10:23 AM
To: s22
Cc: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>; s22
s22 s22
Subject: RE: PJC CFS - Chair to TPB - KPMG - Conflict of interest [SEC=OFFICIAL]

Dear Mr de Cure

Thank for providing this correspondence, which will be forwarded to the committee for its consideration.

Regards

s22

s22 | Committee Secretary

Committee Office | Department of the Senate
Parliament House, Canberra | Suite s22
Phone s22 | Email s22
www.aph.gov.au/senate

From: s22 <s22> **On Behalf Of** Peter deCure
Sent: Tuesday, 21 July 2026 5:22 PM
To: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Cc: Andrew Orme <s22 Peter Koit <s22 Janette Luu
<s22
Subject: PJC CFS - Chair to TPB - KPMG - Conflict of interest [SEC=OFFICIAL]

Released under FOI

Dear s22

Please find attached further correspondence from the TPB. This is in relation to the additional request from the Committee.

Regards
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

****
IMPORTANT - TPB legal disclaimer
The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Enquiry Management area of the Tax Practitioners Board, telephone 1300 362 829 and delete all copies of this transmission together with any attachments.

Released under FOI

s22

From: Andrew Orme
Sent: Friday, 10 July 2026 12:42 PM
To: s22
Subject: FW: PJC CFS - Chair to TPB - KPMG - Conflict of interest - 10 July 2026 [SEC=OFFICIAL]
Attachments: PJC CFS - Chair to TPB (de Cure) - KPMG - conflict of interest - 10 July 2026.pdf

Importance: High

OFFICIAL

As per previous email.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

From: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Sent: Friday, 10 July 2026 11:35 AM
To: Peter deCure <s22
Cc: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>; s22 <s22 Andrew Orme <s22 Janette Luu <s22 Peter Koit <s22
Subject: PJC CFS - Chair to TPB - KPMG - Conflict of interest - 10 July 2026
Importance: High

Dear Mr de Cure,

Please find attached correspondence from the Chair of the Parliamentary Joint Committee on Corporations and Financial Services.

Please **confirm receipt** of this email.

Kind Regards,

s22 | Administrative Officer

Parliamentary Joint Committee on Corporations and Financial Services | Department of the Senate
Phone s22

Released under FOI

www.aph.gov.au/senate



I acknowledge the traditional Custodians of Country throughout Australia and pay my respect to the Elders, past and present of all Australia's First Peoples.

Released under FOI

s22

From: s22 on behalf of Peter deCure
Sent: Friday, 10 July 2026 12:55 PM
To: s22
Subject: FW: PJC CFS - Chair to TPB - KPMG - Conflict of interest - 10 July 2026 [SEC=OFFICIAL:Sensitive]
Attachments: PJC CFS - Chair to TPB (de Cure) - KPMG - conflict of interest - 10 July 2026.pdf

Importance: High

OFFICIAL: Sensitive

Released under FOI

From: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>
Sent: Friday, 10 July 2026 11:35 AM
To: Peter deCure <s22
Cc: Committee, Corporations (SEN) <Corporations.Joint@aph.gov.au>; s22 <s22 Andrew Orme <s22 Janette Luu <s22 Peter Koit <s22
Subject: PJC CFS - Chair to TPB - KPMG - Conflict of interest - 10 July 2026
Importance: High

Dear Mr de Cure,

Please find attached correspondence from the Chair of the Parliamentary Joint Committee on Corporations and Financial Services.

Please **confirm receipt** of this email.

Kind Regards,

s22 | Administrative Officer

Parliamentary Joint Committee on Corporations and Financial Services | Department of the Senate
Phone s22
www.aph.gov.au/senate



I acknowledge the traditional Custodians of Country throughout Australia and pay my respect to the Elders, past and present of all Australia's First Peoples.

PARLIAMENTARY JOINT COMMITTEE ON CORPORATIONS AND FINANCIAL SERVICES

10 July 2026

Mr Peter de Cure
Chair
Tax Practitioners Board

By email: s22 [redacted]

Dear Mr de Cure

TPB investigation into KPMG allegations—management of conflict of interest

I write in my capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services (the committee).

As you are aware, significant allegations have been made by a whistleblower formerly employed by KPMG Australia about audit independence, misuse of confidential information, tender integrity failures, misleading of Parliament, examination misconduct and governance failures by the senior leadership of the firm. The committee's inquiries have brought into public view significant information about the veracity of these allegations and, to date, there have been a number of resignations, public statements and disciplinary actions that vindicate much of what is known of the whistleblower's allegations.

The committee notes that, with reference to your current role as Chair of the Tax Practitioners Board (TPB), it is a matter of public record that you are a former senior partner of KPMG, where you had a 25-year career as a tax partner.

The committee is therefore seeking information to provide it with confidence that the obvious conflict of interest between your former and current roles has been declared by you in a fulsome and timely manner at all relevant times. Further, the committee seeks your assurance that this conflict of interest is being and will be managed now and into the future with the utmost care in a publicly transparent manner and in the public interest. In this regard, the committee notes that, in response to a question without notice in Question Time on 29 June 2026, Minister Gallagher expressed that she would 'expect the TPB…would manage any perceived or potential conflict of interest' that may arise in making the decision to investigate, and in investigating, the KPMG matters.

Further, the committee notes your evidence given in the 2026-27 Budget Estimates (Estimates) that, when the TPB became aware of the KPMG allegations, the TPB contacted KPMG and made 'preliminary inquiries'. On 6 July 2026, the *Australian Financial Review* (AFR) reported your confirmation that the KPMG probe has now been upgraded to a formal investigation.

Given these recent events, the committee seeks your detailed response to the following questions:

- Given your history of 25 years of service with KPMG, have you recused yourself from any form of inquiry underway? If so, please provide details of all steps taken.
- You stated in Estimates that members of the TPB met with KPMG to discuss these matters. Were you present at any of the meetings that the TPB has conducted with KPMG to date? Please provide details and any relevant documentation.

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PO BOX 6100, PARLIAMENT HOUSE, CANBERRA, ACT, 2600
Tel: (02) 6277 3583 Email: corporations.joint@aph.gov.au
Web: www.aph.gov.au/joint_corporations

- Is it the case that, as reported in the AFR, you did not declare to the TPB that a KPMG audit partner had spoken to you about the scandal? If so, why not? Have you since declared this and, if so, on what date?
- Is it the case, as media have reported, that you made the suggestion that the whistleblower allegations could be from an aggrieved employee, with the effect that these allegations were dismissed or downplayed?

In providing your response, the committee seeks any further information and documentation, including but not limited to meeting notes, strategic management plans and board statements, that may give comfort to the committee that your conflict of interest is being and will be effectively managed now and into the future until the TPB's investigations and involvement in these matters is fully resolved.

The committee notes its expectation that your conflict management processes and practices meet the highest level of integrity and that they will be declared and observed in an ongoing and publicly transparent manner.

If you require any additional information regarding this matter, please contact the committee secretariat by email at corporations.joint@aph.gov.au or by phone on (02) 6277 3583.

Yours sincerely,

s 22

Senator Deborah O'Neill
Committee Chair

Released under FOI

Tax Practitioners Board
GPO Box 1620 SYDNEY NSW 2001

Australian Government | TAX PRACTITIONERS BOARD

Senator Deborah O'Neill
Committee Chair
Parliamentary Joint Committee on Corporations and Financial Services

By email to: corporations.joint@aph.gov.au Date: 18 June 2026

Dear Senator

I refer to your letter to me on 5 June 2026 and my response of 12 June 2026. The letter of 5 June 2026 requested an update on any additional materials received after 12 June or confirmation that no additional materials have been received.

My letter of 12 June referred to KPMG providing a partial response to our information request. On 12 June, KPMG provide additional information to the TPB in response to that request for information. Noting the observations in the final paragraph of our 12 June letter about balancing our commitments, there is no further specific information that we can share with Committee at this time.

Yours sincerely,

Peter de Cure, AM

Chair

Tax Practitioners Board

Released under FOI

s22

From: s22
Sent: Thursday, 18 June 2026 10:13 AM
To: Andrew Orme
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]
Attachments: PJC response from Peter de Cure TPB Chair addition.docx

Importance: High

Follow Up Flag: Follow up
Flag Status: Flagged

OFFICIAL

Hi Andrew,

Letter attached for your review. Could I please ask that you review the first paragraph that I have the language of and on re letters dated correct.

Kind regards,

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

Released under FOI

From: Andrew Orme <s22
Sent: Thursday, 18 June 2026 9:10 AM
To: s22 <s22
Subject: FW: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Hi s22

Can you get a letter put together on that basis? I will review before it goes to Peter for his final okay.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

From: Peter deCure <s22
Sent: Wednesday, 17 June 2026 6:09 PM
To: Andrew Orme <s22
Cc: Peter Koit <s22 Janette Luu <s22 s22
<s22
Subject: Re: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Thanks Andrew

I am ok to proceed on that basis

Regards
Peter

From: Andrew Orme <s22
Sent: Wednesday, 17 June 2026 17:36:38
To: Peter deCure <s22
Cc: Peter Koit <s22 Janette Luu <s22 s22
<s22
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Peter,

You might recall that the letter from the PJC a couple of weeks back requested both a response by 12 June and a follow up response ahead of their hearing on Friday about anything further we had obtained.

These are their words:

Released under FOI

> Additionally, the committee requests that the TPB provide any further relevant information received in relation to this matter after Friday, 12 June 2026 by **COB Wednesday, 17 June 2026** or confirmation that no additional materials or information have been received. This is to assist the committee in its preparation for a public hearing into this matter to be held on Friday, 19 June 2026.

KPMG sent us additional information, which appears to be most of the rest of what we asked. This was received **on** the 12th of June. I can't tell whether it was strictly received before or after we provided our letter to the Committee. Either way, it doesn't really change what we did or would have told them.

Are you comfortable with us responding along these lines to be sent by you:

> "I refer to the PJC's letter to me on 5 June 2026 and my response of 12 June 2026. The letter of 5 June 2026 requested an update on any additional materials received after 12 June or confirmation that no additional materials have been received.
>
> My letter of 12 June referred to KPMG providing a partial response to our information request. On 12 June, KPMG provide additional information to the TPB in response to that request for information. Noting the observations in the final paragraph of our 12 June letter about balancing our commitments, there is no further specific information that we can share with Committee at this time."

If you are okay with this approach, I'll get a letter drafted up ASAP for your formal approval in the morning. I note we are later than they have requested, but at least they will have the response before their hearing on Friday.

Regards,
Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Australian Government | TAX PRACTITIONERS BOARD

From: Andrew Orme
Sent: Friday, 12 June 2026 12:06 PM
To: Peter deCure <s22
Cc: s22 <s22 s22 <s22 Janette Luu <s22 Peter Koit <s22
Subject: Parliamentary Joint Committee letter

Peter,

Released under FOI

Attached is the updated letter, although it would need your signature added which I expect s22 can help with.

I am talking to the ATO's general counsel area shortly (although Nick himself is unable to talk) and will let you know if anything else comes out of this. The ATO are also dealing with a request from the Committee, although I anticipate it is more about procurement.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 **E** s22

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Australian Government | TAX PRACTITIONERS BOARD

Released under FOI

s22

From: Janette Luu
Sent: Thursday, 18 June 2026 11:33 AM
To: Peter Koit; Andrew Orme
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Hi

Fine with me too.

Thanks
Janette

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 **M** s22 **E** s22

From: Peter Koit <s22
Sent: Thursday, 18 June 2026 11:03 AM
To: Andrew Orme <s22 Janette Luu <s22
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Looks ok to me

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

Released under FOI

From: Andrew Orme <s22 [redacted]
Sent: Thursday, 18 June 2026 10:45 AM
To: Janette Luu <s22 [redacted] Peter Koit <s22 [redacted]
Subject: FW: Parliamentary Joint Committee letter [SEC=OFFICIAL]
Importance: High

OFFICIAL

Peter and Janette,

Subject to anything else you might suggest, this is the proposed letter back to the PJC.

Could you let me know ASAP if you have any concerns or suggestions as I would like to get PdCs final okay on this shortly.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

From: s22 [redacted] <s22 [redacted]
Sent: Thursday, 18 June 2026 10:13 AM
To: Andrew Orme <s22 [redacted]
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]
Importance: High

OFFICIAL

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Kind regards,

Released under FOI

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

From: Andrew Orme <s22
Sent: Thursday, 18 June 2026 9:10 AM
To: s22 <s22
Subject: FW: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Hi s22

Can you get a letter put together on that basis? I will review before it goes to Peter for his final okay.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

Released under FOI

From: Peter deCure <s22
Sent: Wednesday, 17 June 2026 6:09 PM
To: Andrew Orme <s22
Cc: Peter Koit <s22 Janette Luu <s22 s22
<s22
Subject: Re: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Thanks Andrew

I am ok to proceed on that basis

Regards
Peter

From: Andrew Orme <s22
Sent: Wednesday, 17 June 2026 17:36:38
To: Peter deCure <s22
Cc: Peter Koit <s22 Janette Luu <s22 s22
<s22
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Peter,

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These are their words:

> Additionally, the committee requests that the TPB provide any further relevant information received in relation to this matter after Friday, 12 June 2026 by **COB Wednesday, 17 June 2026** or confirmation that no additional materials or information have been received. This is to assist the committee in its preparation for a public hearing into this matter to be held on Friday, 19 June 2026.

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> "I refer to the PJC's letter to me on 5 June 2026 and my response of 12 June 2026. The letter of 5 June 2026 requested an update on any additional materials received after 12 June or confirmation that no additional materials have been received.
>
> My letter of 12 June referred to KPMG providing a partial response to our information request. On 12 June, KPMG provide additional information to the TPB in response to that request for information. Noting the observations in the final paragraph of our 12 June letter about balancing our commitments, there is no further specific information that we can share with Committee at this time."

If you are okay with this approach, I'll get a letter drafted up ASAP for your formal approval in the morning. I note we are later than they have requested, but at least they will have the response before their hearing on Friday.

Released under FOI

Regards,
Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

tpb.gov.au |

Australian Government | TAX PRACTITIONERS BOARD

From: Andrew Orme
Sent: Friday, 12 June 2026 12:06 PM
To: Peter deCure <s22
Cc: s22 <s22 s22 <s22 Janette Luu <s22 Peter Koit <s22
Subject: Parliamentary Joint Committee letter

Peter,

Attached is the updated letter, although it would need your signature added which I expect s22 can help with.

I am talking to the ATO's general counsel area shortly (although Nick himself is unable to talk) and will let you know if anything else comes out of this. The ATO are also dealing with a request from the Committee, although I anticipate it is more about procurement.

Released under FOI

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

tpb.gov.au |

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s22

From: Peter deCure
Sent: Thursday, 18 June 2026 11:56 AM
To: Andrew Orme
Cc: Andrew Orme; Peter Koit; Janette Luu; s22
Subject: Re: Parliamentary Joint Committee letter [SEC=OFFICIAL]

Follow Up Flag: Follow up
Flag Status: Completed

OFFICIAL

Thanks Andrew

Approved for signature.

Regards
Peter

From: s22 <s22 on behalf of Andrew Orme <s22
Sent: Thursday, 18 June 2026 11:21:35
To: Peter deCure <s22
Cc: Andrew Orme <s22 Peter Koit <s22 Janette Luu <s22 s22 <s22
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Hi Peter,

Please find attached the draft additional response letter for you to review.

Kind regards,

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

Released under FOI

From: Peter deCure <s22
Sent: Wednesday, 17 June 2026 6:09 PM
To: Andrew Orme <s22
Cc: Peter Koit <s22 Janette Luu <s22 s22
<s22
Subject: Re: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Thanks Andrew

I am ok to proceed on that basis

Regards
Peter

From: Andrew Orme <s22
Sent: Wednesday, 17 June 2026 17:36:38
To: Peter deCure <s22
Cc: Peter Koit <s22 Janette Luu <s22 s22
<s22
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Peter,

You might recall that the letter from the PJC a couple of weeks back requested both a response by 12 June and a follow up response ahead of their hearing on Friday about anything further we had obtained.

These are their words:

> Additionally, the committee requests that the TPB provide any further relevant information received in relation to this matter after Friday, 12 June 2026 by **COB Wednesday, 17 June 2026** or confirmation that no additional materials or information have been received. This is to assist the committee in its preparation for a public hearing into this matter to be held on Friday, 19 June 2026.

KPMG sent us additional information, which appears to be most of the rest of what we asked. This was received **on** the 12th of June. I can't tell whether it was strictly received before or after we provided our letter to the Committee. Either way, it doesn't really change what we did or would have told them.

Are you comfortable with us responding along these lines to be sent by you:

Released under FOI

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Regards,
Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

tpb.gov.au |

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Released under FOI

From: Andrew Orme
Sent: Friday, 12 June 2026 12:06 PM
To: Peter deCure <s22
Cc: s22 <s22 s22 <s22 Janette Luu <s22 Peter Koit <s22
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Andrew Orme
Secretary
Tax Practitioners Board

M s22 E s22

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s22

From: s22
Sent: Thursday, 18 June 2026 12:30 PM
To: s22
Cc: Andrew Orme; Peter Koit; Janette Luu; Peter deCure
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]
Attachments: PJC response from Peter de Cure TPB Chair addition.docx

Follow Up Flag: Follow up
Flag Status: Completed

OFFICIAL

Hi s22

Could I please ask if you can PDF the attached letter and send this out from Peter de Cure's email as like last time.

Kind regards,

s22
Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

Released under FOI

From: Peter deCure <s22
Sent: Thursday, 18 June 2026 11:56 AM
To: Andrew Orme <s22
Cc: Andrew Orme <s22 Peter Koit <s22 Janette Luu <s22 s22 <s22
Subject: Re: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

Thanks Andrew

Approved for signature.

Regards

Peter

From: s22 <s22 on behalf of Andrew Orme <s22
Sent: Thursday, 18 June 2026 11:21:35
To: Peter deCure <s22
Cc: Andrew Orme <s22 Peter Koit <s22 Janette Luu <s22 s22 <s22
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

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Executive Officer to Secretary Andrew Orme
Tax Practitioners Board
P s22

Australian Government | TAX PRACTITIONERS BOARD

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Sent: Wednesday, 17 June 2026 6:09 PM
To: Andrew Orme <s22
Cc: Peter Koit <s22 Janette Luu <s22 s22 <s22
Subject: Re: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

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Cc: Peter Koit <s22 Janette Luu <s22 s22
<s22
Subject: RE: Parliamentary Joint Committee letter [SEC=OFFICIAL]

OFFICIAL

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> My letter of 12 June referred to KPMG providing a partial response to our information request. On 12 June, KPMG provide additional information to the TPB in response to that request for information. Noting the observations in the final paragraph of our 12 June letter about balancing our commitments, there is no further specific information that we can share with Committee at this time."

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Regards,
Andrew Orme
Secretary
Tax Practitioners Board
M s22 **E** s22

Released under FOI

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From: Andrew Orme
Sent: Friday, 12 June 2026 12:06 PM
To: Peter deCure <s22
Cc: s22 <s22 s22 <s22 Janette Luu <s22 Peter Koit <s22
Subject: Parliamentary Joint Committee letter

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Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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s22

From: Andrew Orme
Sent: Wednesday, 10 June 2026 1:32 PM
To: Peter Koit; Janette Luu
Subject: RE: KPMG Response [SEC=OFFICIAL:Sensitive]

Follow Up Flag: Follow up
Flag Status: Completed

Printed. s22 10/6

OFFICIAL: Sensitive

This is where I am currently at:

- The letter from the PJC is not entirely precise about what level of detail is sought from us, or whether the information is being demanded, rather than merely requested.
- The letter builds on our response of 27 May, and does not take issue with our position that we need to balance our cooperation with the committee with other considerations, including not prejudicing investigations
- There is a long-standing practice of tax regulators expressing the view that information about specific investigations should not be disclosed. That reached perhaps a high-point with the then Commissioner's refusal to hand over information related to Jobkeeper payments to large companies despite being referred to the Senate Standing Committee of Privileges. The main stated reason was the importance to the integrity of the tax system from community confidence in secrecy. The TPB's disclosure of PwC related material is in contrast to that, although I think there may be some specifics of the circumstances that lead to different public policy considerations.
- I tend to think a response to the Senate could be pitched at the level of generality in our 27 May response. In other words, we describe the nature of our inquiries and the type of information received, rather than reveal the details.
- We will need to plan how to work through this if the Committee pushes for more information. Amongst other things, I think we would need to understand the attitude of our Minister to public interest immunity.

Released under FOI

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter Koit <s22
Sent: Wednesday, 10 June 2026 11:01 AM
To: Andrew Orme <s22
Cc: Janette Luu <s22
Subject: Re: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

They (minister) may not want to be or appreciate being put into that position

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Andrew Orme <s22
Sent: Wednesday, 10 June 2026 10:54:21
To: Peter Koit <s22
Cc: Janette Luu <s22
Subject: RE: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

And it also might not be silly to give our Minister the opportunity to consider whether to claim public interest immunity, even if they were to choose not to do so.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 **E** s22

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From: Andrew Orme
Sent: Wednesday, 10 June 2026 10:52 AM

Released under

To: Peter Koit <s22
Cc: Janette Luu <s22
Subject: RE: KPMG Response [SEC=OFFICIAL:Sensitive]

I'm not sure it would make us look silly. It may be more appropriate to get the information directly from KPMG rather than indirectly from us.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 **E** s22

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From: Peter Koit <s22
Sent: Wednesday, 10 June 2026 10:47 AM
To: Andrew Orme <s22
Cc: Janette Luu <s22
Subject: RE: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

The Senator has made it very clear to KPMG that they are not going to let LPP stand in their way – that is very strong telegraphing of intent.

I am not sure if the govt is going to have appetite to want to get into this political fight trying to protect KPMG. In any event, the Senator may compel KPMG to turnover what they have given us – which would make us look silly . . .

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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Released under FOI

From: Andrew Orme <s22 [redacted]
Sent: Wednesday, 10 June 2026 10:28 AM
To: Peter Koit <s22 [redacted]
Cc: Janette Luu <s22 [redacted]
Subject: RE: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Thanks. Useful.

A question here might be whether the Senate is seeking to compel us to provide the information, or inviting us to do so. There may also be a question of exactly what the Senate is asking us and whether a general descriptive answer about the nature of the information we've obtained might suffice, rather than detailed evidence.

The other aspect of course is public interest immunity, which I understand would be our Minister's to claim. One of the accepted reasons for public interest immunity is:

"prejudice the investigation of a possible breach of the law or the enforcement of the law in a particular instance"

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

tpb.gov.au |

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Released under FOI

From: Peter Koit <s22 [redacted]
Sent: Wednesday, 10 June 2026 10:09 AM
To: Andrew Orme <s22 [redacted]
Cc: Janette Luu <s22 [redacted]
Subject: Re: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

This may be of use

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Peter Koit <s22
Sent: Wednesday, June 10, 2026 10:06 am
To: Andrew Orme <s22
Cc: Janette Luu <s22
Subject: Re: KPMG Response [SEC=OFFICIAL:Sensitive]

Hi Andrew
Parliament's power to compel overrides secrecy provisions unless the secrecy provision explicitly states it takes precedent

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

tpb.gov.au |



Released under FOI

From: Andrew Orme <s22
Sent: Wednesday, 10 June 2026 10:04:43
To: Peter Koit <s22
Cc: Janette Luu <s22
Subject: RE: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

I think that as of now our position is that we should not provide the information to the Senate Committee. Thinking further about this and reading Div 70, if our view when we discuss with PdC is that we should go a different way, I'd be inclined to reach out first to the ATO's GCU to get their perspective. In terms of what is in the course of our duties, I'm inclined to think there is a difference between providing the Senate or a committee with a general statement about the issues we are considering or the nature of interactions we have had, and acceding to a request to hand over "evidence" that we have obtained either informally or through powers of compulsion. But I'm not across what analysis we did on PwC or other cases, so perhaps there is some support for a more liberal approach.

PdC said that to the best of his knowledge there were no LPP claims made – he left wriggle room in his response – perhaps he suspected the Senators knew things that he didn't know.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter Koit <s22
Sent: Tuesday, 9 June 2026 5:24 PM
To: Andrew Orme <s22
Cc: Janette Luu <s22
Subject: Re: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Andrew

Attached. For completeness, I do not consider we need to consult them on any release because these were produced in response to our formal notice and any release will be done in accordance with the secrecy provisions and recipients are also bound by the same provisions.

We including the ATO have never consulted on the release of any information. In fact, I would say that we should not be seen to be consulting on how we deal with the information.

From memory, I don't think pdc addressed the LPP question but my memory is hazy now.

Peter Koit
Law and Compliance
Tax Practitioners Board

Released under FOI

P s22 M s22 E s22

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From: Peter Koit <s22
Sent: Tuesday, June 9, 2026 4:34 pm
To: Andrew Orme <s22
Cc: Janette Luu <s22
Subject: Re: KPMG Response [SEC=OFFICIAL:Sensitive]

I will have to dig it out. I think the LPP claims are just our request of them of the investigations report which is not fatal because we don't really need it - it was more for completeness ie that wasn't the main issue.

We also did say to them back in April (before they provided their first response) that they can provide those docs to us on a confidential basis in any event, consistent with ASIC. They said they will think about it if we did ask them for it.

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 M s22 E s22

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From: Andrew Orme <s22
Sent: Tuesday, 09 June 2026 16:27:44

Released under FOI

To: Peter Koit <s22
Cc: Janette Luu <s22
Subject: RE: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Thanks Peter.

I see that the additional complication that there are LPP claims, and that the letter was sent to us before Senate Estimates. Of course, PdC answered the LPP question to the best of his knowledge, rather than definitively.

I also note that KPMG want to consult with us and potentially make submissions on the release of any information.

I think it is important for our discussion with PdC tomorrow to have the full context. So could you send us our request to KPMG as well? – that way I will have a better sense of the documents we may be receiving from KPMG. Also, if you send the LPP schedule referenced in the letter.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Australian Government | TAX PRACTITIONERS BOARD

From: Peter Koit <s22
Sent: Tuesday, 9 June 2026 3:32 PM
To: Andrew Orme <s22
Cc: Janette Luu <s22
Subject: KPMG Response [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Andrew

Please see the KPMG response

Regards
Peter

Released under FOI

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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Legal briefing no. 109

23 August 2017

Download

Legal briefing No. 109 [PDF 277KB]

Interacting with parliamentary committees

This briefing outlines issues relating to:

- the establishment of parliamentary committees and the sources of their powers
- appearing before parliamentary committees
- the powers which parliamentary committees have to require the production of information to them
- the circumstances in which disclosure of information or documents to a committee may not be appropriate
- the consequences of failing to comply with a committee's directions
- some practical points to remember when appearing before parliamentary committees.

In this issue

- Establishing parliamentary committees
- Appearing before a committee
- Contempt – failing to comply with a committee's directions
- Points to remember

Establishing parliamentary committees

The power to establish a committee

The precise scope of the inquisitorial powers of each House of Parliament has not, to date, been authoritatively defined. However, it is well established that each House can establish a committee for the purpose of inquiring into any matter necessary to enable Parliament to carry out its legislative function or any matter which is capable of being the subject of valid federal legislation.[1]

How committees are established

Committees are generally established in one of the following ways.

Each House may establish a committee of that House by passing an appropriate motion. Additionally, the Standing Orders of each House provide for the appointment, at the commencement of each Parliament, of a number of standing committees. For example, order 25 of the Senate Standing Orders provides for the appointment of a number of Legislative and General Purpose Standing Committees to deal with a broad range of subject matters.

Joint committees – that is, committees consisting of members of both Houses – may be established by an appropriate motion of each House. However, joint committees are more commonly established by an Act of Parliament. For example, the Joint Committee of Public Accounts and Audit is established by the *Public Accounts and Audit Committee Act 1951* and the Parliamentary Standing Committee on Public Works is established by the *Public Works Committee Act 1969.*[2] In the remainder of this briefing, committees established by an Act of Parliament are called 'statutory committees' so as to distinguish them from committees created by a House or Houses of Parliament.

Sources of a committee's powers

The source from which a committee derives its powers will depend on the way in which that committee is established.

A statutory committee generally derives its powers from the legislation which establishes it.

Committees other than statutory committees derive their powers from s 49 of the Constitution. Section 49 provides:

> The powers, privileges, and immunities of the Senate and of the House of Representatives, and of the members and the committees of each House, shall be such as are declared by the Parliament, and until declared shall be those of the Commons House of Parliament of the United Kingdom, and of its members and

> committees, at the establishment of the Commonwealth.

The Parliament has, by enacting the *Parliamentary Privileges Act 1987*, made a partial 'declaration' of the powers, privileges and immunities of each House and its committees and members as provided for in the first part of s 49. Except to the extent provided for by the *Parliamentary Privileges Act 1987*, or by any other provisions of an Act which can be construed as a 'declaration' for the purposes of s 49 of the Constitution, the powers, privileges and immunities derived from the House of Commons continue in force.[3]

Therefore, it remains necessary to ascertain the powers, privileges and immunities of the House of Commons, its committees and its members at 1 January 1901. These are determined by a branch of the common law known as 'the law and custom of parliament'. This is ascertained from reported decisions of the courts and also from texts such as Erskine May's *A Treatise on the Law, Privileges and Usage of Parliament*. In most cases, however, it is now possible to determine the powers, privileges and immunities of the House of Representatives and the Senate by reference to relevant modern Australian texts such as *Odgers' Australian Senate Practice and House of Representatives Practice.*

Appearing before a committee

Preparing for attendance

There are some key documents with which any government officer called to appear before a committee should be familiar:

- the *Government Guidelines for Official Witnesses before Parliamentary Committees and Related Matters* (last issued in February 2015) (the Guidelines)
- the Resolutions agreed to by the Senate on 25 February 1988 relating to parliamentary privilege
- procedural order of continuing effect 10, made on 13 May 2009, relating to claims of public interest immunity (the 2009 Order)
- procedural order of continuing effect 11, made on 30 October 2003, relating to claims that material is commercial-in-confidence (the 2003 Order).

The Guidelines provide practical and useful instruction to government officers on the procedure to be adopted when requested to assist a committee and, in particular, they delineate the matters which are appropriately dealt with by officers and those which are more appropriately dealt with by a Minister. The 1988 Resolutions cover a broad range of privilege issues. The first of the Resolutions is particularly relevant to officers called to appear before a committee, as it is concerned with the procedures to be followed by Senate Committees in relation to witnesses. Procedural orders of continuing effect 10 and 11 set out how a claim to withhold information on the basis of public interest immunity, or that the information is commercial-in-confidence, can be made. These orders are discussed in more detail below.

A committee's power to require attendance

As a general rule, a parliamentary committee is conferred with the power to require persons to attend before it.

In the case of a statutory committee, the legislation establishing the committee usually confers a power to summon witnesses.[4] For example, s 21(1) of the *Public Works Committee Act 1969* provides:

> The Chair or a member authorized by the Committee by resolution may summon a person to appear before the Committee to give evidence and to produce such documents (if any) as are referred to in the summons.

In the case of any other committee established by a House or by both Houses, s 49 of the Constitution empowers the Houses to confer on the committee a power to summon persons. It is clear that the House of Commons in 1901 had the power to summon persons and could give that power to its committees. Accordingly, each House of Parliament may confer a committee with the power to summon persons. The power to summon a witness is usually conferred either by a relevant motion of a House or by the Standing Orders of a House. For example, order 25(14) of the Senate Standing Orders provides that Legislative and General Purpose Standing Committees 'shall have power to send for persons and documents'. In relation to Senate Select Committees, order

34(1) provides that the 'Senate may give a committee power to send for persons and documents, and a committee with that power may summon witnesses and require the production of documents'.

Immunities of witnesses appearing before a committee

The *Parliamentary Privileges Act 1987* puts it beyond doubt that both the giving of evidence before a committee and the submission of documents to a committee (even if outside the formal hearing for the reception of evidence) form part of the 'proceedings in Parliament'.[5] This means, in effect, that the giving of evidence before, and the submission of documents to, a committee are absolutely privileged.

The effect of absolute privilege is that a witness cannot be made the subject of any sanction for giving evidence before, or submitting documents to, a committee, apart from any penalty for the offence of giving false or misleading evidence to that committee. Any attempt to do so is both a contempt of Parliament liable to punishment by the relevant House and also a criminal offence punishable by a court. Also, s 16(3) of the *Parliamentary Privileges Act 1987* makes it clear that, for example, a witness's evidence to a committee cannot be used as a basis for an attack on his or her credit in court or other proceedings.

It should be noted, however, that the actions of a committee contrary to the Standing Orders of the relevant House or otherwise without authority of that House probably are not 'proceedings in Parliament', as they could not relate properly to the 'business' of the House or the committee for the purposes of s 16(2) of the Parliamentary Privileges Act 1987.

Also, it seems that, in general, correspondence to individual members of Parliament does not form part of 'proceedings in Parliament'.[6]

Accordingly, evidence given to a committee acting without the authority of the relevant House and correspondence with individual members of Parliament probably do not attract absolute privilege. Care will need to be taken when disclosing information in those circumstances. For example, an officer should be careful not to disclose defamatory or self-incriminating information in the absence of absolute privilege.

Powers of committees to require information

In addition to the power to require persons to attend before it, a committee is generally conferred with the power to order the production of information and documents to it. As with the power to summon persons, this power is derived:

- in the case of a statutory committee, from the legislation creating the committee
- in the case of committees other than statutory committees, from a House of Parliament exercising the powers it has under s 49 of the Constitution.

The power which a committee has to require production of information and documents is usually very broad. However, there may be circumstances in which it is not appropriate to disclose information or documents to a committee and where the committee will agree not to seek the information or documents.

Claims of public interest immunity

This will most commonly be the case where the Executive government considers that the public interest in information or documents remaining confidential outweighs the public interest in the information or documents being made public through disclosure to a committee. In those cases, the government may resist disclosure of the information or documents on the basis that they are subject to 'public interest immunity'.

The procedure for making a claim of public interest immunity, and the kinds of information and documents which may be the subject of such a claim, are discussed in the Guidelines mentioned above, which take into account the 2009 Order.

Paragraph 4.6.1 of the Guidelines sets out a non-exhaustive list of generally accepted grounds for a claim of public interest immunity. These grounds include where the disclosure of documents or information would, or might reasonably be expected to:

1. damage Australia's national security, defence or international relations
2. damage relations between the Commonwealth and the States
3. disclose the deliberations of Cabinet (other than a decision that has been officially published)

4. prejudice the investigation of a possible breach of the law or the enforcement of the
   law in a particular instance
5. disclose, or enable a person to ascertain, the existence or identity of a confidential source or information, in relation to the enforcement or administration of the law
6. endanger the life or physical safety of any person.[7]

The Senate accepts that public interest immunity may be claimed by Ministers (and officials can refuse to answer questions pending an opportunity for a Minister to make such a claim – this is discussed further below).[8] However, it does not accept that such claims by the Executive are a conclusive answer. The position adopted by the Senate has been that the claim may be determined by the Senate and, if determined against the Executive, that the Senate has the legal right to the information.[9]

However, in the absence of any exercise of the penal powers of the Senate, the practical effect of this approach to date has been that conflicts are resolved in the political arena rather than in the courts. In both the Executive and the Senate, the predominant view appears to be that the courts should not have jurisdiction to determine such claims of public interest immunity.[10] That is, the resolution of these disputes is essentially a matter of political judgment, not a question of legal rights and obligations.[11]

Public interest immunity claims may only be made by Ministers (or by statutory office holders in limited circumstances). In accordance with the 2009 Order, a public official who considers that they have been asked to provide information or a document (either by way of a submission or in a hearing) that might properly be the subject of a public interest immunity claim must advise the committee of the grounds for that belief and specify the damage that might be done to the public interest if the information or document were disclosed.

If requested, the official must refer the question of the disclosure of the information or document to a responsible Minister. If the Minister concludes that it would not be in the public interest to disclose the information or document, a statement should beprovided to the committee setting out the ground for that conclusion and specifying the harm to

the public interest that could result from the disclosure of the information or document.[12]

The Guidelines provide further guidance about making public interest immunity claims.[13] Where practicable, decisions to claim public interest immunity should take place before hearings so that the necessary documentation can be produced at the time. The normal means of claiming public interest immunity is by way of a letter from the Minister to the committee chair.

Legal professional privilege

Legal professional privilege is a common law principle which allows a person, in civil and criminal cases, to preserve the confidentiality of statements and other materials which have been made or brought into existence for the dominant purpose of seeking or being furnished with legal advice by a practising lawyer, or for the dominant purpose of preparing for existing or contemplated judicial or quasi-judicial proceedings.[14] The principle has no formal application in parliamentary proceedings. However, the Guidelines suggest that material which is subject to legal professional privilege may in some circumstances also be subject to a claim of public interest immunity.[15] The confidential nature of material which is subject to legal professional privilege is a consideration which a committee can take into account in deciding whether to press for its disclosure.

Confidential information

The fact that particular information is confidential – for example, because it relates to the commercial activities of a person or body – does not of itself provide grounds for resisting disclosure of the information on the basis of public interest immunity. In effect, the 2003 Order provides that Senate committees will not entertain any claim to withhold information from the committee onthe grounds that it is commercial-inconfidence, unless the claim is made by a Minister and is accompanied by a statement setting out the basis for the claim, including a statement of any commercial harm that may result from the disclosure of the information. A committee may allow the officers of a statutory authority to make the claim where the authority has a degree of

independence from ministerial direction such that it would be inappropriate for the Minister to make the claim.[16]

Matters of policy

A government officer should not advocate, defend or canvass the merits of government policies when giving evidence to a committee. It is for the relevant Minister to assist the committee with such issues.[17] A witness may, however, describe policies to a committee and, if the Minister agrees, discuss policy options for dealing with a particular issue.[18]

Relevance of question

A committee can only inquire into matters which fall within its terms of reference. Accordingly, a witness is not required to disclose information or produce documents in response to a question or request which is not related to a committee's terms of reference. Similarly, a witness cannot be required to disclose information in response to a question relating to a matter which is the responsibility of a person within another part of the Government. For example, an officer of the Attorney-General's Department cannot be required to answer a question which relates to a matter for which the Department of the Treasury is responsible.





As a general rule, a witness before a parliamentary committee cannot refuse to answer a question on the ground that to do so would be incriminating. That is because a witness's response to a committee's question is privileged and therefore cannot be relied upon or questioned in court proceedings. The response could not be relied on as a basis for bringing criminal proceedings against the witness.[19] The position is probably different in relation to some statutory committees where a witness is permitted to refuse to answer questions on grounds on which a witness in a court could do so, including self-incrimination. For example, s 25 of the *Public Works Committee Act 1969* provides:

> A person summoned to appear or appearing before the Committee as a witness has the same protection and privileges, and is, in addition to the penalties provided

> by this Act, subject to the same liabilities in any civil or criminal proceeding, as a witness in proceedings in the High Court.[20]

Giving evidence in a closed hearing

As an alternative to resisting disclosure of information and documents, a witness may request that a committee hear certain evidence 'in camera' – that is, in proceedings which are closed to the public. A witness before most Senate committees has the option of seeking a closed hearing for sensitive material.[21] In certain circumstances a witness before the Parliamentary Standing Committee on Public Works or the Joint Committee of Public Accounts and Audit will have a right to give evidence in private and for that evidence to be kept confidential. For example, s 23 of the *Public Works Committee Act 1969* relevantly provides:

> 2. Where, in the opinion of the Committee, any evidence proposed to be given before, or the whole or a part of a document produced or proposed to be produced in evidence to, the Committee relates to a secret or confidential matter, the Committee may, and at the request of the witness giving the evidence or producing the document shall:
>   a. take the evidence in private; or
>   b. direct that the document, or the part of the document, be treated as confidential.
>
> ...
>
> 4. Where, at the request of a witness, evidence is taken by the Committee in private:
>   a. the Committee shall not, without the consent in writing of the witness; and
>   b. a person (including a member) shall not, without the consent in writing of the witness and the authority of the Committee under subsection (6);
>
>   disclose or publish the whole or a part of that evidence.
> 5. Where evidence is taken by the Committee in private otherwise than at

> the request of a witness, a person (including a member) shall not, without the authority of the Committee under the next succeeding subsection, disclose or publish the whole or a part of that evidence.
>
> 6. The Committee may, in its discretion, disclose or publish or, by writing under the hand of the Chair, authorize the disclosure or publication of, evidence taken in private before the Committee, but this subsection does not operate so as to affect the necessity for consent of a witness under subsection (4).[22]

The option of a closed hearing is not available in the case of a Senate Legislative and General Purpose Standing Committee when it is considering estimates of proposed or additional expenditure.[23] However, such a committee may take evidence in camera when it is performing non-estimates functions.[24]

Secrecy provisions

Secrecy provisions (that is, legislative provisions which purport to restrict disclosure of certain information) do not bar production of documents or information to a House or a committee, unless the secrecy provision concerned necessarily deals with such production. The power of a House or a duly authorised committee derived from s 49 of the Constitution to question witnesses or send for papers can only be taken away in an Act by express words or probably also by a necessary implication of the legislation.

Has the committee made a request?

A final point worth noting is that it is the committee, not individual members, which can require a witness to answer questions or produce documents. If an individual member asks a question or seeks documents, the witness may consider it appropriate to seek confirmation from the Chairperson of the Committee that the committee requires a response to the member's question or request.

Contempt – failing to comply with a committee's directions

If a witness does not attend in response to a summons or does not answer a question or produce a document, a committee has no power to compel these things. A House of Parliament (as opposed to a committee of a House) has the power to impose a penalty of a fine or imprisonment where it finds that a person has committed an offence within the meaning of s 4 of the Parliamentary Privileges Act 1987. An'offence' requires conduct which 'amounts, or is intended or is likely to amount, to an improper interference with the free exercise by a House or committee of its authority or functions, or with the free performance by a member of the member's duties as a member'. Section 9 of the *Parliamentary Privileges Act 1987* requires that a warrant committing a person to custody set out the particulars of the matters determined to constitute the breach of privilege or contempt. This provision now allows a court to determine whether the ground for the imprisonment was sufficient in law. It seems, however, that a court would not be entitled to examine 'proceedings in Parliament' for that purpose.[25] Each House of Parliament has the power to fine as an alternative to imprisonment.[26] A fine could be enforced using the general law for recovery of debts and, unlike imprisonment, does not require a resolution and a warrant setting out particulars of the matters determined to constitute the offence. This clearly still restricts the capacity of a court to review whether the conduct could amount to a breach of privilege. Other sanctions, such as penalties imposed for offences in relation to the giving of evidence to the statutory committees,[27] would be dealt with by the criminal courts in the usual way.

Points to remember

Interacting with a parliamentary committee by appearing as a witness can be a difficult experience. If you are asked to appear as a witness before a committee, it is important to be thoroughly prepared:

- Be familiar with the committee's terms of reference.
- Be familiar with all the relevant material.
- In particular, ensure you are familiar with any formal departmental or Government submission that has been made to the committee.
- Ascertain what issues the committee is particularly interested in. The committee's

secretariat may be able to assist you in this regard.

- Prepare an outline of your presentation.
- Think about what questions might be asked, and develop answers.
- Consult with other relevant departmental officers and, if necessary, your Minister.

Answering questions

It is also important that care be taken in answering questions:

- Listen carefully to the question.
- Consider whether it is appropriate for you to answer it. In particular, consider whether the question:
    - is relevant to the terms of reference
    - relates to a matter which is the responsibility of another Department or agency
    - relates to a matter of policy
    - asks for material that is subject to public interest immunity or legal professional privilege
    - asks for material which will incriminate you
    - asks for confidential material.
- If it is not appropriate for you to answer the question, raise this with the committee and, if necessary, your Minister.
- Consider whether you should ask that the answer be taken in camera.
- Consider whether you know the answer. If not, say so. Questions can be taken on notice.
- Answer clearly and concisely.
- If an extended answer is required, develop a structure to the answer. Explain that structure to the committee, follow it and summarise.

Endnotes

[1] G Lindell, 'Parliamentary inquiries and government witnesses' (1995) 20 MULR 383.

[2] Other joint parliamentary committees are established by the *Intelligence Services Act 2001; Parliamentary Joint Committee on Law Enforcement Act 2010; Australian Securities and Investments Commission Act 2001; and Parliamentary Proceedings Broadcasting Act 1946.*

[3] See s 5 of the *Parliamentary Privileges Act 1987*.

[4] See also s 13 of the *Public Accounts and Audit Committee Act 1951*.

[5] See s 16(2) of the *Parliamentary Privileges Act 1987*.

[6] Correspondence may, in the hands of a member of Parliament, in some circumstances attract parliamentary privilege: *Rowley v O'Chee* [2000] 1 Qd R 207.

[7] Additional grounds are set out in para 4.6.1 of the Guidelines.

[8] See Senate Parliamentary Privilege Resolutions paragraphs 1(16) and 1(10); R Laing (ed), *Odgers' Australian Senate Practice*, 14th ed, 2016 (Odgers) at 568–9, 643–5.

[9] See Odgers at 643–645.

[10] Government submission to Senate Standing Committee of Privileges on the Parliamentary Privileges (Enforcement of Lawful Orders) Bill 1994 (August 1994); Senate Standing Committee of Privileges (49th Report) *The Parliamentary Privileges Enforcement of Lawful Orders) Bill 1994* (September 1994).

[11] See Odgers at 645.

[12] See also paras 4.5.1–4.5.3 of the Guidelines.

[13] See para 4.5.4 of the Guidelines.

[14] *Esso Australia Resources Ltd v Federal Commissioner of Taxation (1999)* 201 CLR 49.

[15] See para 4.8 of the Guidelines.

[16] See Odgers at 653.

[17]

[17] See para 2.3 of the Guidelines.

[18] See para 2.3 of the Guidelines.

[19] See s 16(2) and (3) of the *Parliamentary Privileges Act 1987*.

[20] See also s 19 of the *Public Accounts and Audit Committee Act 1951*.

[21] Senate Standing Orders 25(14), 33(1), 36 and 37.

[22] See also s 11 of the *Public Accounts and Audit Committee Act 1951*.

[23] Senate Standing Order 26(2).

[24] Senate Standing Order 25(14).

[25] Section 16(3) of the *Parliamentary Privileges Act 1987* would present an obstacle to a court having regard to the proceedings of Parliament for these purposes. The exception in s 16(6) appears to relate only to criminal prosecutions.

[26] See s 7 of the *Parliamentary Privileges Act 1987* (maximum $5,000 for a natural person; $25,000 for a corporation).

[27] See, for example, ss 28, 30 and 33 of the *Public Works Committee Act 1969*; and ss 15, 17 and 21 of the *Public Accounts and Audit Committee Act 1951*.

Leo Hardiman is National Leader of, and Deputy General Counsel in, the Office of General Counsel who specialises in providing advice on complex constitutional and statutory interpretation matters. Leo has given ongoing advice on a wide range of machinery-of-government issues, including delegations and authorisations, the making of orders under the Acts Interpretation Act and the relationship between the executive and the Parliament.

Helen Chisholm is a well-regarded adviser on constitutional and administrative law, with particular expertise in environmental law. She advises Australian Government agencies

on complex statutory interpretation issues, legislative development and interaction with Parliamentary and other inquiries. She has also worked closely with clients on major legislative reform projects in employment law, health law and maritime law.

Jackson Wherrett regularly advises Commonwealth clients on constitutional law and statutory interpretation. He has advised on the application and scope of parliamentary privilege, delegations, trusts, machinery-of-government issues, and tax law.

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s22

From: Peter Koit
Sent: Thursday, 11 June 2026 1:12 PM
To: Janette Luu; Andrew Orme
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

No

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Janette Luu <s22
Sent: Thursday, 11 June 2026 1:01 PM
To: Andrew Orme <s22 Peter Koit <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

Are you both free at 2pm?

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 **M** s22 **E** s22

From: Andrew Orme <s22
Sent: Thursday, 11 June 2026 12:45 PM
To: Peter Koit <s22 Janette Luu <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

Released under

OFFICIAL

I have attached with suggested changes. We might need another chat – I don't think we are on wildly different pages, but I have some slightly different ideas about the balance of information to provide.

PJC draft response.docx

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter Koit <s22
Sent: Thursday, 11 June 2026 12:19 PM
To: Andrew Orme <s22 Janette Luu <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

But it has to be read in conjunction with the 2 April 2026 letter where they have asked to provide relevant materials.

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 M s22 E s22

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From: Andrew Orme <s22
Sent: Thursday, 11 June 2026 12:03 PM
To: Peter Koit <s22 Janette Luu <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

Personally, I don't think the request does ask us to produce documents. It seeks 'information'. I acknowledge they may possibly mean this.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter Koit <s22
Sent: Thursday, 11 June 2026 11:45 AM
To: Janette Luu <s22 Andrew Orme <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

Just some observations from me in relation to the contextual background:

- Probably try to balance between the impression that we are giving them too much general info (which read as though we are lecturing /educating them given they have asked us some very pointed question i.e. produce docs – it risks us coming across as trying to avoid and deflect) and giving context that are more specific to the firm (which leans more towards we are being helpful whilst we are resisting production). Just felt we have strayed too far from our original purpose which is trying to help them in a different way without producing documents.

- In relation to the dot point re the 2025 investigation, I do not agree with the deletion of "other" issues because there have been other issues that have arisen since then but which is not about the client confidentiality breach as I said last month.

Peter Koit
Law and Compliance
Tax Practitioners Board

Released under FOI

P s22 M s22 E s22

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From: Janette Luu <s22
Sent: Thursday, 11 June 2026 11:08 AM
To: Andrew Orme <s22 Peter Koit <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

Sorry hope this works

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 M s22 E s22

From: Andrew Orme <s22
Sent: Thursday, 11 June 2026 10:53 AM
To: Janette Luu <s22 Peter Koit <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

Janette,

I can't access – can you send through an attachment or provide access thanks.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

Released under FOI

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From: Janette Luu <s22
Sent: Thursday, 11 June 2026 10:26 AM
To: Peter Koit <s22 Andrew Orme <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

Hi

I have made some suggested changes/comments for consideration. Happy to discuss.

Thanks
Janette

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 **M** s22 **E** s22

From: Peter Koit <s22
Sent: Thursday, 11 June 2026 9:38 AM
To: Andrew Orme <s22 Janette Luu <s22
Subject: RE: KPMG response [SEC=OFFICIAL]

OFFICIAL

Hi Andrew

I watched the Senate Estimates again last night just to be sure we are responding correctly to the follow up request from the Chair of the PJC.

After watching it again, I am very uncomfortable with the **substance** of PdC's evidence to the Senate Estimates when he said we are only conducting a preliminary inquiry and maintaining a watching brief. This wasn't what we provided to him in our brief. I know what PdC's position is from our meeting with him yesterday but I don't think it's a good idea to try to dance around the idea that there is no investigation into the allegations raised by the whistleblower referred to by the Committee. We should avoid giving that impression.

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We issued a formal notice to KPMG after receiving their redacted documents from our initial inquiry. Whether we commenced a specific investigation into this matter or whether there is already an existing investigation in relation to unrelated matter is not really relevant because a notice to produce is issued for the purposes of an investigation i.e. the legal purpose for which the power was conferred. We issued a formal notice because this issue is now within the scope of the investigation.

KPMG is certainly of the view that we are investigating the issue having received the notice.

I have made some further suggested changes for consideration and improvement. I have added more to the background to assist with the Committee. At the end of the day, the Committee can demand that we produce and there is very little that can stand in the way of that. We can only do our best to convince them that whilst the investigation is ongoing, they should not exercise their powers and we do that be proactively being helpful where we can and not just saying it.

Released under FOI

Dear Senator

I refer to your letter of 5 June 2026 to Mr de Cure, the Chair of the Tax Practitioners Board (TPB).

In your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services you have requested further information relating to the KPMG whistleblower matter. Specifically, you have requested the substance of Mr de Cure's evidence to the Senate Standing Committee on Economics and updated or further information received from KPMG since 27 May 2026.

Firstly, to recap on our 27 May correspondence, and provide additional context to the comments made by Mr de Cure at Senate, I confirm:

- *After the TPB became aware of the allegations when they were raised in Parliament in March, we made inquiries of KPMG and had meetings with them.*
- *KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter includes attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.*
- *The TPB followed up with a formal notice to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of client confidential information.*
- *Subsequent to our 27th May 2026 response to the Committee, we have received a partial response to our request. KPMG has foreshadowed that additional information will be provided shortly.*

To assist the Committee by way of background:

- *We have jurisdiction over individuals and partnerships who are registered with us.*
- *KPMG itself is a registered tax agent and in that respect is obliged by the Tax Agent Services Act 2009 to comply with the Code of Professional Conduct. Some of what the Code requires is specific to taxation services, but some is more general in nature. For instance, in relation to the latter, as a registered tax agent KPMG is obliged to act with honesty and integrity, obliged to act lawfully in the best interests of their clients, and is prohibited from disclosing confidential information relating to a client's affairs to a third party without the client's permission. It is also a*

requirement for registration of a partnership as a tax agent that all partners are fit and proper persons.

- *Whilst the TPB may not have direct jurisdiction over specific KPMG partners and staff involved in the misuse of clients' confidential information if they are not registered tax agents, it is a requirement of the partnership's registration with us that all of its partners (including those who are not providing tax agent services) are fit and proper and that the partnership complies with the TASA Code of Conduct including those that are more general in nature. In this sense, their fitness and propriety will be relevant to the partnership's registration.*
- *To the extent that specific individuals within KPMG who are registered with us and are involved in the matters subject of the allegations, they would also be of interest to us. For example, they may occupy senior leadership positions. We have noted that some of those who occupied leadership positions have resigned.*
- *In 2025 the TPB did commence an investigation in relation to KPMG on an unrelated matter, which remains ongoing. Given our existing investigations into KPMG, the TPB is considering these issues as well as others as part of our investigation.*

The recent response received from KPMG identifies certain audit tender clients, KPMG partners and staff involved in the audit tenders and in viewing Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG employees.

We have provided a high level description of the nature of the information we have received but not the documents to the Committee. In providing this information to the Committee, the TPB is seeking to balance our commitment to working transparently with the Committee, with issues of wider public policy around obligations to preserve the secrecy and privacy of tax practitioner information, procedural fairness and not prejudicing any investigations.

released under FOI

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Andrew Orme <s22 [redacted]
Sent: Wednesday, 10 June 2026 5:53 PM
To: Janette Luu <s22 [redacted] Peter Koit <s22 [redacted]
Subject: KPMG response [SEC=OFFICIAL]

OFFICIAL

Peter and Janette,

A first draft of a potential response. For discussion tomorrow.

Dear Senator

I refer to your letter of 5 June 2026 to Mr de Cure, the Chair of the Tax Practitioners Board (TPB).

In your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services you have requested further information relating to the KPMG whistleblower matter. Specifically, you have requested the substance of Mr de Cure's evidence to the Senate Standing Committee on Economics and updated or further information received from KPMG since 27 May 2026.

Firstly, to recap on our 27 May correspondence, and provide additional context to the comments made by Mr de Cure at Senate, I confirm:

- After the TPB became aware of the allegations when they were raised in Parliament in March, we made inquiries of KPMG and had meetings with them.
- KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter includes attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.
- The TPB followed up the letter with an information request to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of Lendlease audit information.
- We have now received a partial response to our request. KPMG has foreshadowed that additional information will be provided shortly.

In relation to the TPB's role in this matter, I would observe:

- If KPMG partners and staff involved in misuse of Lendlease information are not registered tax agents and not providing tax services, those partners and staff are beyond the TPB's jurisdiction.
- KPMG itself is a registered tax agent and in that respect is obliged by the *Tax Agent Services Act 2009* to comply with the Code of Professional Conduct. Some of what the Code requires is specific to taxation services, but some is more general in nature. For instance, as a registered tax agent KPMG is obliged to act with honesty and integrity, obliged to act lawfully in the best interests of their clients, and is prohibited from disclosing confidential information relating to a client's affairs to a third party without the client's permission. It is also a requirement for registration of a partnership as a tax agent that all partners are fit and proper persons.

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- The TPB has not commenced a specific investigation into this matter. However, for unrelated reasons, in 2025 the TPB did commence an investigation in relation to KPMG, which remains ongoing. Since an investigation is in relation to a registered tax agent, rather than a specific issue, the TPB is able to consider these issues in the context of that existing investigation if appropriate.

The recent response received from KPMG identifies certain audit tender clients, KPMG partners and staff involved in the audit tenders and in viewing Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG employees.

In providing this information to the Committee, the TPB is seeking to balance our commitment to working transparently with the Committee, with issues of wider public policy around obligations to preserve the secrecy and privacy of tax practitioner information, procedural fairness and not prejudicing any investigations.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Released under FOI

Dear Senator

I refer to your letter of 5 June 2026 to Mr de Cure, the Chair of the Tax Practitioners Board (TPB).

In your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services you have requested further information relating to the KPMG whistleblower matter. Specifically, you have requested the substance of Mr de Cure's evidence to the Senate Standing Committee on Economics and updated or further information received from KPMG since 27 May 2026.

~~Firstly, to recap on our~~Further to the TPB's 27 ~~May~~ correspondence of 27 May 2026, ~~we and~~ provide additional context to the comments made by Mr de Cure at Senate Estimates on 4 June 2026~~, I confirm~~:

- *After the TPB became aware of the allegations when they were raised in ~~Parliament in~~the Senate on 24 March 2026, we made inquiries of KPMG and had meetings with them.*
- *KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter include~~d~~s attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.*
- *The TPB followed up with a formal notice to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of client confidential information.*
- *Subsequent to our 27~~th~~ May 2026 response to the Committee, we have received a partial response to our request and~~-~~ KPMG has foreshadowed that additional information will be provided shortly.*

To assist the Committee, the following ~~by way of~~ contextual information is provided~~background~~:

- *The TPB has~~We have~~ jurisdiction over individuals and entities (~~and~~ partnerships and companies) who are registered with us.*
- *KPMG ~~itself~~ is a registered tax agent and is therefore subject to the obligations in the ~~n that respect is obliged by the~~ Tax Agent Services Act 2009. These obligations include:*
  - *A requirement to comply with the legislated Code of Professional Conduct. Some ~~of what the Code~~Code items are ~~requires is~~ specific to the provisions of taxation services, but there are other Code items ~~some is~~that are broader~~more general in nature~~. For instance, ~~in relation to the latter,~~ as a registered tax agent, KPMG ~~is obliged to~~must act with honesty and integrity and ~~, obliged to~~ act lawfully in the best interests of their clients, and is prohibited from disclosing confidential information relating to a client's affairs to a third party without the client's permissio~~n~~n.*

Commented [JL1]: This is written as a response on behalf of PdC (consistent with previous response), but just noting PdC might want to respond directly this time.

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- *An ongoing ~~It is also a~~ requirement for registration of a partnership as a tax agent that all partners, not just those involved in the provision of taxation services, are fit and proper persons.*

- *Where a registered tax agent partnership fails to meet their obligations under the TASA, the TPB may take certain administrative actions, such as issuing written cautions, orders and suspending or terminating registration. In certain circumstances, the TPB may also require the removal of a partner in the partnership.*

- *Whilst the TPB may not have direct jurisdiction over specific KPMG partners and staff involved in the misuse of clients' confidential information if they are not registered tax agents, it is a requirement of the partnership's registration with us that all of its partners (including those who are not providing tax agent services) are fit and proper and that the partnership complies with the TASA Code of Conduct including those that are more general in nature. In this sense, their fitness and propriety will be relevant to the partnership's registration.*

- *To the extent that specific individuals within KPMG who are registered with us and are involved in the matters subject of the allegations, they would also be of interest to TPB~~us~~. For example, they may occupy senior leadership positions and/or have a supervisory role. We have noted that some of those who occupied leadership positions have resigned.*

- *In 2025 the TPB ~~did~~ commenced an investigation in relation to KPMG on an unrelated matter, which remains ongoing. Given our existing investigations into KPMG, the TPB incorporating ~~is considering~~ these new allegations ~~issues as well as others~~ as part of the 2025~~our~~ investigation.*

-

The recent response the TPB received from KPMG identifies certain audit tender clients, KPMG partners and staff involved in the audit tenders and in viewing Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG employees.

We have provided a high level description of the nature of the information we have received but not the documents to the Committee. In providing this information to the Committee, the TPB is seeking to balance our commitment to working transparently with the Committee, with issues of wider public policy around obligations to preserve the secrecy and privacy of tax practitioner information, procedural fairness and not prejudicing any investigations.

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Commented [JL2]: Is this needed?

Commented [JL3]: Do we need this?

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Dear Senator

I refer to your letter of 5 June 2026 to Mr de Cure, the Chair of the Tax Practitioners Board (TPB).

In your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services you have requested further information relating to the KPMG whistleblower matter. Specifically, you have requested the substance of Mr de Cure's evidence to the Senate Standing Committee on Economics and updated or further information received from KPMG since 27 May 2026.

~~Firstly, to recap on our~~Further to the TPB's ~~27 May~~ correspondence of 27 May 2026, we ~~and~~ provide additional context to the comments made by Mr de Cure at Senate Estimates on 4 June 2026~~, I confirm~~:

- *After the TPB became aware of the allegations when they were raised in ~~Parliament in~~the Senate on 24 March 2026, we made inquiries of KPMG and had meetings with them.*
- *KPMG subsequently sent a letter to the TPB with details in relation to the allegations. The letter include~~d~~s attachments that provide a summary of factual findings from the investigations and reviews into those allegations, and a summary of events in relation to the whistleblower allegations raised in the Senate.*
- *The TPB followed up with a formal notice to KPMG seeking further information and documents. The focus of the request was to obtain more details concerning the misuse of client confidential information.*
- *Subsequent to our 27~~th~~ May 2026 response to the Committee, we have received a partial response to our request and~~.~~ KPMG has foreshadowed that additional information will be provided shortly.*

To assist the Committee, the following ~~by way of~~ contextual information is provided~~background~~:

- *The TPB has~~We have~~ jurisdiction over individuals and entities (~~and~~ partnerships and companies) who are registered ~~with us~~tax agents or BAS agents. If individuals involved in the allegations are not registered with the TPB, the TPB does not have jurisdiction over those individuals.*
- *KPMG ~~itself~~ is a registered tax agent and is therefore subject to the obligations in the ~~n that respect is obliged by the~~ Tax Agent Services Act 2009. These obligations include:*
  - *A requirement to comply with the legislated Code of Professional Conduct. Some ~~of what the Code~~Code items are ~~requires is~~ specific to the provision~~s~~ of taxation services, but there are other Code items ~~some is~~that are broader~~more general in nature~~. For instance, ~~in relation to the latter,~~ as a registered tax agent, KPMG ~~is obliged to~~must act with honesty and integrity~~;~~ ~~and ,~~must ~~obliged to~~ act lawfully in the best interests of their clients~~;~~; and is prohibited from disclosing confidential information relating to a client's affairs to a third party without the client's permissio~~n~~n.*

Commented [JL1]: This is written as a response on behalf of PdC (consistent with previous response), but just noting PdC might want to respond directly this time.

Commented [AO2R1]: I will put the alternatives to PdC

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~~Where a registered tax agent partnership fails to meet their obligations under the TASA, the TPB may take certain administrative actions, such as issuing written cautions, orders and suspending or terminating registration. In certain circumstances, the TPB may also require the removal of a partner in the partnership.~~

- ~~Whilst the TPB may not have direct jurisdiction over specific KPMG partners and staff involved in the misuse of clients' confidential information if they are not registered tax agents, it is a requirement of the partnership's registration with us that all of its partners (including those who are not providing tax agent services) are fit and proper and that the partnership complies with the TASA Code of Conduct including those that are more general in nature. In this sense, their fitness and propriety will be relevant to the partnership's registration.~~
- ~~To the extent that~~If there are specific individuals within KPMG who are registered ~~with us~~tax agents and are involved in the matters subject of the allegations, ~~they~~ this ~~would~~ may also be of interest to the TPB~~us~~. ~~For example, they may occupy senior leadership positions and/or have a supervisory role. We have noted that some of those who occupied leadership positions have resigned.~~

- Although the TPB has not commenced a new investigation in response to the allegations, ~~i~~In 2025 the TPB ~~did~~ commenced an investigation in relation to KPMG on an unrelated matter, which remains ongoing. ~~Given our existing investigations into KPMG, t~~The TPB is considering ~~incorporating is considering~~ these new allegations ~~issues as well as others~~ (and any other identified issues) as part of the ~~2025our~~ existing investigation.

-

The recent response the TPB received from KPMG identifies certain audit tender clients, KPMG ~~partners and staff~~personnel involved in the audit tenders and ~~in viewing~~those personnel who viewed Lendlease related information. It also covers the steps taken to address the allegations that Lendlease documents were improperly accessed, the reasons for the access, and sanctions on KPMG personnel~~employees~~.

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Commented [JL3]: Is this needed?

Commented [AO4R3]: I don't think so.

Commented [JL5]: Do we need this?

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Commented [AO6]: I think this is appropriate to contextualise PdCs comments to the Senate. I also think we need to avoid either raising or dampening expectations of what we might do from here.

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s22 [redacted]

From: Andrew Orme
Sent: Wednesday, 17 June 2026 5:51 PM
To: Peter Koit
Subject: RE: KPMG [SEC=OFFICIAL:Sensitive]

Sent at the same time as my email to you! Do you think my proposed way of responding is okay?

If so, we can get something drafted up and see if PdC can approve tomorrow morning.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

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From: Peter Koit <s22 [redacted]
Sent: Wednesday, 17 June 2026 5:49 PM
To: Andrew Orme <s22 [redacted]
Subject: KPMG [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Andrew

The further response to PJC is due today. Key points (question is how much detail do we go into in our response):

1. We have received further information from KPMG on 12 June 2026
2. The info does not change our letter to PJC last week
   s37 [redacted]
3. KPMG has taken a narrow approach in their interpretation of the questions asked of them

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Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Andrew Orme <s22
Sent: Wednesday, 17 June 2026 4:55 PM
To: Peter Koit <s22
Subject: RE: a few things [SEC=OFFICIAL]

OFFICIAL

In relation to 1, I think its urgent for us (and PdC) to understand what we have since got.

I suspect we may not have more we feel we can update the PJC on, but we need a conscious decision. I can't recall if the PJC gave us until today or tomorrow.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 **E** s22

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s22

From: Andrew Orme
Sent: Thursday, 16 July 2026 1:22 PM
To: Peter Koit; Janette Luu
Subject: RE: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

Follow Up Flag: Follow up
Flag Status: Completed

OFFICIAL: Sensitive

I'll talk to PdC about options, but another way of approaching this is to avoid setting out our practices in detail, and for him just to answer the questions.

In doing so, an additional contextual paragraph could be put at the end of the question about whether he attended the KPMG meetings that says something like:

> It is important to appreciate that investigation work is undertaken by TPB staff seconded from the Australian Taxation Office, and that the Board's key decision-making role is later through the Board Conduct Committee when decisions are made about whether there has been a breach of the Code of Professional Conduct and what sanctions are appropriate. For more information about the investigations process, see the investigations page on our website: Investigations | Tax Practitioners Board. The Board Conduct Committee is at step 6 of the 8-step process.

If either of you have a concern about this as well, give me a call.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Andrew Orme
Sent: Thursday, 16 July 2026 11:25 AM
To: Peter Koit <s22 Janette Luu <s22 s22 <s22
Subject: RE: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

I don't really agree with that – at least from my perspective I don't usually see case interaction outside of the significant case briefings, parliamentary related things and media.

But anyhow, the warning is valid in a sense that being precise about a 5-week briefing could also be criticised. It is why I had previously said "from time to time".

I'll talk with PdC about how to proceed.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 **E** s22

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From: Peter Koit <s22
Sent: Thursday, 16 July 2026 8:42 AM
To: Andrew Orme <s22 Janette Luu <s22 s22
<s22
Subject: Re: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Andrew

I think it is also true that pdc expects us and we do have to discuss with him significant cases outside the usual 5 weeks cycle.

He does get involved in day to day operations in many respects so we need to be careful in conveying a different impression.

Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Andrew Orme <s22 [redacted]
Sent: Thursday, 16 July 2026 08:38:21
To: Janette Luu <s22 [redacted] Peter Koit <s22 [redacted] s22 [redacted] <s22 [redacted]
Subject: RE: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

On the briefings point, I'm trying to help PdC capture in simple terms what the standard mode of operation is. I have removed the words "very high" level and I've also shifted away from the "time to time".

> For cases of greater significance or heightened sensitivity, I receive briefings from the Secretary and Assistant Secretaries. Typically, these occur about once every five weeks, as well as being briefed before Senate Estimates. The investigative case teams are not involved in these briefings. These help me be prepared for Parliamentary interest (e.g. answering questions at Senate Estimates), and media interest, as well as providing me with assurance that cases are progressing.

I agree it might be better not to say "very high level", but it is difficult to convey the right sense. For the pre-Board briefings we cover about 16 cases in 20 minutes or so (or at least that's what it feel like to me, I haven't had a stopwatch out).

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

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From: Janette Luu <s22 [redacted]
Sent: Wednesday, 15 July 2026 8:55 PM
To: Peter Koit <s22 [redacted] Andrew Orme <s22 [redacted] s22 [redacted]
<s22 [redacted]
Subject: RE: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

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Hi Andrew

As discussed today, I don't recall PdC referring to any discussions with a KPMG audit partner regarding the confidentiality issue at the June 2026 Board meeting and instead Peter attributed his views/insights about the whistleblower to media reporting.

Regarding significant cases, I wouldn't characterise them as high level nor provided from 'time to time'. The monthly pre-Board meeting document provides key information about the status of our investigations. The document/briefing, which was before your time (started around mid-2025 from memory) arose at the request of PdC and the Board who felt that they needed strong visibility and understanding of the TPB's significant cases. In our pre–June Board meeting discussion and before the pre- Senate Estimates briefing in early June PdC expressed views about how the case should proceed.

Lastly, the proposed answers state *'I discussed the matter with the Secretary and I agreed that I ought to recuse myself from any decision-making in relation to the matter. This was shortly before the statements made in the Senate that are referred to in your letter'* – is the timing of this accurate? I recall PdC was still considering his position about being involved (BCC, investigation stage or otherwise) post Senate Estimates.

Thanks
Janette

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 **M** s22 **E** s22

From: Peter Koit <s22
Sent: Wednesday, 15 July 2026 9:50 AM
To: Andrew Orme <s22 Janette Luu <s22 s22
<s22
Subject: Re: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Andrew

I have concerns with some of the draft responses. Without going into chapter and verse, I would list them in the order of the seriousness of the concerns:

1. I do not believe or recall that Pdc mentioned that KPMG audit partner spoke to him about the KPMG issues during the 24 June 2026 board meeting. This should not be in the response as it would not be true. I wouldn't even call it a disclosure about audit lunches either. What I recalled is that when others had disclosed they had attended dinners or lunches in their outside engagement, pdc jokingly said that he hadn't attended one of those lunches recently during the

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'relevant period'. In that context, I think there was some hesitant in the first draft of the board minutes by the Secretariat as to whether that is a disclosure or not until myself and Janette recalled this was mentioned. But I did not recall him disclosing that the audit partner had spoken to him about the matter at all. In fact, it was to the contrary. Towards the end of the Board meeting, Deb Anderson broadly observed that the KPMG matter looks bad. Pdc said something to the effect that it is an employee grievance matter and didn't quite agree. Deb specifically then said she doesn't know about that and asked Pdc the question whether he knew something that we all don't because from what is in the media, it is really bad. I have also said that I wasn't even aware in the past that pdc attends these audit client lunches. The lunches that he had mentioned were the ones where it was event specific eg AI etc. I also noted that Jo declared her potential COI at the beginning that Anne Collins (KPMG global general counsel) was a personal friend of hers but they hadn't spoken about the issue. If Pdc disclosed the conversation with the partner, we would have noted it and I certainly would've been alarmed. I also do not know what was even discussed in camera and they cannot be ruled out but if it was discussed, no one else brought it up during the board meeting for us to record.

2. I also consider that the reference to 'high level' briefing of significant cases is misleading. We have to be very careful here. It was not simply that high level and he has engaged in some in depth discussion including his views on how they should progress. Also, KPMG related matters were never discussed with Pdc and I have always brief Phil Davies. This was the arrangement up until Dec 2025. All these changed in 2026.

Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Andrew Orme <s22
Sent: Wednesday, 15 July 2026 09:22:20
To: Peter Koit <s22 Janette Luu <s22 s22 <s22
Subject: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Peter, Janette (welcome back), and s22

under FOI

The following represents a proposed response by PdC to the questions received from the PJC last week.

I'd welcome any views you may have about the response. I've also attached the questions for convenience of reference.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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s22

From: Andrew Orme
Sent: Wednesday, 15 July 2026 11:07 AM
To: Peter Koit; Janette Luu; s22
Subject: RE: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

Follow Up Flag: Follow up
Flag Status: Completed

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On your first point, PdC believes he did say something. I have suggested to him that he might want to talk to members of the Board to understand what people remember. I might test with him again whether it was possible that anything he said was outside of the Board meeting context.

On your second point, the intent is to outline how we work, not go into what conversations occurred during this matter. My concern would be that a proper understanding of our response requires an appreciation of the roles of Board and staff that are second nature to us but unknown to the politicians. For transparency, part of this is to include an appropriate reference to how we engage with the Chair on case work. I did think about whether it would be useful to list out a chronology of exactly what happened in this case, but that is not what is being asked (although probably inevitable as follow up questions – the AFR makes reference to him talking to us). I entirely anticipate that the perspective that the Senators will bring is that he should have immediately recognised a conflict of interest and should have had no conversations with us or the Board. If you think there are some better words to convey how we typically engage with the Chair on sensitive cases, I'd be happy to discuss and suggest to PdC. I'll draw to PdC's attention the comments relating to Phil Davies.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 **E** s22

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From: Peter Koit <s22
Sent: Wednesday, 15 July 2026 9:50 AM
To: Andrew Orme <s22 Janette Luu <s22 s22

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<s22 [redacted]
Subject: Re: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Andrew

I have concerns with some of the draft responses. Without going into chapter and verse, I would list them in the order of the seriousness of the concerns:

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Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 [redacted] **M** s22 [redacted] **E** s22 [redacted]

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From: Andrew Orme <s22
Sent: Wednesday, 15 July 2026 09:22:20
To: Peter Koit <s22 Janette Luu <s22 s22 <s22
Subject: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Peter, Janette (welcome back), and s22

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Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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s22

From: Janette Luu
Sent: Thursday, 16 July 2026 11:21 AM
To: Andrew Orme; Peter Koit; s22
Subject: RE: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Thanks. I just jumped to Estimates

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 M s22 E s22

From: Andrew Orme <s22
Sent: Thursday, 16 July 2026 8:09 AM
To: Janette Luu <s22 Peter Koit <s22 s22 <s22
Subject: RE: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Oh, we need to be more precise about what Senate statements are being referred to. This is my mistake. The letter refers to statements made by Senator Gallagher. This was in late June. I will ensure this is amended.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Australian Government | TAX PRACTITIONERS BOARD

From: Janette Luu <s22
Sent: Wednesday, 15 July 2026 8:55 PM
To: Peter Koit <s22 Andrew Orme <s22 s22
<s22
Subject: RE: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

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Hi Andrew

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Thanks
Janette

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 **M** s22 **E** s22

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Sent: Wednesday, 15 July 2026 9:50 AM
To: Andrew Orme <s22 Janette Luu <s22 s22
<s22
Subject: Re: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

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is that when others had disclosed they had attended dinners or lunches in their outside engagement, pdc jokingly said that he hadn't attended one of those lunches recently during the 'relevant period'. In that context, I think there was some hesitant in the first draft of the board minutes by the Secretariat as to whether that is a disclosure or not until myself and Janette recalled this was mentioned. But I did not recall him disclosing that the audit partner had spoken to him about the matter at all. In fact, it was to the contrary. Towards the end of the Board meeting, Deb Anderson broadly observed that the KPMG matter looks bad. Pdc said something to the effect that it is an employee grievance matter and didn't quite agree. Deb specifically then said she doesn't know about that and asked Pdc the question whether he knew something that we all don't because from what is in the media, it is really bad. I have also said that I wasn't even aware in the past that pdc attends these audit client lunches. The lunches that he had mentioned were the ones where it was event specific eg AI etc. I also noted that Jo declared her potential COI at the beginning that Anne Collins (KPMG global general counsel) was a personal friend of hers but they hadn't spoken about the issue. If Pdc disclosed the conversation with the partner, we would have noted it and I certainly would've been alarmed. I also do not know what was even discussed in camera and they cannot be ruled out but if it was discussed, no one else brought it up during the board meeting for us to record.

2. I also consider that the reference to 'high level' briefing of significant cases is misleading. We have to be very careful here. It was not simply that high level and he has engaged in some in depth discussion including his views on how they should progress. Also, KPMG related matters were never discussed with Pdc and I have always brief Phil Davies. This was the arrangement up until Dec 2025. All these changed in 2026.

ed under FOI

Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Andrew Orme <s22
Sent: Wednesday, 15 July 2026 09:22:20
To: Peter Koit <s22 Janette Luu <s22 s22 <s22
Subject: Proposed answers to PJC questions [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Hi Peter, Janette (welcome back), and s22

The following represents a proposed response by PdC to the questions received from the PJC last week.

I'd welcome any views you may have about the response. I've also attached the questions for convenience of reference.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Proposed answers to PJC questions

Before answering the specific questions asked, it is important to provide some contextual details of the role of the Board (including myself as Chair) and the role of TPB staff in investigations.

The Board is supported by TPB staff who are employees of the Australian Taxation Office and are made available to support the Board.

The TPB's long standing standard practice is that neither the Board as a whole, nor myself as Chair, are involved in the investigation process unless and until the matter is referred for decision to the Board Conduct Committee. This process is designed to ensure that there is procedural fairness for the tax practitioner. It also represents an effective separation of duties between the Board (including the Chair) and the investigation team, which contributes to the integrity of the decision-making process.

The TPB staff undertake the key investigative steps without involvement of the Board:

- Considering intelligence of a potential breach (e.g. a complaint from the public) and whether it warrants further action,
- Where a complaint justifies further action, making preliminary inquiries to determine whether an investigation is warranted.
- Deciding whether to investigate a matter.
- Undertaking an investigation, including requiring the production of evidence and interviews with relevant parties.
- Preparing a submission that sets out any allegations against the tax practitioner and the evidence supporting those allegations. The same submission is shared with the tax practitioner for their response and then provided to the Board Conduct Committee.

The Board Conduct Committee (a subcommittee of the Board), meets every few weeks to consider whether the breaches as alleged by TPB staff are made out, and determine any sanctions that may be appropriate for those breaches. I sometimes sit as a member of the Board Conduct Committee (but not as Chair). For most cases, the receipt of Board Conduct Committee papers a week or two before the meeting is the first exposure of Board members to a matter.

For cases of greater significance or heightened sensitivity, I receive very high-level briefings from the Secretary and Assistant Secretaries from time to time. The

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investigative case teams are not involved in these briefings. These help me be prepared for Parliamentary interest (e.g. answering questions at Senate Estimates), and media interest, as well as providing me with assurance that cases are progressing.

For more information about the investigations process, see the investigations page on our website: Investigations | Tax Practitioners Board. In practice, the Board itself (via the Board Conduct Committee) is only a decision-maker in step 6 of the 8-step process.

I now turn to addressing your specific questions.

• *Given your history of 25 years of service with KPMG, have you recused yourself from any form of inquiry underway? If so, please provide details of all steps taken.*

I have recused myself from any involvement in the current KPMG investigation. I have adopted a formal conflict management plan (copy enclosed) in relation to this matter. This plan clearly set out steps taken to ensure that I take no part in the TPB's investigation or decision making in relation to this matter.

Soon after becoming aware of the matter, I gave initial consideration to whether there was cause to avoid all engagement of any type with the matter (for instance in handling questions at Senate Estimates). I came to the view that I had no conflict of interest that would require me to take this step. In particular, I have no ongoing financial interest in KPMG and provide no services to KPMG. I have not been a partner at KPMG for about 14 years, and I have not had any employment with the firm for about 13 years. I do not have a personal relationship with any of the people subject to the allegations.

I note that in previous matters involving KPMG or former KPMG personnel, I have recused myself from consideration of the matter at the Board Conduct Committee. This has been done out of an abundance of caution given the risk that conflict might be perceived. That most recently occurred early this year. The timing of such recusal would normally be shortly before the relevant Board Conduct Committee meeting.

In light of the heightened interest and sensitivity of this matter, I had cause to revisit whether to take more immediate steps around the perception of a conflict of interest in late June. I discussed the matter with the Secretary and I agreed that I ought to recuse myself from any decision-making in relation to the matter. This was shortly before the statements made in the Senate that are referred to in your letter. I subsequently adopted the formal conflict management plan attached after consulting with the Board and the Secretary.

• *You stated in Estimates that members of the TPB met with KPMG to discuss these matters. Were you present at any of the meetings that the TPB has conducted with KPMG to date? Please provide details and any relevant documentation.*

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No, I was not present at any of the meetings.

Consistently with the separation of duties referred to above, I was not aware at the time that the meetings were occurring. I have no records of who attended or what was discussed.

• *Is it the case that, as reported in the AFR, you did not declare to the TPB that a KPMG audit partner had spoken to you about the scandal? If so, why not? Have you since declared this and, if so, on what date?*

It is well known to the Board that I am a former partner of KPMG and that I have some contact with KPMG through their auditing of companies' that I am a director of.

Despite what is attributed to me in an AFR article, I believe I mentioned to the Board in one of our meetings that an audit partner had spoken to me about the scandal. I think this occurred at the Board meeting on 24 June. However, I didn't formally raise it as a disclosure and it wasn't recorded in the Minutes of the June meeting or any other meeting.

• *Is it the case, as media have reported, that you made the suggestion that the whistleblower allegations could be from an aggrieved employee, with the effect that these allegations were dismissed or downplayed?*

I accept that I described the whistleblower as an aggrieved employee. It was not my intention in making this statement to dismiss or downplay the allegations. I did not express any view concluded or otherwise about the appropriateness or veracity of the person's claims. I regard the AFR's reporting of the matter as speculative and pejorative.

The statement was not made in the context of any decision-making by the Board in relation to the KPMG matter. Consistently with the separation of duties described above, the Board has made no decisions related to the KPMG matter.

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s22

From: Peter deCure
Sent: Tuesday, 21 July 2026 2:33 PM
To: Andrew Orme
Cc: s22
Subject: Re: proposed final PJC letter [SEC=OFFICIAL]

Thanks Andrew,

I am ok for the sentence about the AFR to be deleted. I do really want to say it, but it's probably best left out.

Happy for s22 to organise a final copy for my signature.

Cheers
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

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From: Andrew Orme <s22
Date: Tuesday, 21 July 2026 at 1:51 pm
To: Peter deCure <s22
Subject: proposed final PJC letter [SEC=OFFICIAL]

OFFICIAL

Peter,

Let me know if you are happy with this version and I can get s22 to attach your signature and send together with a copy of your conflict management plan.

I don't want to keep going over this ad nauseum, but on a final read through I wondered if you really did want to keep that final line about the AFR reporting being speculative and pejorative. It doesn't seem completely necessary to answer the question, and assuming this letter may be published by the PJC, that might be additional fuel or motivation for the paper. Up to you.

I also remain uneasy about the answer to the third question, but we've gone through this.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Tax Practitioners Board
GPO Box 1620 SYDNEY NSW 2001

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Senator Deborah O'Neill
Committee Chair
Parliamentary Joint Committee on Corporations and Financial Services

By email to: corporations.joint@aph.gov.au Date: 21 July 2026

Dear Senator

I refer to your letter of 10 July 2026 in your capacity as Chair of the Parliamentary Joint Committee on Corporations and Financial Services.

The Committee requested information from me in my capacity as Chair of the Tax Practitioners Board (TPB), in relation to the KPMG whistleblower matter and the management of conflicts of interest arising from my former role as senior partner of KPMG. Specifically, the Committee is seeking assurance that any actual, potential of perceived conflict of interest arising from my former role as a partner of KPMG has been declared in a timely and appropriate manner, and is being managed with due care, transparency and regard to the public interest.

The Committee has also sought my response to a number of specific questions. I address each of these matters below.

- *Given your history of 25 years of service with KPMG, have you recused yourself from any form of inquiry underway? If so, please provide details of all steps taken.*

I have recused myself from any involvement in the current KPMG investigation. I have adopted a formal conflict management plan (copy enclosed) in relation to this matter. This plan clearly set out steps taken to ensure that I take no part in the TPB's investigation or decision making in relation to this matter.

Soon after becoming aware of the matter, I gave initial consideration to whether there was cause to avoid all engagement of any type with the matter (for instance in handling questions at Senate Estimates). I came to the view that I had no conflict of interest that would require me to take this step. In particular, I have no ongoing financial interest in KPMG and provide no services to KPMG. I have not been a partner at KPMG since 30 June 2012 (i.e 14 years ago), and I have not had any type of employment with KPMG since 30 June 2013 (i.e. 13 years ago). I do not have a personal relationship with any of the people subject to the allegations.

I note that in previous matters involving KPMG or former KPMG personnel, I have recused myself from consideration of the matter at the Board Conduct Committee. This has been done out of an abundance of caution given the risk that conflict or bias might be perceived. That most recently occurred early this year. The current matter has not reached that stage.

In light of the heightened interest and sensitivity of this matter, I had cause to revisit whether to take more immediate steps around the perception of a conflict of interest or bias in late June. I discussed the matter with the Secretary and I agreed that the best course was to recuse myself

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from any decision-making in relation to the matter. This was shortly before the statements made by Senator Gallagher that are referred to in your letter. I subsequently adopted the formal conflict management plan attached after consulting with the Board and the Secretary.

- *You stated in Estimates that members of the TPB met with KPMG to discuss these matters. Were you present at any of the meetings that the TPB has conducted with KPMG to date? Please provide details and any relevant documentation*.

No, I was not present at any of the meetings.

I was not aware at the time that the meetings were occurring. I have no records of who attended or what was discussed.

This is typical of how we work. Investigation work is undertaken by TPB staff seconded from the Australian Taxation Office. The Board's key decision-making role happens later through the Board Conduct Committee when decisions are made about whether there has been a breach of the Code of Professional Conduct and what sanctions are appropriate. For more information about the investigations process, see the investigations page on our website: Investigations | Tax Practitioners Board. The Board Conduct Committee is at step 6 of the 8-step process.

- *Is it the case that, as reported in the AFR, you did not declare to the TPB that a KPMG audit partner had spoken to you about the scandal? If so, why not? Have you since declared this and, if so, on what date?*

It is well known to the Board that I am a former partner of KPMG and that I have some contact with KPMG through their auditing of companies that I am director of.

Despite what is attributed to me in an AFR article, I believe I mentioned to the Board that an audit partner had spoken to me about the scandal. However, I didn't formally raise it as a disclosure, and it wasn't recorded in the Minutes of a meeting.

- *Is the case, as media have reported, that you made the suggestion that the whistleblower allegations could be from an aggrieved employee, with the effect that these allegations were dismissed or downplayed?*

I have not made any statement that dismisses or downplays the allegations made by the whistleblower. I note that KPMG's own admission is that the allegations have been accepted.

In this context and having read a report in the AFR (21 June 2026) that, KPMG's handling of the matter made the whistleblower "regret blowing the whistle", I accept that (on 24 June 2026) I described the whistleblower as "disgruntled". This description was not intended to dismiss or downplay the allegations, and I did not express any view concluded or otherwise about the appropriateness or veracity of the person's claims.

The statement was not made in the context of any decision-making by the Board in relation to the KPMG matter. Consistently with the separation of duties described above, the Board has made no decisions related to the KPMG matter.

I regard the AFR's reporting of the matter as both speculative and pejorative.

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I trust this response, together with the enclosed conflict management plan, provides the Committee with the assurance it was seeking. The TPB recognises the Committee's expectation that our investigation of KPMG meets the highest standards of integrity and the TPB remains committed to ensuring that all relevant governance processes are maintained until these matters are fully resolved.

Yours sincerely,

Peter de Cure

Chair

Tax Practitioners Board

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s22

From: Peter deCure
Sent: Monday, 13 July 2026 10:10 AM
To: Andrew Orme
Subject: Re: Draft - A couple of para's for consideration [SEC=OFFICIAL]

Hi Andrew

I definitely think we should be giving this information to the committee, the question is how it should be conveyed i.e. in what level of detail.

Some things we need to consider include

The need to make preliminary enquiries/risk assessments and why it might be on the timeline that the KPMG matter was described as preliminary or early stage. How the decision to commence a formal investigation is made and by who.

What happens when a formal investigation is not pursued, i.e. a matter that is finalised at the staff level for the lower level matters.

Also the more I think about it the more certain I am that I did advise the TPB about the call from the RFDS Auditor. This matter was one of the original questions asked by Edmund Tadros and it seems clear that all of his information has come from TPB sources, so why would this item be different?

Why would anyone else know about this and why would they be talking to the AFR?

I am headed to Canberra now and we can discuss this afternoon at the scheduled time.

Cheers
Peter

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Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

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From: Andrew Orme <s22
Date: Friday, 10 July 2026 at 4:45 pm

To: Peter deCure <s22 [redacted]
Subject: RE: Draft - A couple of para's for consideration [SEC=OFFICIAL]

OFFICIAL

I've been thinking about whether in the response it is worth spelling out the roles of Board and staff. We can discuss this next week. For instance I was thinking about whether something like:

"The TPB's long standing standard practice is that neither the Board as a whole, nor myself as Chair, are involved in the investigation process unless and until the matter is referred for decision to the Board Conduct Committee. This process is designed to ensure that there is procedural fairness for the tax practitioner and represents an effective ethical or procedural wall between the Board (including the Chair) and the investigation team.

To provide additional context, the Board is supported by TPB staff that are employees of the Australian Taxation Office and are made available to support the Board.

The TPB staff undertake the key investigative steps without involvement of the Board:

- Considering intelligence of a potential breach (e.g. a complaint from the public) and whether it warrants further action,
- Where a complaint justifies further action, making **preliminary inquiries** to determine whether an investigation is warranted.
- Deciding whether to investigate a matter.
- Undertaking an investigation, including requiring the production of evidence and interviews with relevant parties.
- Preparing a submission that sets out any allegations against the tax practitioner and the evidence supporting those allegations. The same submission is shared with the tax practitioner for their response and then provided to the Board Conduct Committee.

The Board Conduct Committee (a subcommittee of the Board), meets every few weeks to consider whether the breaches as alleged by TPB staff are made out, and determine any sanctions that may be appropriate for those breaches. I sometimes sit as a member of the Board Conduct Committee (but not as Chair). For most cases, the receipt of Board Conduct Committee papers a week or two before the meeting is the first exposure of Board members to a matter.

For cases of greater significance or heightened sensitivity, I receive a very high-level briefing about progress approximately once every 5 weeks from the Secretary and Assistant Secretaries. The case teams are not involved in these discussions. This process provides me with assurance that cases are progressing and enables me to be properly prepared for media or Parliamentary interest in the matters. For instance, answering questions at Senate Estimates."

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

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From: Andrew Orme
Sent: Friday, 10 July 2026 5:06 PM
To: Peter deCure <s22
Subject: RE: Draft - A couple of para's for consideration

Thanks Peter. I'll have a think about how we could fit everything they are asking for together, and we can talk on Monday.

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter deCure <s22
Sent: Friday, 10 July 2026 5:01 PM
To: Andrew Orme <s22
Subject: Draft - A couple of para's for consideration

In relation to your specific questions;

1. I have recused myself from any involvement the current KPMG investigation. I have adopted a formal conflict management plan (copy enclosed) in relation to this matter. This plan clearly set out steps taken to ensure that I take no part in the TPB's investigation or decision making in relation to this matter. I note that in previous matters involving KPMG or former KPMG personnel I have recused myself.
2. I have not been present at or participated in any way at meetings with KPMG or KPMG personnel in relation to this matter.
3. It is correct that the KPMG Partner responsible for the Audit of the Royal Flying Doctor Service SA&NT contacted me to discuss the matter. I responded with words to the effect that it was an unfortunates situation, that I wish I could say I was surprised and that we shouldn't discuss the matter any further. We did discuss other matters relevant to the RFDS audit. I believe that I did disclose this contact to the TPB. However, it appears that this was not done formally in

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the relevant Board meeting of 24 June and as such does not appear in the minutes of that meeting.

4. The media report is in my opinion inaccurate and pejorative. I expressed no opinion in relation to the veracity or appropriateness of the whistleblowers claims or behaviour and did not downplay the allegations in anyway.

Whilst clearly acknowledging that my previous career from November 1988 to 30 June 2012 as both an employee and Partner gives rise to the potential for a perceived conflict of interest. I make the following observations;

1. I last received remuneration from KPMG in relation to the financial year ended 30 June 2013.
2. I have no relationship formal or informal remunerated or unremunerated with KPMG. My superannuation arrangements have no link to KPMG and specifically no link to the profitability or. performance of KPMG.
3. I am a Board member of three companies that are audited by KPMG. In the course of their work for these companies I do interact with KPMG Partners and staff and do say in the same way as I do with auditors from other firms for other organisations.

TPB Operations

To assist the committee with its deliberations we would like to provide the committee with a copy of our conflict of interest policy and an overview of our investigation and disciplinary decision making process for significant cases.

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

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s22 [redacted]

From: Peter Koit
Sent: Wednesday, 17 June 2026 5:52 PM
To: Andrew Orme
Subject: RE: a few things [SEC=OFFICIAL]

OFFICIAL

Hi Andrew

Our email crossed – the below response is reasonable but I have also provided you with more detail just in case you wanted more context or feel we may need to say more

Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 [redacted] **M** s22 [redacted] **E** s22 [redacted]

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From: Andrew Orme <s22 [redacted]
Sent: Wednesday, 17 June 2026 5:49 PM
To: Peter Koit <s22 [redacted]
Subject: RE: a few things [SEC=OFFICIAL]

OFFICIAL

To elaborate on this further, the letter from the PJC requested:

> Additionally, the committee requests that the TPB provide any further relevant information received in relation to this matter after Friday, 12 June 2026 by **COB Wednesday, 17 June 2026** or confirmation that no additional materials or information have been received. This is to assist the

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committee in its preparation for a public hearing into this matter to be held on Friday, 19 June 2026.

Depending on what has come from KPMG since last week, I think perhaps we should say something like:

> "Since our response to the committee on 12 June 2026, KPMG has continued to provide additional information to the TPB in response to our request for information. Noting the observations in the final paragraph of our 12 June letter about balancing our commitments, there is no further specific information that we can share with Committee at this time."

Regards,
Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Andrew Orme
Sent: Wednesday, 17 June 2026 4:55 PM
To: Peter Koit <s22
Subject: RE: a few things [SEC=OFFICIAL]

In relation to 1, I think its urgent for us (and PdC) to understand what we have since got.

I suspect we may not have more we feel we can update the PJC on, but we need a conscious decision. I can't recall if the PJC gave us until today or tomorrow.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter Koit <s22
Sent: Wednesday, 17 June 2026 4:51 PM
To: Andrew Orme <s22
Subject: Re: a few things [SEC=OFFICIAL]

OFFICIAL

Hi Andrew

In relation to 1, we did get a response but I haven't had a chance to connect with the team yet re what they have provided

In relation to 2, I have checked with s22 again re whether we have received the further info that were still outstanding

In relation to 3, yes, we need to come up with an implementation plan with some detail around it because whilst we have sketched high level timeline, it will need more fleshing out including the what's, who and when - a bit like a project plan.

I have meetings all day tomorrow. Would 5pm work for you?

Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Andrew Orme <s22
Sent: Wednesday, June 17, 2026 4:41 pm
To: Peter Koit <s22
Subject: a few things [SEC=OFFICIAL]

OFFICIAL

Hi Peter,

A few things I need to follow up on:

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1. Since last week have we had any further developments in relation to the KPMG matter? – e.g. any other documents or information provided. Noting how the PJC request to us was framed, if anything has occurred since last week, we must consider whether or not it warrants further engagement with the Committee.
2. We should have a discussion about the progress of PwC… the upcoming Board meeting next week is a prompt to follow up on what we discussed around the time of the last meeting. I'm sure it will come up in some way or another next week.
3. I think before next week it would be good to ensure we are both fully on the same page about how to continue making evolutionary changes to improve the BCC. I expect PdC will question me on it. I think that you and I are on the same page, either mostly or wholly, but we should plan out our approach. I'm probably not attending tomorrow's BCC as I need to focus on Board papers.

Are you free tomorrow afternoon to talk about these things?

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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s22

From: Peter Koit
Sent: Wednesday, 17 June 2026 5:49 PM
To: Andrew Orme
Subject: KPMG [SEC=OFFICIAL:Sensitive]
Attachments: s37

OFFICIAL: Sensitive

Hi Andrew

The further response to PJC is due today. Key points (question is how much detail do we go into in our response):

1. We have received further information from KPMG on 12 June 2026
2. The info does not change our letter to PJC last week
   s37
3. KPMG has taken a narrow approach in their interpretation of the questions asked of them

Regards
Peter

Peter Koit
Law and Compliance
Tax Practitioners Board
P s22 **M** s22 **E** s22

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From: Andrew Orme <s22
Sent: Wednesday, 17 June 2026 4:55 PM
To: Peter Koit <s22
Subject: RE: a few things [SEC=OFFICIAL]

OFFICIAL

In relation to 1, I think its urgent for us (and PdC) to understand what we have since got.

I suspect we may not have more we feel we can update the PJC on, but we need a conscious decision. I can't recall if the PJC gave us until today or tomorrow.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Andrew Orme
Sent: Friday, 12 June 2026 10:49 AM
To: Janette Luu; Peter Koit
Subject: RE: draft response to Parliamentary Joint Committee [SEC=OFFICIAL]

Thanks. This is very useful.

I do note that there might arguably be a distinction in the circumstances in a couple of respects, including (1) the role of the Committees – see para 33 of the advice and its comment on the role of the Senate Economics Committee – I haven't considered the purposes of the PJC and how they relate to the performance of our duties; and (2) the fact that there is an investigation ongoing, as opposed to completed, may be relevant to public interest immunity.

That said, I suspect we end up in the same position.

The material in the advice about privacy also needs to be considered if we decide information should be provided to the PJC (see paras 64-66 particularly). I think the request from KPMG in their letter to us to discuss the release of any information is relevant in that context.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Janette Luu <s22
Sent: Friday, 12 June 2026 10:01 AM
To: Andrew Orme <s22 Peter Koit <s22
Subject: RE: draft response to Parliamentary Joint Committee [SEC=OFFICIAL]

OFFICIAL

Hi

Attached is a copy of the advice from s 22 SC from March 2023.

Here is a link to the relevant guidance from PM&C to assist agencies in their interactions with Parliamentary Committees Government Guidelines for Official Witnesses before Parliamentary Committees and Related Matters - February 2015 | PM&C

Once you have had a chance to consider these materials, lets discuss how we might deal with potential future requests for further information.

Thanes
Janette

Janette Luu
Assistant Secretary
Tax Practitioners Board
P s22 **M** s22 **E** s22

From: Andrew Orme <s22
Sent: Friday, 12 June 2026 9:29 AM
To: Peter deCure <s22
Cc: Peter Koit <s22 Janette Luu <s22
Subject: RE: draft response to Parliamentary Joint Committee [SEC=OFFICIAL]

OFFICIAL

Peter,

In response to your first question, I think this is a difficult area. I think the fact that the information was obtained using formal notice might perhaps be extra grounds in principle why it should not be provided to the Committee. However, I don't believe there is a clear legal ground here for resistance if the Committee continues to insist. I think if the Committee does insist, the question would be whether production of information or documents should be resisted on the grounds of public interest immunity. My understanding is that a claim for public interest immunity would not be made by us, but that it would need to be made by our Minister. So we would need to engage with the Minister's office to explore whether they have an appetite for this. If the Minister was not inclined to take this course, I think we may need to provide the information, but could seek to do so 'in camera'.

We are tracking down the advice that we received from Counsel before we released the PwC emails.

I'm also planning to reach out to the ATO's General Counsel (Nick Shizas) to see if there is any work they have done that can inform us if the Committee continues to insist. I have in mind the extraordinary standoff between Chris Jordan and the Senate around revealing jobkeeper payments made to large business.

We need to work through what might come next: (1) another letter from the Committee insisting we divulge the information; and/or (2) us being called to appear before the Joint Committee and directly questioned.

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We will tidy up the letter and recast it as coming from you and send it through. In the meantime, I attach the information request to KPMG and their response.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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From: Peter deCure <s22
Sent: Thursday, 11 June 2026 9:06 PM
To: Andrew Orme <s22
Cc: Peter Koit <s22 Janette Luu <s22
Subject: Re: draft response to Parliamentary Joint Committee [SEC=OFFICIAL]

Andrew

Thanks for this, the response looks largely appropriate.

A few questions;

1. Where we receive information in response to issuing a formal notice is there, should there be some legal protection/secrecy to protect this information for the purpose of the investigation?
2. I think the response should come from me given that the letter was addressed to me and was initiated by reference to evidence that I gave to the Economics Committee.
3. I think I should see the KPMG correspondence. I acknowledge your points but think it unlikely I would sit on a BCC related to this matter.

Let's discuss in the morning.

Kind Regards
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

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From: Andrew Orme <s22 [redacted]
Date: Thursday, 11 June 2026 at 5:24 pm
To: Peter deCure <s22 [redacted]
Cc: Peter Koit <s22 [redacted] Janette Luu <s22 [redacted]
Subject: draft response to Parliamentary Joint Committee [SEC=OFFICIAL]

OFFICIAL

Peter,

Please find attached a draft response to the Committee. It is styled as coming from me, but could be reframed as from you if that is your preference.

I'd be happy to discuss at any time tomorrow, noting that the Committee has sought a response by tomorrow.

You expressed interest in the correspondence with KPMG. I haven't enclosed at this stage – with two different issues in mind, one being be seen to preserve your independence if these issues later find their way to a BCC, and the other being mindful of potential future questions about your past role and conflicts of interest. However, I can provide if you wish.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 [redacted] E s22 [redacted]

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s22

From: Peter deCure
Sent: Tuesday, 14 July 2026 6:15 PM
To: Andrew Orme
Subject: Re: possible responses to the PJC [SEC=OFFICIAL:Sensitive]
Attachments: Potential answers to PJC questions.docx

Andrew

With some very minor changes.

Happy for you to test with the Assistant Secretaries.

Kind Regards
Peter

Peter de Cure AM
Chair, Tax Practitioners Board
T s22 | E s22

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From: Andrew Orme <s22
Date: Tuesday, 14 July 2026 at 3:21 pm
To: Peter deCure <s22
Subject: RE: possible responses to the PJC [SEC=OFFICIAL:Sensitive]

OFFICIAL: Sensitive

Peter,

Here is another version, which has some more comments in it as well.

Subject to any further changes you want, I will test this revised version with the Assistant Secretaries before we get it put it in the form of a proper response.

Regards,

Andrew Orme

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Secretary
Tax Practitioners Board
M s22 E s22

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From: Andrew Orme
Sent: Tuesday, 14 July 2026 12:52 PM
To: Peter deCure <s22
Subject: possible responses to the PJC

Peter,

I have taken into account our conversation yesterday and drafted what I think would be fair and appropriate answers to the questions. It might still need a little work and I've added some comments for your consideration.

I also spoke to s22 to see if she had any records that might help us clarify what was said at the Board meeting. Her raw notes though did not include anything about the discussion of the KPMG matter or any associated disclosure.

Regards,

Andrew Orme
Secretary
Tax Practitioners Board
M s22 E s22

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Potential answers to PJC questions

Before answering the specific questions asked, it is important to provide some contextual details of the role of the Board (including myself as Chair) and the role of TPB staff in investigations.

The Board is supported by TPB staff who are employees of the Australian Taxation Office and are made available to support the Board.

The TPB's long standing standard practice is that neither the Board as a whole, nor myself as Chair, are involved in the investigation process unless and until the matter is referred for decision to the Board Conduct Committee. This process is designed to ensure that there is procedural fairness for the tax practitioner. It also represents an effective separation of duties between the Board (including the Chair) and the investigation team, which contributes to the integrity of the decision-making process.

Commented [AO1]: I think you had proposed the words ethical and procedural wall. I'm not necessarily against using that term, but wasn't sure if it would be clear to the Committee what this means. Please consider if this makes the point you were after.

The TPB staff undertake the key investigative steps without involvement of the Board:

- Considering intelligence of a potential breach (e.g. a complaint from the public) and whether it warrants further action,
- Where a complaint justifies further action, making preliminary inquiries to determine whether an investigation is warranted.
- Deciding whether to investigate a matter.
- Undertaking an investigation, including requiring the production of evidence and interviews with relevant parties.
- Preparing a submission that sets out any allegations against the tax practitioner and the evidence supporting those allegations. The same submission is shared with the tax practitioner for their response and then provided to the Board Conduct Committee.

The Board Conduct Committee (a subcommittee of the Board), meets every few weeks to consider whether the breaches as alleged by TPB staff are made out, and determine any sanctions that may be appropriate for those breaches. I sometimes sit as a member of the Board Conduct Committee (but not as Chair). For most cases, the receipt of Board Conduct Committee papers a week or two before the meeting is the first exposure of Board members to a matter.

For cases of greater significance or heightened sensitivity, I receive very high-level briefings from the Secretary and Assistant Secretaries from time to time. The

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investigative case teams are not involved in these briefings. These help me be prepared for Parliamentary interest (e.g. answering questions at Senate Estimates), and media interest, as well as providing me with assurance that cases are progressing.

For more information about the investigations process, see the investigations page on our website: Investigations | Tax Practitioners Board. In practice, the Board itself (via the Board Conduct Committee) is only a decision-maker in step 6 of the 8-step process.

I now turn to addressing your specific questions.

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• *Given your history of 25 years of service with KPMG, have you recused yourself from any form of inquiry underway? If so, please provide details of all steps taken.*

I have recused myself from any involvement in the current KPMG investigation. I have adopted a formal conflict management plan (copy enclosed) in relation to this matter. This plan clearly set out steps taken to ensure that I take no part in the TPB's investigation or decision making in relation to this matter.

Soon after becoming aware of the matter, I gave initial consideration to whether there was cause to avoid all engagement of any type with the matter (for instance in handling questions at Senate Estimates). I came to the view that I had no conflict of interest that would require me to take this step. In particular, I have no ongoing financial interest in KPMG and provide no services to KPMG. I have not been a partner at KPMG for about 14 years, and I have not had any employment with the firm for about 13 years. I do not have a personal relationship with any of the people subject to the allegations.

Commented [AO2]: For confirmation.

I note that in previous matters involving KPMG or former KPMG personnel, I have recused myself from consideration of the matter at the Board Conduct Committee. This has been done out of an abundance of caution given the risk that conflict might be perceived. That most recently occurred early this year. The timing of such recusal would normally be shortly before the relevant Board Conduct Committee meeting.

In light of the heightened interest and sensitivity of the~~is~~ matter, I had cause to revisit whether to take more immediate steps around the perception of a conflict of interest in late June. I discussed the matter with the Secretary and I agreed that ~~with advice from the Secretary to the Tax Practitioners Board that~~ I ought to recuse myself from any decision-making in relation to the matter. This was shortly before the statements made in the Senate that are referred to in your letter. I subsequently adopted the formal conflict management plan attached after consulting with the Board and the Secretary.

• *You stated in Estimates that members of the TPB met with KPMG to discuss these matters. Were you present at any of the meetings that the TPB has conducted with KPMG to date? Please provide details and any relevant documentation.*

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No, I was not present at any of the meetings.

Consistently with the separation of duties referred to above, I was not aware at the time that the meetings were occurring. I have no records of who attended or what was discussed.

• *Is it the case that, as reported in the AFR, you did not declare to the TPB that a KPMG audit partner had spoken to you about the scandal? If so, why not? Have you since declared this and, if so, on what date?*

It is well known to the Board that I am a former partner of KPMG and that I have some contact with KPMG through their auditing of companies' that ~~that~~ I am a director of.

Despite what is attributed to me in an AFR article, I ~~now~~ believe I mentioned to the Board in one of our meetings that an audit partner had spoken to me about the scandal. I think this occurred at the Board meeting on 24 June. However, I didn't formally raise it as a disclosure and it wasn't recorded in the Minutes of the June meeting or any other meeting.

• *Is it the case, as media have reported, that you made the suggestion that the whistleblower allegations could be from an aggrieved employee, with the effect that these allegations were dismissed or downplayed?*

~~I believe~~ I accept that I described the whistleblower as an aggrieved employee. It was not my intention in making this statement to dismiss or downplay the allegations. I ~~was~~ did not express~~ing~~ any view concluded or otherwise~~view~~ about the appropriateness or veracity of the person's claims. I regard the AFR's reporting of the matter as speculative and pejorative.

The statement was not made in the context of any decision-making by the Board in relation to the KPMG matter. Consistently with the separation of duties described above, the Board has made no decisions related to the KPMG matter.

Commented [AO3]: Confirm. I think we might have told you that we were making some inquiries of KPMG to determine whether there was anything for us to look at. But I don't think we told you specifically about meetings until Senate Estimates prep.

Commented [AO4]: The AFR quote you as saying you didn't make the disclosure to the Board. Query whether to now test this with anyone else.

Commented [AO5]: Confirm. I found this the most difficult part to draft as I don't have any memory either way as to whether this was discussed. We can also get s22 to check her notes in case there is a record.

Commented [AO6]: I think a likely follow up question will be what the intent of this was.

Commented [AO7]: I have chosen this word rather than 'inaccurate' but you prefer to revert to inaccurate. I think the issue with the article is that it carries an implication that KPMG were pushing a narrative and got you on board to repeat that narrative.

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