u ethical
investing with purpose

Uniting Church in Australia
SYNOD OF VICTORIA AND TASMANIA

# Whistleblower protection and ethical standards following KPMG scandal

**August 2026**

*Jesus looked around and said to his disciples, "How hard it is for the rich to enter the kingdom of God!"* Mark 10:23

*In short, when segments of the wealthy elite exempt themselves from social norms and disengage from broader society, they contribute to the fragmentation of society, sharpening the divide between the privileged few and the rest. Civic trust and social cohesion rely on shared values, norms, and a sense of mutual responsibility, so when elites remove themselves from the spaces where these rules apply, trust in institutions is eroded, and a sense of unfairness spreads.*

Clive and Myra Hamilton, *The Privileged Few,* (2024)

Jesus warned how wealth, and the desire to hold onto it and further accumulate it, is a barrier to entering the kingdom of God. In our time, wealthy people are in a position to abuse their privilege to accumulate further wealth and privilege for themselves at the expense of the common good, should they choose to do so. They often behave as if laws and standards that apply to the rest of the community do not apply to them.

In August 2025, we issued an action about how partners and staff at the accounting, auditing and consulting firm PwC illegally misused confidential government information in an attempt to assist existing and potential new corporate clients of PwC in circumventing the tax reforms to address tax avoidance introduced in 2016 at the expense of the common good. The actions by those at PwC put at risk $180 million per year in tax due to the laws. PwC was able to generate new income of at least $2.5 million for itself by providing services to clients to dodge the impact of the new laws.

On 30 May 2024, a KPMG executive alerted senior management at KPMG Australia to a pattern of alleged wrongdoing within the firm, including the misuse of confidential client information and the integrity of bids to win audit contracts. The whistleblower sought assurances that he would not be retaliated against if he provided further details about the alleged misconduct. KPMG Australia responded that Australian law did not require them to protect him from retaliation by others in the firm, so they would not provide him with such protection. The whistleblower says the firm failed to properly investigate the allegations of misconduct. Instead, they took action against him, pushing him out of the firm, and the firm classified his allegations of wrongdoing as a "workplace grievance".

After raising his concerns about unethical conduct at the firm, KPMG's general counsel (the most senior legal adviser) directed IT staff to access the whistleblower's computer covertly. In November 2024, KPMG IT staff covertly accessed the laptop on two additional occasions. This time, they found two documents in which the whistleblower had outlined the alleged wrongdoing within the firm. The files were copied and distributed to the CEO of KPMG Australia and senior leaders in KPMG's audit and human resources teams. The files may have been shared with people the whistleblower alleged were involved in the misconduct. Shortly after that, the whistleblower was pushed out of the firm.

In March 2025, the whistleblower approached KPMG International for support, but KPMG International refused to provide any useful assistance.

In early 2026, the whistleblower shared the allegations he made and his treatment with the members of the Commonwealth Parliamentary Joint Committee on Corporations and Financial Services. The chair of the Committee, Senator Deborah O'Neill, read the allegations out in Parliament, which has led to a Parliamentary investigation.

As a result of the conduct of the senior management being made public, the CEO, head of the audit section, chief operating officer and chair of the board have either resigned or been required to leave KPMG. However, without improvements in government regulations and increased protections and support for whistleblowers, an unethical culture across parts of the financial sector is unlikely to change.

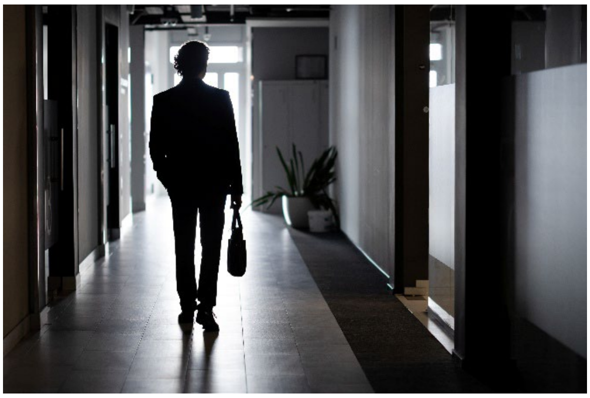
ethical
investing with purpose

Uniting Church in Australia
SYNOD OF VICTORIA AND TASMANIA

**What You Can Do**
Write polite and respectful letters to:

**The Hon Michelle Rowland MP**
Attorney-General
PO Box 6022
House of Representatives
Parliament House
Canberra ACT 2600

Salutation: Dear Attorney General



Points to make in your letter:

- Express deep concern at the treatment of the whistleblower in the recent KPMG case of highly unethical conduct and the attempts by KPMG to misuse legal professional privilege to conceal their treatment of the whistleblower.
- Ask that the Government introduce a Whistleblower Protection Authority to assist and support whistleblowers from the private sector and the public service.
- Ask that the Government introduce reforms to address the misuse of legal professional privilege to frustrate government and law enforcement investigations into suspected serious wrongdoing. Note that tax advisory firms, such as PwC, have misused legal professional privilege over the tax affairs of their corporate clients to frustrate investigations by the ATO into suspected illegal tax avoidance.

Also, write polite letters to:

**The Hon Dr Jim Chalmers MP**
Treasurer
PO Box 6022
House of Representatives
Parliament House
Canberra, ACT, 2600

Salutation: Dear Treasurer

**The Hon Dr Daniel Mulino MP**
Assistant Treasurer
PO Box 6022
House of Representatives
Parliament House
Canberra, ACT, 2600

Salutation: Dear Assistant Treasurer

Points to make in your letters:

- Thank the Government for the package of measures that it has pursued to address the abuse of consultation processes by partners and staff at PwC that sought to undermine tax reforms the Government was developing.
- Note that KPMG has now also engaged in alleged serious breaches of ethical standards, including very poor treatment of an internal whistleblower who had alerted the firm to the unethical conduct.
- Ask that the Government:
    - Place all regulation of financial professionals under a single regulator with specialised subsections, similar to the Australian Health Practitioner Regulation Authority. The new regulator would need to have an investigation and disciplinary section so that it can be an effective regulator;
    - Introduce a system where a whistleblower receives financial payment for exposing serious wrongdoing to law enforcement agencies or regulators to assist the whistleblower, as they often will lose their job for exposing the wrongdoing;
    - Ensure that firms that conduct audits cannot provide tax advice or consultancy services to the same corporation they are auditing;
    - Ensure that ethical standards for auditors are comprehensively enforceable; and,
    - Where a firm provides auditing services, all the partners of the firm should be required to meet a “fit and proper” person test for the firm to be permitted to conduct auditing.

Please send any replies you get to jim@victas.uca.org.au