

DPC Right to Information

From: Christopher Smith
Sent: Friday, 30 August 2019 8:32 AM
To: [REDACTED]
Cc: [REDACTED] Kathy Reeve; Libby Gregoric
Subject: RE: KPMG - contract arrangements

Hi [REDACTED]

[REDACTED]

As you are aware, our contract (contract number DPC-28-2015) is due to expire on 31 August 2019. We do still have a number of audits still in various stages of finalisation, specifically:

- ANZAC program close-out
- General Computer Controls
- Network Security
- Ministerial Services Q3 expense claims
- PIMS Access Provisioning

All of the above reports are close to completion but will require a short amount of time to finalise.

With this in mind, under clause 58.1 (Variation to the Contract) of the *Standing Offer Arrangement Conditions Version 004*, the Department of the Premier and Cabinet would like to propose a variation to the contract end date from 31 August 2019 to 30 September 2019, or the finalisation of all of the above audits, whichever occurs first.

All other contract terms and conditions would remain unchanged.

Please let me know via return e-mail if KPMG agrees to this proposed variation to the contract end date.

Many thanks
Chris



Christopher Smith
Director Internal Audit and Risk Services
Department of the Premier and Cabinet

Ph: 07 3003 9166
Level 28, 1 William St, Brisbane QLD 4000
PO Box 45185, City East, QLD 4002



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DPC Right to Information

From: [CTPI - Personal Information]
Sent: Monday, 2 September 2019 10:53 AM
To: Christopher Smith; [CTPI - Personal Information]
Cc: [CTPI - Personal Information] Kathy Reeve; Libby Gregoric
Subject: RE: KPMG - contract arrangements

Hi Chris –

Thanks for your email [CTPI - Personal Information]

[CTPI - Personal Information]

Per your request below I am comfortable to agree to a variation to enable these reports to be finalised, thank you.

Regards,

[CTPI - Personal Information]

Partner
KPMG

From: Christopher Smith [mailto:christopher.smith@premiers.qld.gov.au]

Sent: Friday, 30 August 2019 8:32 AM

To: [CTPI - Personal Information]

Cc: [CTPI - Personal Information] Kathy Reeve <kathy.reeve@premiers.qld.gov.au>; Libby Gregoric <libby.gregoric@premiers.qld.gov.au>

Subject: RE: KPMG - contract arrangements

Hi [CTPI - Personal Information]

[CTPI - Personal Information]

As you are aware, our contract (contract number DPC-28-2015) is due to expire on 31 August 2019. We do still have a number of audits still in various stages of finalisation, specifically:

- ANZAC program close-out
- General Computer Controls
- Network Security
- Ministerial Services Q3 expense claims
- PIMS Access Provisioning

All of the above reports are close to completion but will require a short amount of time to finalise.

With this in mind, under clause 58.1 (Variation to the Contract) of the *Standing Offer Arrangement Conditions Version 004*, the Department of the Premier and Cabinet would like to propose a variation to the contract end date from 31 August 2019 to 30 September 2019, or the finalisation of all of the above audits, whichever occurs first.

All other contract terms and conditions would remain unchanged.

Please let me know via return e-mail if KPMG agrees to this proposed variation to the contract end date.

Many thanks
Chris



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DPC Right to Information

From: Christopher Smith
Sent: Thursday, 29 August 2019 10:05 AM
To: Libby Gregoric
Subject: KPMG contract
Attachments: RE: KPMG - contract arrangements

Hi Libby,

Hope you're having a great time in Canberra.

Reflecting on the KPMG contract ending on 31 August, and that we still have 5 reports in draft, I think we have no other option but to request an extension for a further month.

The outstanding reports are as follows:

- Anzac – with Kirrily for finalisation – revised draft sent to Kirrily on Monday 26th, due back imminently.
- PIMS – with Leighton for finalisation – was due back on Friday 23rd, then followed up every day since.
- Ministerial Expenses Q3 – with KPMG to update the draft (following discussion on Friday 23rd), then Stuart Busby will provide updated management responses (per discussion on Monday 26th).
- IT General Controls – with you as a final draft
- Network Security – with you as a final draft

Are you happy for me to request a further extension using the same e-mail as last time as a template (attached)?

Many thanks
Chris



Queensland
Government

Christopher Smith
Director Internal Audit and Risk Services
Department of the Premier and Cabinet

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PO Box 15185, City East, QLD 4002

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Australia**

DPC Right to Information

From: [CTPI - Personal Information]
Sent: Thursday, 27 June 2019 12:46 PM
To: Christopher Smith; [CTPI - Personal Information]
Cc: [CTPI - Personal Information] Kathy Reeve; Libby Gregoric
Subject: RE: KPMG - contract arrangements

Hi Chris –

Confirming that, in line with your email below, we are comfortable to accept the variation to our contract end date, from 30 June 2019 to 31 August 2019, or the finalisation of all of the above audits, whichever occurs first.

Regards,

[CTPI - Personal Information]

Partner
KPMG

From: Christopher Smith [mailto:christopher.smith@premiers.qld.gov.au]
Sent: Wednesday, 26 June 2019 3:08 PM
To: [CTPI - Personal Information]
Cc: [CTPI - Personal Information] Kathy Reeve <kathy.reeve@premiers.qld.gov.au>; Libby Gregoric <libby.gregoric@premiers.qld.gov.au>
Subject: KPMG - contract arrangements

Hi [CTPI - Personal Information]

As you are aware, our contract (contract number DPC-28-2015) is due to expire on 30 June 2019. As you are also aware, we have a number of audits still in various stages of finalisation, specifically:

- ANZAC program close-out
- General Computer Controls
- Network Security
- Ministerial Services Q3 expense claims
- PIMS Access Provisioning
- Conflicts of Interest
- Core Financial Processes
- Continuous Controls Monitoring (provision of scripts)

Whilst there is limited fieldwork still required, obviously we're keen to finalise the reports before the contract ends, allowing for due report review processes.

With this in mind, under clause 58.1 (Variation to the Contract) of the attached *Standing Offer Arrangement Conditions Version 004*, the Department of the Premier and Cabinet would like to propose a variation to the contract end date from 30 June 2019 to 31 August 2019, or the finalisation of all of the above audits, whichever occurs first.

All other contract terms and conditions would remain unchanged.

Please let me know via return e-mail if KPMG agrees to this proposed variation to the contract end date.

Many thanks
Chris



Queensland
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Christopher Smith
Director Internal Audit and Risk Services
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Release Document

DIRECTOR-GENERAL'S BRIEFING NOTE

Cabinet

Tracking Folder No. TF/19/10714

Document No. Doc/19/196926

To: Deputy Director-General, Corporate and Government Services
Date: 11 OCT 2019
Subject: Approve engagement of KPMG to undertake a review of the Our Future State – Advancing Queensland's Priorities (AQP)

Approved / Not Approved / Noted

Addressee CTPI - Personal Information

Date 11/10/19

• RECOMMENDATION

It is recommended that you:

- **approve** engagement of KPMG to undertake a review of the *Our Future State – Advancing Queensland's Priorities (AQP)* at a value of \$94,140 (excluding GST)

– s.73 - irrelevant information

• KEY ISSUES

- The Department of the Premier and Cabinet are responsible for the oversight and support for the implementation of the *Our Future State – Advancing Queensland's Priorities (AQP)* including its governance arrangements.
- KPMG have provided a proposal letter with quote and methodology (**Attachment 1**) and have been selected as a pre-qualified supplier (SOA: QGP0050-18 (T3)).
- KPMG have a proven track record in the field of collaborative governance and are positioned to build on previous relevant work to review Government service delivery and performance management and the establishment of a new performance management regime. This body of work informed the establishment of the *AQP* in March 2018.
- This significant prior knowledge and expertise positions KPMG above other possible suppliers and makes them best placed to deliver a high quality product within the short term timeframes required to inform the next steps for the implementation of *AQP*.
- As the service is being provided through a pre-qualified supplier arrangement, the business unit is required to select a preferred supplier under this arrangement and seek approval for the Deputy Director-General Corporate and Government Services, as its value exceeds \$50 000 GST inclusive.

• ELECTION / CABINET / PUBLIC COMMITMENTS

- The *AQP* are the Government's objectives for the community and are published on the *AQP* website (www.ourfuturestate.qld.gov.au) including progress towards the 13 priority targets and the Government election commitments.

– Exempt Sch.3(2)(1)(b) Cabinet considerations

Action Officer: C Chinn
Area: Performance Unit
Telephone: 39198

Approvals by Cabinet Secretary
documented in *notes* in TRIM

DIRECTOR-GENERAL'S BRIEFING NOTE
Cabinet

Tracking Folder No. TF/19/10714
Document No. Doc/19/196926

• **CONSULTATION**

- Financial Services has confirmed that sufficient funds exist within the Director-General's Reserve to support this initiative.
- Procurement Services has advised that the procurement approach complies with the Department's Corporate Procurement Policy.

CTPI - Personal Information

Jessica Collins
Acting Cabinet Secretary

Comments

Released under RTI - DPG

Action Officer: C Chinn
Area: Performance Unit
Telephone: 39198

Approvals by Cabinet Secretary
documented in *notes* in TRIM



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www.kpmg.com.au

GPO Box 223
Brisbane Qld 4001
Australia

Mr Dave Stewart
Director General
Department of Premier and Cabinet
1 William Street
Brisbane, QLD, 4000

10 October 2019

Dear Dave

Review of Advancing Queensland Priorities

Thank you for the opportunity to provide the Department of Premier and Cabinet (you) with a review of Advancing Queensland Priorities processes and structures (the project) (**Engagement**).

This letter (**Engagement Letter**), together with KPMG's Terms and Conditions of Business, as attached in Appendix 1 (**Terms**), confirms our understanding of the services to be provided (**Services**) and the terms of the Engagement.

Please indicate your acceptance of the terms by signing the acknowledgement at the end of the Engagement Letter and returning the signed Engagement Letter to me.

1. Scope

The scope of the Engagement is as follows:

1.1 Review of Advancing Queensland Priorities (AQP)

Specifically we will:

- Hold a kick off meeting with you to confirm the elements of the review, which will include:
 - Progress towards achieving targets;
 - The effectiveness of current data and measurement arrangements;
 - The effectiveness of inter-agency collaboration within clusters;
 - The effectiveness of current governance arrangements, including Ministerial oversight; and
 - The development of Roadmaps and the extent to which they are driving collaborative action;
- Meet with Ministers one-on-one to understand their perspectives on the elements of the review and in particular:
 - Test awareness and understanding of AQP processes;
 - Identify portfolio policy priorities that may relate to AQP;
 - Identify opportunities to align portfolio priorities with AQP;
 - Identify barriers to meeting AQP priorities;



- Identify process improvements that could improve the effectiveness and achievement of AQP targets; and
- Discuss and consider the effectiveness of the current AQP governance arrangements.
- Hold a Cabinet workshop to consider the following (a detailed agenda to be developed and provided during the engagement):
 - How Cabinet can deliver on AQP;
 - A stock take on achievements and progress to date;
 - Progress on Government commitments as relevant to AQP;
 - A common understanding of the opportunities and risks to making progress towards AQP targets;
 - A proactive forward agenda relating to AQP;
 - Communications principles for AQP; and
 - Process improvements to better work across Government on AQP priorities.
- Provide a draft Review Report outlining the findings of the review with recommendations for consideration.
- Consider one round of consolidated feedback from Government;
- Finalise the Review Report

2. Deliverable/s

The deliverable/s for the Engagement will consist of the following, as requested by you:

- A KPMG branded Review Report.

A draft of Deliverable/s will be provided to you for review and comment prior to final delivery.

3. Use of Deliverables

The Deliverables provided to you, as part of the Engagement, are solely for the purposes set out in the *Scope* Section of the Engagement Letter.

3.1 KPMG branded deliverable/s

The above Deliverables Section specifies that a KPMG branded deliverable will be provided under the Engagement. When a deliverable is KPMG branded (i.e. with KPMG's letterhead and/or logo applied, or otherwise containing any reference to KPMG), the deliverable must not be altered or amended by you in any way once it has been provided to you in final form.

KPMG branded deliverables cannot be provided or distributed to, or accessed, or relied upon, by any third party without our express written consent.

4. Timetable

The anticipated timetable for the Engagement is from the date this Engagement Letter is signed until 30 November 2019 and may be extended as agreed in writing.

Specifically we anticipate delivering the scope within the following timeframes:

ACTIVITY:

WEEK BEGINNING:



Kick-off Meeting:	14 October
Ministerial one-on-one meetings:	14, 21, 28 October
Cabinet Workshop:	4 November
Draft report	11 November
Final report	18 November

5. Engagement team

I will serve as the overall engagement leader, with CTPI - Personal Information Associate Director serving as the engagement manager. Our proposed team were engaged to create the original AQP framework and has the appropriate knowledge and experience to complete this review.

6. Professional fees, expenses and invoicing

6.1. Fees

Use for time and costs: Our Fees with respect to the engagement will be \$94,140 plus GST and expenses.

6.2. Expenses

Please note that any Expenses incurred as part of our work will be re-charged on the basis of costs incurred.

6.3. Invoices

An invoice will be issued at the conclusion of the Engagement.

7. Terms

As noted, the Terms are attached in Appendix 1 and form part of, and should be read in conjunction with, the Engagement Letter.

8. General Matters

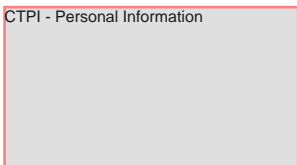
We look forward to our association with you and welcome the opportunity to work together.

Please contact us if you require clarification of the above matters.



Yours faithfully

CTPI - Personal Information



Partner

Enclosures:

Appendix 1: KPMG Terms and Conditions of Business

Released under RTI - DPC



Acknowledgment

The terms of the Engagement, as provided in the above Engagement Letter and the attached Terms, are understood and accepted for and on behalf of the Department of Premier and Cabinet, for whom I am duly authorised.

CTPI - Personal Information
[Redacted Signature Box]

Signed:

Name:

TESSICA COLLINS

Position:

A / CABINET SECRETARY

Date:

11/10/2019

Released under RTI - DRC



1. Introduction

- 1.1. This Agreement governs the provision of the Services.
- 1.2. You can accept this Agreement as described in our engagement letter, or by continuing to instruct us in relation to the Services. This Agreement applies to all Services, including those provided prior to such acceptance.

2. Our Services

- 2.1. We may engage Assisting Parties to assist us in performing the Services.
- 2.2. Unless expressly specified in the engagement letter, the Services are not performed in accordance with any auditing, review or assurance standards, and the use of the terms "audit", "assurance", "review" or similar in any materials, including the engagement letter or any Deliverable, or in any other form, whether express or implied, written or verbal, is not intended to suggest otherwise. The Services do not include the provision of legal advice or services.
- 2.3. We may provide services to persons whose interests compete or conflict with yours, provided that where we determine that the provision of such services gives rise to a specific and direct conflict of interest we will put in place appropriate ethical dividers.

3. Information and access provided by you

- 3.1. You agree to promptly provide us and any Assisting Parties with all relevant assistance, information, access to personnel, systems, technology, equipment and other materials, as well as safe access to premises, reasonably required by us to provide the Services.
- 3.2. We will rely on the accuracy and completeness of Your Materials and we will not verify it. You must notify us in writing of any changes to Your Materials that may affect our Services.
- 3.3. In providing the Services, we will only be regarded as having or knowing information provided to or known by the Personnel providing the Services. This is the case even if other Personnel have separately been provided with or know additional information.
- 3.4. We may Use information obtained in performing the Services for Business Purposes, provided that any output is anonymised or aggregated so that no Personal Information or information relating specifically to you is reasonably identifiable.

4. Use of our Services

- 4.1. Any Deliverable is for your sole use and benefit and may only be used for the purposes set out in this Agreement or otherwise agreed by us in writing. Subject to clause 6.2, you may not provide any Deliverable to a third party, or use our name, logo or trademarks in any marketing, promotional material or other publication, unless required by law or with our prior written consent.
- 4.2. We will not update the Deliverables after we have delivered them in final form, and will not be responsible for any changes you make to them without our prior written consent.
- 4.3. You are responsible and accountable for managing your business and affairs and deciding what to do after receiving the Services, including whether to implement our advice or recommendations.

5. Our fees

- 5.1. You agree to pay:
 - a) our fees as set out in the engagement letter and any reasonable expenses incurred in connection with the Services;
 - b) our technology and administration charge (being 3.5% of our fees); and
 - c) where applicable, compliance charges as detailed in clause 5.4.
- 5.2. Our fees, expenses and charges are exclusive of GST (unless stated otherwise) and you agree to pay us an amount equal to any GST we are required to collect.
- 5.3. You agree to pay our fees, expenses and charges within 14 days from the date of issue of our invoice.
- 5.4. If we are required by law or by reason of any judicial, regulatory, professional or administrative process (excluding any claim or regulatory action against us) to produce documents, provide information or give evidence in connection with the Services, you agree to:
 - a) pay for the time spent by us at our then-current rates, and any expenses incurred by us, in complying with that requirement; and
 - b) promptly cooperate with us, including providing any consent, to the extent necessary for us to comply with that requirement.

6. Confidentiality and IP

- 6.1. Each party will keep the other's Confidential Information confidential and use it only for the purposes permitted in this Agreement, including performing or receiving the Services. Each party will

protect the other's Confidential Information as it would protect its own, using at least a reasonable standard of care.

- 6.2. Each party may disclose the other's Confidential Information:
 - a) to its legal advisers and external auditors;
 - b) where we are the recipient of the Confidential Information:
 - i. to any Assisting Party;
 - ii. to our insurers, professional advisers or financiers;
 - iii. to the extent necessary for us or Personnel to comply with applicable professional and ethical standards or codes, or where we are required to do so by a regulator; or
 - iv. in accordance with clause 3.4;
 - c) to the extent required by law; or
 - d) with the prior written consent of the disclosing party.

Except for disclosure under paragraphs (b)(iii), (b)(iv) or (c), the recipient must ensure that any person to whom it makes a disclosure is required to keep the Confidential Information confidential on substantially the same basis as this clause 6.

- 6.3. We are not required to keep any US tax advice or other Confidential Information confidential where to do so would cause us or any Member Firm to breach any US auditor independence rule, including PCAOB Rule 3522.
- 6.4. We may use and disclose:
 - a) knowledge, experience and skills of general application gained through the provision of the Services; and
 - b) your name, contact details, logo and a description of the Services for marketing purposes.
- 6.5. We own our internal working documents and all intellectual property rights in the Services. We grant you a non-exclusive, non-transferable, royalty-free licence to use the Deliverables as described in clause 4.1.
- 6.6. This Agreement does not affect the ownership of any intellectual property rights in Your Materials. You grant us a non-exclusive, non-transferable, royalty-free licence to Use Your Materials as described in this Agreement, including to provide the Services. You must ensure Use of Your Materials in accordance with this Agreement does not infringe the rights of any third party.

7. Privacy

- 7.1. We may Use (including disclosing to persons located outside Australia) Personal Information as set out in our privacy policy at www.kpmg.com.au.
- 7.2. You agree to provide all necessary notifications and obtain any necessary permissions or consents in connection with our Use of Personal Information or Confidential Information as contemplated by this Agreement.

8. Liability

- 8.1. Where any scheme approved under professional standards legislation applies to any Services, our liability in relation to the Services to which the scheme applies is limited in accordance with the scheme.
- 8.2. Where clause 8.1 does not apply, to the extent permitted by law our maximum aggregate liability is limited to the lesser of 10 times the fees paid by you for the Services or \$20 million.
- 8.3. To the extent permitted by law, we are not liable for any: (a) indirect or consequential loss or damage; or (b) loss of or damage to business, goodwill, or reputation; loss of revenue or profits; loss of, damage to, or unauthorised access to data; or business interruption.
- 8.4. If a guarantee or other provision is implied or imposed by law in connection with the Services or this Agreement, and we are permitted to do so, our liability for breach of that guarantee or other provision is limited to one or more of the following at our option:
 - a) in the case of goods: the replacement or repair of the goods or the supply of equivalent goods; or the payment of the cost of replacing or repairing the goods or acquiring equivalent goods; and
 - b) in the case of services: the re-supply of the services; or the payment of the cost of having services re-supplied.
- 8.5. This clause 8 applies to any claim or liability in connection with the Services or this Agreement, regardless of the basis on which it arises, whether in contract, tort (including negligence), under statute or otherwise.
- 8.6. You agree not to bring any claim against any Member Firms (other than us) or Personnel in connection with any Services they perform which fail to meet the requirements of the Agreement. You acknowledge that damages are unlikely to be an adequate remedy for your breach of this clause 8.6, and we may enforce this clause 8.6 on behalf of other Member Firms and Personnel.



9. Suspension and termination

- 9.1. We may suspend the Services for so long as: any fees payable by you are overdue; you fail to provide us with assistance, information or access required under clause 3; or there is a dispute the subject of clause 10.
- 9.2. Either party may terminate this Agreement immediately by written notice to the other if: the other materially breaches this Agreement and fails to remedy that breach on 14 days' notice; the other becomes insolvent; or the Services are suspended for more than 21 days under clause 9.1.
- 9.3. We may also terminate this Agreement immediately by written notice if, in our reasonable opinion, our provision of Services breaches any applicable laws, regulations, professional or ethical standards or codes (including any requirements relating to independence), or has the potential to bring us into disrepute.
- 9.4. Termination does not affect any accrued rights of either party, including your obligation to pay our fees, expenses and charges for work performed up to the effective date of termination.

10. Dispute Resolution

- 10.1. If any dispute arises in connection with this Agreement or Services (**Dispute**):
- the party raising the Dispute must notify the other party of the Dispute, with sufficient detail to enable the dispute to be considered (**Dispute Notice**); and
 - the parties must engage in confidential senior level negotiations with a view to resolving the Dispute.
- 10.2. If a Dispute has not been resolved within 14 days after the Dispute Notice is given, the parties agree to refer the Dispute to mediation, as soon as practicable, in accordance with such rules as the parties may agree, or failing such agreement, as specified by the President of the Law Society of New South Wales (NSW).
- 10.3. If a Dispute has not been resolved following mediation, the Dispute must be referred to arbitration conducted in English, in Sydney and in accordance with the ACICA Arbitration Rules. The number of arbitrators will be one if the amount in Dispute is under \$10 million or three if the amount in Dispute is more than \$10 million.
- 10.4. In making an award in the arbitration, the tribunal must:
- determine the rights and liabilities of the parties in the same way as if Proportionate Liability Legislation applied to each claim in the arbitration, irrespective of whether or not the tribunal is otherwise bound or entitled to apply Proportionate Liability Legislation and whether or not the claim is an apportionable claim under Proportionate Liability Legislation;
 - in so doing, have regard to the comparative responsibility of the parties to the arbitration and of any concurrent wrongdoer who is not a party to the arbitration; and
 - give full effect to this clause notwithstanding any provisions in Proportionate Liability Legislation which express a contrary intention or which are inconsistent with this clause, and notwithstanding the inability of the parties in the arbitration to join any concurrent wrongdoers in the arbitration.

It is the intent of this clause to apply proportionate liability to all claims within the arbitration, even if they would not be subject to proportionate liability if made in court.

- 10.5. No court proceedings may be commenced in relation to a Dispute other than in accordance with section 34A of the *Commercial Arbitration Act 2010* (NSW) or to seek urgent relief.
- ## 11. General
- 11.1. This Agreement is governed by the laws of NSW and subject to clause 10 the parties unconditionally submit to the exclusive jurisdiction of the courts sitting in NSW.
- 11.2. This Agreement does not limit or exclude any liability of a party that cannot be excluded or limited by law.
- 11.3. Subject to clause 11.2 this Agreement constitutes the entire agreement between us regarding the provision of the Services, and supersedes all previous agreements or understandings relating to the Services. No variation of this Agreement is effective unless agreed by the parties in writing.
- 11.4. If there is any inconsistency between these terms and the engagement letter provided with these terms, the engagement letter prevails.
- 11.5. Clauses 3.4, 4, 5, 6, 7, 8, 9.4, 10 and 11 survive termination or expiry of this Agreement, together with any other clause which by its nature is intended to do so.
- 11.6. Any term of this Agreement which is wholly or partially void or unenforceable is severed to the extent that it is void or

unenforceable. The validity or enforceability of the remainder of this Agreement or term is not affected.

- 11.7. Neither party will be liable for any failure to perform its obligations (other than an obligation to pay) under this Agreement to the extent that performance is delayed, prevented, restricted or interfered with for any reason beyond the reasonable control of that party.
- 11.8. Nothing in this Agreement is intended to constitute a fiduciary relationship, relationship of employment, or an agency, partnership, franchise or trust.
- 11.9. A reference to legislation or to a provision of legislation includes a modification or re-enactment of it, a legislative provision substituted for it and a regulation or statutory instrument issued under it.
- 11.10. The term "including" is not a term of limitation.
- 11.11. For the purposes of clauses 3.4, 5.4, 6.4, 8.1, 8.2 and 8.3 the terms "we", "us" or "our" means Member Firms.

12. Definitions

Agreement means these terms and the engagement letter provided with these terms.

Assisting Parties means (i) Member Firms; and (ii) our third party contractors and suppliers, including those who assist us in performing the Services and those engaged to facilitate and support Member Firms' businesses.

Business Purposes means to enable Member Firms, including with the assistance of Assisting Parties: (i) to provide and enhance services and deliverables to clients (including you); (ii) to develop expertise and know-how; (iii) to undertake benchmarking services, analytics, quality assurance, risk management, and thought-leadership; and (iv) to use information for other purposes related to the Member Firms' businesses.

Confidential Information means information disclosed in connection with this Agreement which by its nature is confidential, is designated as confidential, or which the recipient knows or reasonably ought to know is confidential, but does not include information that is in the public domain without a breach of confidence, is obtained from a third party without an obligation of confidence, or is independently developed without breach of this Agreement.

Deliverable means any advice, recommendation, information or other deliverable made available to you in any form, whether electronic, digital, hard copy or otherwise (including any draft).

Member Firms means us, KPMG International Cooperative, a Swiss entity (KPMGI), and any entities (whether incorporated or not) that are: (i) members of KPMGI (**Members**); (ii) sublicensees of one or more Members or KPMGI in relation to the use of KPMGI marks (**Sublicensees**); or (iii) wholly or dominantly owned or controlled by any Member, Sublicensee or KPMGI.

Personal Information has the meaning given to that term in the *Privacy Act 1988 (Cth)*.

Personnel means the partners, officers, employees, contractors, secondees and agents of us and our Assisting Parties.

Proportionate Liability Legislation means any legislative provisions relating to proportionate liability which are applicable to a claim, which would be applicable to the claim if it were made in a court or which would be applicable to the claim if it were an apportionable claim.

Services means the services and Deliverables that we do, or are required to, provide to you, as set out in the engagement letter.

Use means collect, use, modify, transfer, sublicense and disclose.

We, us (or derivatives) means the KPMG contracting party identified in the engagement letter.

Your Materials means any information, materials, systems, technology or equipment provided or made available to us by you or by third parties on your behalf in the performance of the Services.