The Bureau of Meteorology

Melbourne Office
Bureau of Meteorology
GPO Box 1289 Melbourne VIC 3001 Australia

For Use in Routine and Low-Risk Complex Procurements

Evaluation Report

NOTE: this template is only appropriate for 'Routine' (panel) procurements or where a procurement is considered 'Complex', but is deemed low risk.

- Procurements deemed higher-risk Complex, or 'Strategic', should use the 'Tender Evaluation Report [Long Form]' template instead.
- Procurements considered 'Transactional', should us the 'Vendor Selection Checklist' webform instead.

Note: Guidance notes in *purple* and highlighting are to be deleted

Procurement Title	Financial Accounting Support
Procurement Registration No. (PRN)	5765-2025-26
Program / Group	Business Management
Requesting Officer Name	s22 [redacted]

Background

This report outlines the evaluation findings in relation to the above referenced procurement activity and is submitted to the Spending Delegate (Delegation 2.6: *Approving Goods and Services Expenditure)* for PGPA Act Section 23 approval.

The evaluation was undertaken following the Approach to Market (ATM) detailed below:

ATM Issue Date:	**Tenderer(s) approached:**	**Tenderer(s) received:**
	1. KPMG	1. KPMG
ATM Close Date:	2. s22 [redacted]	2. s22 [redacted]
	3.	3.
	4.	
	5.	

The evaluation followed for this procurement has complied with the *Commonwealth Procurement Rules* and the Bureau procurement policies for low value and/or low risk procurements.

Panel SON3751667 was used in this procurement. The Bureau had previously entered into a Cooperative Agency Procurement with the owning Entity to use this panel and all tenderers approached are panellists.

Evaluation Methodology

Guidance: *Insert names of members of the Evaluation Committee and any support staff including the specific roles and/or responsibilities for each.*

The Evaluation Committee assessed the offers to determine the best value for money outcome for the Bureau and consisted of:

Chair: s22 [redacted]

Member 1:

Member 2:

In accordance with the original Procurement Plan, the rating and criteria set out below was applied for the evaluation of offers.

However, the panel was reduced by one from the original plan as the third member is on leave.

Guidance: *The Criteria provided are examples only the actual criteria must be the same as those detailed in the original NSPP/TEP/RFQ/RFT etc. Please amend to suit.*

Evaluation Rating

Very Good	The Offer satisfies the Selection Criterion to a very high standard and presents minimal or no risk to the Commonwealth and its claims are fully supported by the information provided.
Good	The Offer satisfies the Selection Criterion to a high standard and/or presents limited risk to the Commonwealth. The Respondent's claims, in the view of the Evaluation Committee (EC), are supported by the information provided.
Satisfactory	The Offer satisfies the Selection Criterion to a satisfactory degree and/or presents an acceptable level of risk to the Commonwealth. In the view of the EC, there are some minor deficiencies and shortcomings in the information provided.
Poor	The Offer barely satisfies the Selection Criterion and/or presents some degree of unacceptable risk to the Commonwealth. In the view of the EC, there are major deficiencies in the information provided.
Unsatisfactory	The Offer does not satisfy the Selection Criterion and/or presents an unacceptable level of risk to the Commonwealth. A 'Poor' or 'Unsatisfactory' rating for one or more Selection Criteria will exclude the Respondent from being recommended. The Selection Criteria are not weighted.

OPTION 3: Evaluation Criteria where the Management Advisory Services Panel was used

Criteria	**Respondent:** KPMG	**Respondent:** s22 [redacted]	**Respondent:**
The Service Provider's demonstrated **understanding of the Services** required, including the identification of any key challenges and the management of risk.	**Engagement 1:** Rating – Very Good Reason – Shows a strong understanding of the request and risk analysis on Page 11 is on point **Engagement 2:** Rating – Very Good		

	Reason – Shows a strong understanding of the request and risk analysis on Page 11 is on point	s22 [redacted]
The Service Provider's demonstrated **capability and capacity** to provide the services described in the Detailed Statement of Work to a very high standard and within the specified timeframes.	**Engagement 1:** Rating – Good Reason – With the exception of Revenue accounting, they have demonstrated experience in all requested tasks and at the Bureau itself. **Engagement 2:**	s22 [redacted]

	Rating – Very good Reason – Strong Government (and Bureau) experience in the key EOFY and Asset accounting spaces. Note revaluation adjustments posting experience is at DEWR only, at Bureau they have experience just in Makegood asset posting.	s22 [redacted]
The Service Provider's demonstrated **organisational experience** in providing the similar services to the services described in the Detailed Statement of Work.	**Engagement 1:** Rating – Very Good Reason – KPMG's tender sets out on P7 details of similar egagements as to these noting at DEWR they embedded a team to provide accounting support. They also detailed over 7 years of Financial and management accounting support for Department of	s22 [redacted]

	Defence and Home affairs. **Engagement 2:** Rating – Very Good Reason – Similar comments for engagement 1, they demonstrated Financial statement support at the Bureau and Asset accounting support at DEWR.	s22 [redacted]
The relevant experience of **nominated Key Personnel** in providing the similar services to the services described in the Detailed Statement of Work [include any relevant qualifications, certifications, etc. required].	**Engagement 1:** Rating – Satisfactory Reason – Nominated resource demonstrates the basic skillset for Financial statement preparation, reconciliations and asset-related processes. Proposed Graduate experience is limited (hence graduate) and focus is on data and investment analysis which won't meet our needs for the first 4 weeks of the engagement. Inclusion of a Director for monitoring the Manager/Graduate is a real benefit. **Engagement 2:**	s22 [redacted]

	Rating – Very Good Reason – Very strong work history in Federal Government including senior executive roles within Commonwealth agencies. Previous experience performing a similar role for the Bureau is a major advantage.	s22 [redacted]
The professional and other standards that your organisation would apply to the Services and the measures your organisation proposes to ensure that standards are maintained for the term of the Contract.	**Engagement 1:** Rating – Very Good Reason – Page 10 details steps KPMG take to ensure standards are maintained across the duration of the engagement. In addition, for this engagement they have the added step of committing 5 days of Quality Performance reviews to ensure those standards **Engagement 2:** Rating – Good Reason – Page 10 details steps KPMG take to ensure standards	s22 [redacted]

	are maintained across the duration of the engagement.		
The extent to which the **level and structure of fees** proposed provides value for money for the Australian Government.	**Engagement 1:** Rating – Good Reason – Resource proposed (Manager) is set at the correct level and is a strong price compared to s47G **Engagement 2:** Rating – Satisfactory Reason – Although it is the most expensive quote of the three, it is comparable to s47G within the budget	s22	
Overall i.e. Value for Money (VFM)	**Engagement 1:** Rating – Good/satsifactory Reason – Resource allocated clearly has experience I the tasks we require however has a shortcoming in their government experience and requires baseline security clearance hence the graduate allocated for the first 4 weeks **Engagement 2:**	s22	

	Rating – Very Good Reason – Organisation has strong expertise in this area and the resource allocated has deep Government, subject Matter and Bureau knowledge that can't be replicated.	s22 [redacted]

Evaluation Outcome

Evaluation Methodology and Findings

s22 [redacted]

as detailed above). There were no notable risks or events tht arose during the evaluation with only 1 question posed to KPMG to understand if the Manager resource would be available immediately given the security clearance timing is not an issue for us.

Value for Money Assessment

The Evaluation Committee have fully considered the responses and can summarise the Value for Money Evaluation as follows;

s22 [redacted]

Negotiation issues

No negotiations required.

Supplier Selection

Guidance: *Use one of the five listed options or insert alternative text that is more specific to your circumstances. Delete other options.*

Engagement 1:

In the Evaluation Committee's opinion, KPMG provided an offer that was favourable to other offers in price and offered better quality supplies. s22 [redacted] s22

Engagement 2:

In the Evaluation Committee's opinion, KPMG provided an offer that was comparable to other offers in price but offered better quality supplies.

Probity

Probity was maintained by the Evaluation Committee throughout the course of the evaluation and all documents were strictly handled in a manner to ensure confidentiality. All correspondence with tenderers was undertaken by the Contact Officer (Procurement and Contracts) on behalf of the Evaluation Chairperson.

Evaluation Panel Recommendation

Preferred Tenderer Recommendation

The evaluation committee unanimously recommends the following:

1. That KPMG be contracted for the daily rates listed in their Tender proposal (to a Maximum of $[redacted] GST inclusive) to provide services sought under Engagement 1 & 2. This decision is based on the evaluation committee's assessment that the offer from KPMG provides a value for money outcome for the Bureau. The anticipated start date of the contract will be 23/3/2026 (with the resource under engagement 1 commencing 1/4/26) and the end date will be 31/7/2026.
2. [redacted]

Contract Labour Hire Provider – License Confirmation

☐ I confirm I have checked the relevant State labour hire authority registers and the Labour Hire Provider is licensed to provide labour hire services:

State: **License Number:**

Central Administration Fee

Guidance: *Only complete this section if you used a panel that charges a Central Administration Fee. Otherwise delete in its entirety.*

The MAS panel was used in this procurement and a 1% Central Administration Fee (CAF) is charged for contracts entered into under this arrangement.

If the Bureau enters into a contract with the preferred Tenderer under this panel the total CAF charged is $[redacted] GST inclusive), which is in addition to the price tendered by the preferred tenderer. A breakdown of the proposed total cost is detailed below:

Component	Amount
Preferred Tenderer's Price (KPMG contract):	[redacted]
Central Administration Fee (KPMG contract):	
Preferred Tenderer's Price ([redacted] contract):	[redacted]
Central Administration Fee ([redacted] contract):	
TOTAL COST	

The evaluation committee also unanimously recommends that the Central Administration Fee of $[redacted] GST inclusive) be paid to Department of Finance upon receipt of a correctly rendered invoice.

The Delegate is also advised that two separate Spending Proposals will need to be raised. A Spending Proposal to pay the vendor and another to pay Department of Finance for the CAF.

[Insert Signature]	[Insert Signature]	
s22	s22	

Evaluation Committee Chair *Evaluation Committee Member*

Date: 12/3/2026 Date: 12/3/2026

Spending Delegate Approval

In accordance with the evaluation committee's recommendation, as a Public Governance, Performance and Accountability Act – Section 23 Approver and under the Bureau's Authorisations and Delegations schedule (Delegation 2.6) , I certify and approve:

That under the Public Governance, Performance and Accountability Act 2013, a Value for Money Evaluation exercise has been completed in accordance with the *Commonwealth Procurement Rules* and *Public Governance, Performance and Accountability Act 2013*.

Signature	
Approver	
Title and Workgroup	
Date	

Next Steps

Prior to delegate approval; provide a draft copy of the Evaluation report to Procurement and Contracts for review.

Once the Evaluation report is signed, provide a signed copy to the appointed Procurement and Contracts officer who will finalise the Contract in preparation for execution.

Document 10

From: s22 [redacted]
To:
Cc:
Subject: FW: Value for Money and KPMG Communication
Date: Thursday, 11 June 2026 3:47:49 PM
Attachments: KPMG Significant Event Notification - Bureau FS Support.pdf

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s22 [redacted],

Following the engagement of KPMG, and the commencement of their work, the team have identified critical areas of work that require remediation prior to the 30 June Financial Statements. These are areas of key risk and ANAO have advised that these will be focus points for their year end review.

The members of the current KPMG team have identified these areas and have commenced work on the remediation of these, primarily related to capitalisation of assets under construction, review of asset write off/s impairment and QA and analysis of the External Valuation reports. Retaining the current team which have the background, qualifications, and expertise to remediate these key areas represents the best value for money to resolve these within the short timeframes. The associated hand over and training would be time consuming and risk these areas not being addressed prior to the completion of the 30 Jure 2026 Financial Statements.

We have received the attached communication from KPMG in relation to the notification of a Significant Event in accordance with clause C.C.23 of Commonwealth Contract 20206-2765 and SON 5765-2025-26; support for 2026 financial statement readiness, concerning the management of whistleblower and related confidentiality matters within KPMG Australia. This was received on 11 June 2026 from s22 [redacted], KPMG Partner .

The communication/ and corresponding email provided assurance you that none of the matters described in the events relate to any of the KPMG team working on this engagement (s22 [redacted]) or has impacted in any way the performance of the services provided to the Bureau of Meteorology.

Regards

s22 [redacted]

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Confidential
Mark Lyons
General Manager/Chief Financial Officer
Business Management

11 June 2026

Dear Mark,

Notice of Significant Event

I am writing to notify you of a Significant Event in accordance with clause C.C.23 of Commonwealth Contract 20206-2765 and SON 5765-2025-26; support for 2026 financial statement readiness, concerning the management of whistleblower and related confidentiality matters within KPMG Australia.

None of the matters described below relate to the performance of services to the Bureau of Meteorology or other Commonwealth clients, and no impacts to service delivery, quality, or contractual obligations have been identified. KPMG engagements for the Bureau of Meteorology are undertaken by dedicated teams of security cleared personnel (where required) and may be subject to additional governance arrangements, such as the Defence Industry Security Program (DISP). These teams operate independently from the matters described in this notice and are subject to strict engagement-level governance, quality assurance processes, and partner oversight to ensure continuity and integrity of service delivery. We have identified no breach of Commonwealth Confidential Information and have confirmed that all Commonwealth-related engagements continue to operate within established security, confidentiality, and governance frameworks.

KPMG Australia's treatment of a whistleblower and investigation into their allegations fell short of the firm's expectations, those of the whistleblower and the broader community. The initial internal investigation that did not substantiate the allegations raised by the whistleblower, was in hindsight not conducted with the necessary rigour required. Understandably this prompted further communications and allegations from the whistleblower, resulting in the appointment of an external legal firm, to review the internal investigation.

The external legal review supported the internal investigation. This outcome further escalated the whistleblower's concerns with the process. The whistleblower again raised the matter with certain independent members of the KPMG Australia Board and others.

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At this point, a Board Sub-Committee (led by the Deputy Chair and including three independent directors), appointed Allens to conduct a further external legal investigation, which remains ongoing. Now, with new evidence and an expanded scope, Allens are continuing to challenge the conclusions reached in prior investigations.

The Board has identified areas where KPMG has fallen short of the standards it expects in the handling of such important matters. The Board has confirmed shortcomings in the:

- management of the whistleblower and their concerns;
- the rigour of the investigations; and
- action by leadership regarding the allegations raised.

As a consequence:

- KPMG Chairman Martin Sheppard has accepted the resignation of Andrew Yates, CEO of KPMG Australia, effective immediately – as the executive with ultimate responsibility for management of the whistleblower process and the management-led investigations.
- Mr Sheppard has also accepted the resignation of Julian McPherson, National Managing Partner Audit and Assurance, who will stand down from this role effective immediately and will resign from the firm after an orderly transition of his client responsibilities.
- The Board has appointed Stan Stavros as Interim CEO of KPMG Australia while continuing its orderly process to appoint a permanent successor to Mr Yates.
- An Interim National Managing Partner of Audit and Assurance will be announced shortly.
- Appropriate disciplinary action will continue to be imposed if the investigations identify further matters.

Whistleblower Allegations

KPMG has previously reported to professional bodies, regulators and the Department of Finance that the firm had identified a matter relating to client documents being inappropriately shared internally. Three partners have previously been sanctioned regarding this matter, and they have self-reported to the appropriate professional bodies. We are continuing to investigate this matter. We also reported a second matter concerning an inappropriate remark in a team setting regarding the sharing of client information. Disciplinary action has also been taken. We are continuing to investigate this matter.

The ongoing investigation recently revealed a separate incident where internal documents containing client information have also been inappropriately shared internally. Our investigation into this matter, which does not involve Commonwealth information, is ongoing.

These three conduct matters were raised by the whistleblower. While prior investigations concluded these allegations were unsubstantiated, KPMG now recognises these processes fell short.

KPMG has reported this new finding to impacted clients and regulators and continues to engage with the Department of Finance. Should new findings emerge, this information will be shared with clients, the Committee, regulators, and the Department of Finance. Where misconduct is identified we will work with individuals to self-report to CA ANZ where appropriate.

I can assure you of the seriousness with which we take these matters and confirm that maintaining the confidentiality, integrity, and security of client information remains a core priority. We remain confident in our ability to continue delivering high-quality, secure, and reliable services to the Bureau of Meteorology. We would welcome the opportunity to provide further detail on the safeguards, governance arrangements, and quality controls in place to support ongoing engagements. If you would like more information, please contact me at s22 @kpmg.com.au or on s22 .

Yours sincerely

s22

Authorised Representative
KPMG Australia Partnership Pty Limited

KPMG Action Plan

23 June 2026

Foreword

KPMG Australia (KPMG) plays an important role in capital markets, the economy and society. Many thousands of our people turn up to work every day to do purposeful work, in the right way, with integrity.

The Parliamentary Joint Committee into Corporations and Financial Services enquiries have shone the light on our failings, including unethical behaviour by senior people, and also the human impact of our handling of the whistleblower. We are now focused on ensuring none of this happens again.

We need to own and address these issues. These related to our use of confidential client information, integrity and objectivity of senior personnel, our engagement with a whistleblower and our oversight and management of these issues. We have not met our own expectations, or those of the whistleblower, clients and broader stakeholders.

These failings do not reflect the values of KPMG. We owe it to our people, clients and other stakeholders to understand these failings, learn from them and address them. We are committed to doing so.

Accountability has been taken for these failings, but we know we need to do more. That's why KPMG is undertaking a program of work to identify and address issues to improve our firm. This program will cover our governance, culture and ethics, and controls.

We will also continue to advocate for strengthened whistleblower protections and partnership reform, including the establishment of Limited Liability Partnerships with corporate-style governance requirements, as seen in other jurisdictions. We believe these reforms will improve governance and accountability while better protecting those who speak up.

This Action Plan documents our approach to addressing these issues. It includes:

1. **Immediate actions** that have already been identified and which we will begin to implement now;
2. **Details of the third-party reviews** to be undertaken, through which we expect to identify additional actions; and
3. **Next steps**, including how we will report on our progress in relation to this Action Plan.

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1. Immediate Actions

This section sets out the actions identified from our work to date which we will begin to implement now.

These immediate actions are not intended to provide an exhaustive list of all activities. We recognise that further actions will likely be required, including to act on the findings and recommendations arising from the third-party reviews referenced in section 2.

	Action item	Overview of activities
1.1 Governance	1.1.1 Independent Chair	We will appoint an Independent Chair to the KPMG Australia National Governance Board (**Board**). We will implement this change as soon as possible, noting that amendments to our Partnership Agreement (requiring a vote of Partners) and a recruitment process will be required.
	1.1.2 Other independent Board Members	We will appoint independent members to the Board (in addition to the Independent Chair), ensuring appropriate balance between the number of independent and non-independent Board members. We anticipate that this will require updates to our Partnership Agreement.
	1.1.3 Corporate governance best practices	We will review and update the role and remit of our Board in line with corporate governance best practices. This will include ensuring that independent Board members are involved in Board subcommittees overseeing matters relating to audit quality, ethics, whistleblower oversight, and other matters of public interest. We anticipate that this will require updates to our Partnership Agreement.
1.2 Culture and ethics	1.2.1 Conduct and consequences framework	We will review and strengthen our conduct and consequences framework to further discourage misconduct and ensure that appropriate sanctions and other consequences are applied if misconduct occurs. We anticipate that this will require updates to our Partnership Agreement, as well as our internal policies and guidelines.
	1.2.2 Ethics and independence	We will review and strengthen our ethics and independence policies and procedures to reduce the risk of actual or perceived conflicts of interest, independence failings or other ethical issues arising. This will include updates to our Gifts and Entertainment Policy.
	1.2.3 Confidentiality	We will review, strengthen and clarify our confidentiality policy to ensure it provides clear guidance on when information may be shared internally, including more precise articulation of what constitutes a legitimate ‘business need’, and update the policy and supporting guidance accordingly.
	1.2.4 Whistleblower policies and procedures	We will update our whistleblower policies and procedures to provide clear guidance and requirements for how whistleblower disclosures must be identified, escalated and governed, and for how whistleblowers should be managed.

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1. Immediate Actions (cont.)

	Action item	Overview of activities
1.2 Culture and ethics	1.2.5 Whistleblower training	We will implement a firm-wide program of training to help our Partners and staff understand whistleblower legislation and KPMG's policies, including the rights of individuals raising concerns and the requirements for people to whom concerns are raised.
	1.2.6 Conflicts of interest and relationships at work policy	We will review and update as appropriate our internal Conflicts of Interest and Relationships at Work policies to provide clear guidance and requirements on how conflicts of interest and relationships at work are disclosed, escalated, managed and governed.
1.3 Controls	1.3.1 Audit Quality	We will undertake a review to confirm that the identified conduct matters (or any new conduct matters that are identified in the future) do not adversely affect audit quality. We will write to each audit client impacted to confirm the outcome of this review.
	1.3.2 Audit pursuits	We will review and amend our audit pursuit policies, and any other related firm-wide polices and procedures, to strengthen ethical barriers.
	1.3.3 Confidentiality obligations (firm-wide)	We will strengthen our mandatory firm-wide training, reinforcing obligations in relation to client confidentiality, privacy and information protection.
	1.3.4 Confidentiality obligations	We will undertake additional, targeted mandatory training for Partners and Directors based on lessons learned from the identified conduct matters, with a specific focus on audit.
	1.3.5 System of quality management	We will strengthen our system of quality management with a specific focus on controls related to compliance with professional and ethical standards.
	1.3.6 Confidentiality attestation	We will require formal attestation from Partners and Directors and adjacent businesses confirming compliance with confidentiality obligations and identifying any exceptions requiring review.

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2. Third-Party Reviews

We understand that external scrutiny is needed and recognise that third-party reviews will be an important part of our journey to maintain or regain trust from all stakeholders.

We commit to engaging with these reviews openly and constructively, and to taking further actions based on their findings and recommendations.

Action Item		Overview of activities
2.1	**Independent lessons learned review**	KPMG will engage an external third party to undertake a lessons learned review to assess the failings in our handling of the whistleblower and identify steps that could be taken to ensure such failings do not recur.
2.2	**Department of Finance**	The Australian Government Department of Finance has announced an independent, arms-length review including (but not limited to): • relevant aspects of KPMG's culture, ethics and integrity, and the effectiveness of its governance arrangements; and • the adequacy of KPMG's remedial activities to meet the Commonwealth's ethical expectations of suppliers. This review is expected to conclude and report to the Department of Finance by 30 September 2026.
2.3	**Chartered Accountants Australia & New Zealand (CA ANZ)**	Chartered Accountants Australia & New Zealand (CA ANZ) has announced that it will undertake a practice review of KPMG, involving a quality review of the design and effectiveness of our: • systems and processes for the storage and handling of client confidential information of audit clients within the audit function, including processes for identifying, notifying and remediating any instances of unauthorised use of confidential information; and • systems and processes for promoting an ethical culture within the audit function, and across the organisation/firm more broadly, including whistle blower protection policies and associated practices. This review is in addition to compliance monitoring with respect to FY26 ethics Continuing Professional Development (CPD) requirements and investigations being undertaken by the CA ANZ Professional Conduct Committee. It is due to be completed by 30 September 2026.
2.4	**Australian Securities and Investments Commission (ASIC)**	We are engaging extensively with the Australian Securities and Investments Commission (ASIC) in relation to these matters and assisting with their investigations and any future review.

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2. Third-Party Reviews (cont.)

Action Item		Overview of activities
2.5	**Principia Advisory**	KPMG has engaged Principia Advisory to undertake an independent retrospective review of the firm's whistleblowing system and the broader cultural context that either supports or impedes effective whistleblowing. This work will extend to the cultural context and underlying norms that affect reporting and case management, investigation quality, procedural fairness, and protection against retaliation.
2.6	**Third party cultural program**	Following this review, we expect to appoint a third-party to support a cultural program and identify targeted actions to reinforce expected leadership behaviours, including strengthening accountability for adherence to firm standards, focused leadership interventions in identified areas, consequences frameworks and monitoring behavioural outcomes arising from the review.

3. Next steps

Action Item		Overview of activities
3.1	**Updates to this Action Plan**	This Action Plan is intended to be a 'live' document, and we expect to update it periodically as findings and recommendations from the third-party reviews become available, or as new information comes to light.
3.2	**Independent assessment of progress**	We will engage a third-party to assess or assure our progress against this Action Plan and will publish updates periodically.

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