



Level 38, International Towers Three  
300 Barangaroo Avenue  
Sydney NSW 2000

P O Box H67 Australia Square  
Sydney NSW 1213  
Australia

14 February 2022

Mr David Shoebridge MLC  
Chair  
Public Accountability Committee

Dear Committee Chair,

### **Public Accountability Committee Inquiry into the Transport Asset Holding Entity**

I refer to the response to a question on notice from Brendan Lyon entitled "AQON - Mr Brendan Lyon - received 19 January 2022 - REDACTED" published on the Committee's website on 11 February 2022 ("the Document").

KPMG has co-operated in good faith with the Public Accountability Committee ("The Committee") for the duration of its inquiry into the Transport Asset Holding Entity ("TAHE Inquiry"). KPMG partners have appeared before the Committee and the firm provided the Committee with a detailed submission, a range of supporting documents and provided a comprehensive response to questions on notice in a timely manner. We have the utmost respect for the New South Wales Parliament and the important role that all parliamentary committees play in our democratic process. We will continue, as we have, to engage with the Committee in a manner that reflects this respect.

KPMG is, however, extremely disappointed to see the Committee has published the Document in its current form, with no warning. Given the personal and potentially defamatory nature of the content of the Document, we respectfully and strongly request that the Committee remove the Document from the Committee's website.

The Document contains screenshots of private conversations where Mr Lyon refers to KPMG partners and employees, including junior staff members, in a manner that is offensive. The vast majority of these conversations have very little relevance to the Committee's broad terms of reference, and no relevance to the question on notice Mr Lyon was responding to. The material includes identifying information concerning KPMG partners and employees.

The Document, in our view, is of limited probative value and is highly prejudicial to the individuals within KPMG which it identifies.



14 February 2022

We note that the Committee Chair David Shoebridge at the Committee's public hearing on Thursday 10 February said:

“Committee hearings are not intended to provide a forum for persons to make adverse reflections and in that regard, we would appreciate wherever possible if people could stick to the issues rather than the personalities. All witnesses have a right to procedural fairness according to the procedural fairness resolution adopted by the house in 2018.”

We further note that section 13 (b) of the Legislative Council's Procedural Fairness Resolution states:

(b) Where a witness gives evidence in public that may seriously damage the reputation of a person or body, the committee may consider keeping some or all of the evidence confidential.

We request the Committee urgently review the information contained in the Document against the standards outlined above. Further we call on the Committee to review its policies and procedures that have allowed the Document to be published in its current form.

Given the nature of the content that has been published we have also written to the Privileges Committee of the NSW Parliament and asked them to consider the matter.

KPMG stands by all its people and condemns in the strongest terms the Document and the way it has been published.

KPMG will provide a detailed response to the Document in the coming days and requests that the Committee considers and publishes our response as soon as practicable after receipt.

Kind regards,

Louise Capon  
General Counsel, KPMG Australia

CC The Hon. Matthew Ryan Mason Cox, MLC  
The Hon. Robert BORSAK, MLC  
The Hon. Peter John POULOS, MLC  
The Hon. Courtney HOUSSOS, MLC  
The Hon. John GRAHAM, MLC  
The Hon. Scott Glynn FARLOW, MLC  
The Hon. (Lou) Louis AMATO, MLC  
The Hon. Daniel Mookhey, MLC