

Haydar Tuncer

From: Douglas Niven
Sent: Tuesday, 14 December 2021 6:53 PM
To: Zoe Kakarides
Cc: Thea Eszenyi
Subject: RE: For your approval | Responses to Questions on Notice | s 22 s 22 s 22 011 | PJC on Corporations and Financial Services [SEC=OFFICIAL]
Attachments: Response QoN 011 Engagement with professional bodies KPMG cheating (ONEILL) PJC CFS 26 Nov 2021 - revised2.docx

Dear Zoe

Please accept my apologies. There was a miscommunication between Thea and me on the revised KPMG QoN response. Please find attached a new revised version with only one minor change compared to the previously approved version – replacing “would be” with “are”.

Kind regards

Doug
 (Doug Niven, Chief Accountant; mob s 22 ; EA – Jennifer Wardell)

From: Douglas Niven
Sent: Tuesday, 14 December 2021 6:43 PM
To: Thea Eszenyi s 22 ; Zoe Kakarides s 22 >
Subject: FW: For your approval | Responses to Questions on Notice | s 22 s 22 s 22 011 | PJC on Corporations and Financial Services [SEC=OFFICIAL]

Dear Thea and Zoe

Please find attached the revised QoN response on the KPMG matter. The Sharepoint link no longer works. Please find a marked up version of the file that was attached to Zoe’s email below.

This revised version of the QoN response addresses a question from Treasury on the sentence “The majority of KPMG staff with a professional accounting qualification would be members of CA ANZ.” I understand that Treasury questioned the use of the words “would be”.

I enquired of KPMG and they could not definitively confirm that the it would be correct to replace “would be” with “are”. Hence, I deleted the sentence and made some consequential changes to the rest of the QoN.

Kind regards

Doug
 (Doug Niven, Chief Accountant; mob s 22 EA – Jennifer Wardell)

From: Zoe Kakarides s 22
Sent: Friday, 10 December 2021 5:27 PM
To: Sean Hughes s 22
Cc: Greg Yanco s 22 ; Thea Eszenyi s 22 ; Douglas Niven s 22 ; Louise Macaulay s 22 >; Bruce Meagher <s 22 >; Government Relations <s 22 >; Mirna Kairouz <s 22 >
Subject: For your approval | Responses to Questions on Notice | s 22 s 22 s 22 011 | PJC on Corporations and Financial Services [SEC=OFFICIAL]

Dear Sean

For your approval, attached are the responses to questions taken on notice at the PJC on Corporations and Financial Services hearing on Friday, 26 November.

These responses have been approved by Thea Eszenyi and Greg Yanco.

s 22

[Response QoN 011 Engagement with professional bodies – KMPG cheating \(ONeill\) PJC CFS 26 Nov 2021.docx](#)

For your reference, I have attached the Hansard from this hearing. The Hansard page reference numbers for these questions are at the top of each response document.

[Hansard Corporations and Financial Services Joint Committee 2021 11 26.pdf](#)

The final responses are due by COB Tuesday, 14 December.

Please let me know if you require anything further.

Regards

Zoe

Zoe Kakarides

Senior Specialist, Office of the Chair

Australian Securities and Investments Commission

Level 7, 120 Collins Street, Melbourne, 3000

Mob: s 22



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