

**Haydar Tuncer**

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**From:** Luci Tucker  
**Sent:** Monday, 25 October 2021 9:45 AM  
**To:** Thea Eszenyi  
**Cc:** Douglas Niven  
**Subject:** RE: KPMG [SEC=OFFICIAL]

Hi Thea

I have marked up an update in the briefing paper about CPA Australia's investigation.

[202110 - Internal Parliamentary briefing - PCAOB disciplinary regarding KPMG cheating](#)

Please let me know if you have any questions or would like me to expand on it.

Regards

**Luci Tucker**

Senior Manager, Financial Reporting & Audit

**Australian Securities and Investments Commission**

Level 7, 120 Collins Street, Melbourne, 3000

Tel: s 22 | Mob: s 22

s 22



**ASIC**

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**From:** Douglas Niven <s 22>  
**Sent:** Monday, 25 October 2021 9:36 AM  
**To:** Thea Eszenyi <s 22>; Luci Tucker <s 22>  
**Subject:** RE: KPMG [SEC=OFFICIAL]

Dear Thea

No problem.

Kind regards

Doug

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**From:** Thea Eszenyi <s 22>  
**Sent:** Monday, 25 October 2021 9:36 AM  
**To:** Douglas Niven <s 22>; Luci Tucker <s 22>  
**Subject:** RE: KPMG [SEC=OFFICIAL]

Sorry Doug – I meant

Thanks Doug

and

Luci can you review etc!

Sunday emails even worse than usual!.

**Thea Eszenyi**

Senior Executive Leader, Registered Liquidators  
Senior Executive Leader, Financial Reporting & Audit

**Australian Securities and Investments Commission**

Level 7, 120 Collins Street, Melbourne, 3000

Tel: s 22 | Mob: s 22  
s 22

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**ASIC**

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**From:** Douglas Niven s 22  
**Sent:** Monday, 25 October 2021 9:04 AM  
**To:** Thea Eszenyi s 22 >; Luci Tucker s 22 >  
**Subject:** RE: KPMG [SEC=OFFICIAL]

Dear Thea

Will so.

Kind regards

Doug

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**From:** Thea Eszenyi s 22  
**Sent:** Sunday, 24 October 2021 6:06 PM  
**To:** Douglas Niven s 22 >; Luci Tucker <s 22 >  
**Subject:** RE: KPMG [SEC=OFFICIAL]

Thanks Doug

Can you review the brief and amend as necessary?

**Thea Eszenyi**

Senior Executive Leader, Registered Liquidators  
Senior Executive Leader, Financial Reporting & Audit

**Australian Securities and Investments Commission**

Level 7, 120 Collins Street, Melbourne, 3000

Tel: s 22 | Mob: s 22  
s 22



**ASIC**

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**From:** Douglas Niven s 22 >  
**Sent:** Friday, 22 October 2021 10:55 AM  
**To:** Thea Eszenyi s 22 >; Luci Tucker s 22  
**Subject:** KPMG [SEC=OFFICIAL]

Dear Thea and Luci

Re the KPMG matter, please see [CPA Australia outlines next steps in KPMG misconduct investigation | Accountants Daily](#).  
You may wish to consider a small late change to the briefing note for the hearing next Wednesday.

Kind regards

Doug

