29 July 2026

The Treasury
Review of tax and corporate whistleblowing in Australia
Langton Crescent
Parkes ACT 2600

Lodged online https://consult.treasury.gov.au/c2026-676558/consultation

Dear Sir/Madam,

Review of tax and corporate whistleblowing in Australia – Consultation Paper (June 2026)

Accounting Professional & Ethical Standards Board Limited (APESB) welcomes the opportunity to make a submission on the Treasury's review of the tax and corporate whistleblowing regimes (the Consultation Paper).

APESB is an independent entity with a primary purpose to develop, issue, and maintain high-quality professional and ethical pronouncements for the Australian accounting profession (including firms) in an independent manner with a public interest focus. APESB's pronouncements apply to the members of the three major Australian professional accounting bodies: Chartered Accountants Australia and New Zealand (CA ANZ), CPA Australia and the Institute of Public Accountants (IPA).

In Australia, APESB issues APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (APES 110) and a range of professional and ethical standards that apply to members. As an independent national standards setter, APESB's mandate is to set standards in the public interest. It does not extend to monitoring, enforcement or determining penalties for instances of non-compliance with our standards.

The three professional accounting bodies and regulatory authorities (i.e. ASIC, ATO, TPB) are responsible for monitoring and enforcing professional accountants' compliance with professional and ethical standards, including conducting disciplinary actions for breaches of APESB standards and determining penalties.

Overall Comments

APESB commends the Government for this initiative to review the tax and corporate whistleblower protections in Australia and to consider whether the regimes are fit for purpose. As the Consultation Paper notes, whistleblowing is a key mechanism which helps bring wrongdoing in corporate, financial and tax crime to light, and a strong whistleblowing regime is important to mitigate the personal and financial risks to the whistleblower of reporting the wrongdoing.

APESB recognises the importance of whistleblowing and believes that strengthening the protection of whistleblowers in Australia is an essential step in improving the whistleblowing regime. Strengthening the regime will help ensure that whistleblowers have confidence that disclosure will be protected and acted upon, and that the whistleblower's substantial detriment, including the potential loss of future career prospects, is recognised.

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It is clear that whistleblowing protections are not sufficient in Australia, with recent whistleblowers, including the whistleblower in the 2026 KPMG Australia matter, indicating that they regret raising the issues in the legal and regulatory environment that currently exists.

APESB notes that the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019* (2019 Amendments) to the corporate whistleblowing regime was an important step in consolidating and strengthening the regime. In addition, the more recent *Treasury Laws Amendment (Tax Accountability and Fairness) Act 2024* (2024 Amendments) further strengthened protections for tax whistleblowers. However, as noted in the Consultation Paper, the 2024 Amendments also created differences between the regimes that now need to be addressed.

APESB believes that the review presents an important opportunity to enhance, align and simplify Australia's tax and corporate whistleblowing regimes, and to provide better support for whistleblowers. This will encourage reporting of unethical behaviour and provide appropriate safeguards to protect whistleblowers.

APESB requirements on Non-Compliance with Laws and Regulations (NOCLAR)

APES 110 provides a framework for professional accountants to respond to Non-Compliance with Laws and Regulations (NOCLAR). The APES 110 NOCLAR provisions are contained in Section 260 *Responding to Non-Compliance with Laws and Regulations*, which applies to members in business, and Section 360 *Responding to Non-Compliance with Laws and Regulations*, which applies to members in public practice, and Section 5360 *Responding to Non-Compliance with Laws and Regulations,* which applies to Sustainability Assurance Practitioners. Under these provisions, professional accountants must consider actual or suspected breaches of laws and regulations and take appropriate action.

In limited and serious circumstances, a professional accountant may set aside the fundamental ethical principle of confidentiality under APES 110 and report a matter to an appropriate regulatory authority where doing so is in the public interest, and the matter affects a range of stakeholders. In deciding whether to report, the accountant should also consider their personal safety and whether protections are available against civil, criminal or professional liability or retaliation.

Importantly, APES 110, including the NOCLAR provisions, does not establish protections for whistleblowers. Accordingly, effective whistleblower protection will provide the proper legislative environment and statutory protection for professional accountants to report NOCLAR to regulatory authorities who can deal with the matter. In the absence of effective whistleblower provisions in Australia for corporate and other activities, a professional accountant who is considering reporting an actual or suspected NOCLAR will have to consider this significant risk (i.e. lack of statutory whistleblower protection) in their decision-making process on whether or not to report a matter and it may potentially be the deciding factor.

Key matters for consideration

- APESB recommends that the corporate whistleblowing regime be extended so that the partners and employees of large accounting and auditing partnerships have access to protections equivalent to those available to the employees of companies. APESB understands that many large accounting and auditing firms in Australia use a partnership structure. In relation to non-tax matters, their partners and employees may not be within the scope of whistleblower protection, because the *Corporations Act 2001* (Corporations Act) regime does not extend to partnerships and the tax regime protects only disclosures about an entity's tax affairs. This is not a theoretical concern. It has been highlighted by the widely reported 2026 KPMG Australia matter that appears to fall outside the scope of the protections in the Corporations Act. APESB considers that this matter demonstrates, in practical terms, why the partnership coverage gap identified needs to be addressed as a priority.

- The tax and corporate regimes have diverged since the 2019 reforms, most notably because the 2024 Amendments to the *Taxation Administration Act 1953* (Taxation Administration Act) were not mirrored in the Corporations Act. APESB considers that important questions remain unclear, particularly the interaction between the protections and a member's confidentiality obligations, and the treatment of acts preparatory to a disclosure. Greater consistency and clarity would also help professional accountants meet their obligations under the NOCLAR provisions of APES 110 without exposing members to undue personal risk.

- APESB supports simplifying the whistleblower protections and making them as consistent as possible across the regimes, so that disclosers can act with confidence about their legal position. In addition, APESB recommends that consideration be given to establishing an independent body, such as that previously recommended in the *Parliamentary Joint Committee on Corporations and Financial Services: Whistleblower Protections Report (2017)* and subsequently considered as part of the *Whistleblower Protection Authority Bill 2025*, to receive whistleblower disclosures and refer them to the regulator best placed to act, and that the whistleblower protections extend to disclosures made to that body where appropriate.

  A dedicated body of this kind would provide whistleblowers with a clear and consistent point of contact, simplify what is currently a fragmented framework and reduce the risk that a discloser loses protection by approaching the wrong recipient. This approach would address the difficulties that potential whistleblowers experience in navigating fragmented legislation, where numerous statutes contain separate whistleblower regimes with differing requirements.

Specific comments

APESB's responses to selected questions from the Consultation Paper are included in Appendix A for your consideration.

Concluding Comments

We trust you find these comments useful in your deliberations. If you wish to discuss this further or require additional information, please contact APESB's Chief Executive Officer, Channa Wijesinghe, at channa.wijesinghe@apesb.org.au.

Yours sincerely

The Hon. Peter Garling, RFD, SC
Chairman

Appendix A

APESB's Responses to Questions in the Consultation Paper

APESB has responded to the questions in the Consultation Paper that relate to or impact its role and mandate as the National Standards Setter of accounting professional and ethical standards in Australia.

Administration and overlapping regimes

Question 1: Do current administrative arrangements under the tax and corporate regimes encourage people to make disclosures about wrongdoing?

No. Although the current arrangements provide an important foundation for disclosures about wrongdoing, they are not sufficiently robust to encourage such disclosure.

APESB supports simplifying the whistleblower protections and making them as consistent as possible across the regimes, so that disclosers can act with confidence about their legal position.

In addition, APESB considers that a single independent body, such as that previously recommended in the *Parliamentary Joint Committee on Corporations and Financial Services: Whistleblower Protections Report (2017)* and subsequently considered as part of the *Whistleblower Protection Authority Bill 2025*, be established to receive whistleblower disclosures and refer them to the regulator best placed to act, and that the whistleblower protections extend to disclosures made to that body where appropriate. A dedicated body of this kind would provide whistleblowers with a clear and consistent point of contact, simplify what is currently a fragmented framework and reduce the risk that a discloser loses protection by approaching the wrong recipient.

This approach would address the difficulties that potential whistleblowers experience in navigating fragmented legislation, where numerous statutes contain separate whistleblower regimes with differing requirements.

Comparable single-entry-point models operate overseas. In Ireland, the Office of the Protected Disclosures Commissioner receives protected disclosures and forwards them to the body best placed to assess and follow up on the matter. In the Netherlands, the Whistleblowers Authority (Huis voor Klokkenluiders) provides advice and support to potential whistleblowers. It can itself investigate wrongdoing and reprisals where an organisation's own response has been inadequate. APESB considers that these models may offer a useful point of reference for Treasury, in addition to the recommendations of the PJC (2017) and the matters raised during consideration of the *Whistleblower Protection Authority Bill 2025*.

Question 2: Are the potential gaps or overlaps between concurrent whistleblowing regimes a concern for tax and corporate sector whistleblowers?

Yes. As highlighted in the Consultation Paper, there are differences between the whistleblower protections in the Corporations Act and those in the Taxation Administration Act. Although the two regimes were intended to operate consistently following the 2019 reforms, several key differences create potential gaps in the regimes, including:

- The Corporations Act protections apply only in relation to a 'regulated entity', which is in substance a company or other constitutional corporation, and do not extend to partnerships, sole traders or trusts. In contrast, the definition of 'entity' in the tax law is broader and includes partnerships. APESB understands that many large accounting and auditing firms in Australia use a partnership structure, so their partners and employees may not be within the scope of the corporate regime in relation to non-tax matters.

The practical consequences of this gap are illustrated by the 2026 KPMG Australia matter, which appears to have fallen outside the scope of the Corporations Act protections because of the firm's partnership structure.

APESB recommends that the corporate whistleblowing regime be extended so that the partners and employees of large accounting and auditing partnerships have access to protections equivalent to those available to the employees of companies.

- The 2024 Amendments to the Taxation Administration Act extended protected disclosures to the Tax Practitioners Board, the Australian Taxation Office and the Inspector-General of Taxation. They permitted disclosures to medical practitioners or psychologists for treatment or counselling. These changes were not mirrored in the Corporations Act.
- The 2024 Amendments reversed the evidential burden of proof in all proceedings under the Taxation Administration Act, so that a tax whistleblower need only point to a reasonable possibility that they qualify for protection. These amendments were not mirrored in the Corporations Act.

These differences create uncertainty and are a disincentive to disclosure. APESB considers that important questions also remain unclear, particularly the interaction between the protections and a member's confidentiality obligations, and the treatment of acts preparatory to a disclosure. Greater consistency and clarity would help professional accountants meet their obligations under the NOCLAR provisions of APES 110 without exposing members to undue personal risk.

In addition, overlap between the tax and corporate regimes, and between those regimes and other Commonwealth, State and Territory whistleblowing frameworks, makes it difficult for a potential whistleblower to know which law applies to their disclosure and what protection they can rely on. This complexity is itself a deterrent for potential whistleblowers who may need to consider their position across more than one regime before acting.

As highlighted in its response to Question 1, APESB supports simplifying the whistleblower protections and making them as consistent as possible across the regimes, so that disclosers can act with confidence about their legal position. In addition, APESB considers that a single, independent point of contact to receive whistleblower disclosures and direct them to the regulator best placed to act would significantly improve the accessibility of the regimes, reduce the risk that a discloser loses protection by approaching the wrong recipient and provide potential whistleblowers greater confidence to disclose wrongdoing.

Question 3: Do you have any other views on the current administrative arrangements, powers or functions of the regulators?

Consistent with its mandate, APESB has no specific comment on this question.

APESB observes only that consistency of administration across the tax and corporate regimes, and clear coordination between the relevant regulators, would assist the members of the profession who interact with the regimes both as potential disclosers and as statutory recipients of disclosures.

Eligible whistleblowers and the entities covered

Question 4: Do the current categories of 'eligible whistleblower' under the tax and corporate regimes sufficiently cover all individuals who have the potential to disclose relevant information about entities?

Under both regimes, the eligible whistleblower categories are broad, capturing officers and employees of an entity and, relevantly, individuals who supply services or goods to the entity whether paid or unpaid.

Accountants and auditors therefore generally qualify, only indirectly, either as employees of the entity or as external service providers. This is inconsistent with the way the regimes treat the same professionals on the receiving side of a disclosure. An auditor, or a member of an audit team, is expressly listed as an eligible recipient under the corporate regime, and registered tax and BAS agents are expressly recognised as recipients under the tax regime.

APESB considers that senior accountants, such as CFOs and auditors, should be expressly identified in the eligible whistleblower definitions under both regimes. That is, a professional who is expressly recognised as a person who may receive a protected disclosure should be equally clearly recognised as a person who may make such a disclosure.

In addition, senior accountants such as CFOs and auditors are likely to come into possession of information about wrongdoing in the course of their work. Under the NOCLAR provisions of APES 110, they may be required to respond to the wrongdoing. Specifically including them as an eligible whistleblower would remove any doubt about their eligibility and provide members with the confidence to act on their professional obligations.

Question 5: Is the current range of ‘entities’ captured by the tax and corporate regimes adequate? Do you have any particular concerns about entity types that are not covered?

No. APESB understands that many large accounting and auditing firms in Australia use a partnership structure. In relation to non-tax matters, their partners and employees may not be within the scope of whistleblower protection, because the Corporations Act regime does not extend to partnerships and the tax regime protects only disclosures about an entity's tax affairs. As discussed in our Overall Comments and in our response to Question 2, the 2026 KPMG Australia matter illustrates the potential real-world consequences of this coverage gap for partners in large accounting and audit partnerships.

Under the Corporations Act, the protections apply only in relation to a ‘regulated entity’, which is in substance a company or other constitutional corporation, and do not extend to partnerships, sole traders or trusts. In contrast, the definition of ‘entity’ in the tax law is broader and includes partnerships.

APESB recommends that the corporate whistleblowing regime be extended so that the partners and employees of large accounting and auditing partnerships have access to protections equivalent to those available to employees of companies.

Protecting whistleblowers’ identities

Question 6: Are whistleblowers sufficiently protected by the anonymous and confidential disclosure provisions? If not, why not?

APESB considers that the provisions themselves are broadly appropriate. Their effectiveness, however, depends on how well identity is protected in practice. In a smaller organisation, firm or team, a discloser may be identifiable from the substance of a disclosure even where their name and role are withheld, such that the formal protection of their identity does not prevent them from being identified. APESB, therefore, considers that the confidentiality protections would be strengthened by practical guidance on preserving anonymity in these circumstances.

Question 7: Are entities able to sufficiently rely on the carve-out allowing limited disclosures for the purposes of investigating whistleblower disclosures? If not, why not?

As a standards setter, APESB is not well placed to comment in detail on how entities apply the investigation carve-out in practice, which is an operational matter for entities and the regulators to consider.

In relation to the Code, when a professional accountant receives or investigates a disclosure, they are required to handle the information consistently with the fundamental principle of confidentiality in APES 110. Where the disclosure concerns non-compliance with laws and regulations, the NOCLAR provisions may also require the member to respond, while still protecting the discloser's identity. APESB observes that the carve-out needs to work alongside those obligations, for example, as highlighted in the response to Question 6, in a small firm or team, removing a discloser's name and role may not prevent their identity being inferred from the substance of the disclosure. In addition, guidance on what constitutes 'all reasonable steps' to reduce the risk of identification, taking into consideration the size of the organisation, would help members and entities investigate the concern while protecting the identity of disclosers.

Question 8: Are you aware of any circumstances where the disclosure of information about a whistleblower may be otherwise permitted or compelled by law? If so, how are such obligations affected by the tax and corporate whistleblowing regimes?

No.

Conduct of whistleblowers

Question 9: Do you consider that the law is sufficiently clear with regard to the protections whistleblowers have against the enforcement of any contractual rights against them?

- **Are whistleblowers' protections against action for breaches of confidentiality and non-disclosure agreements sufficiently clear and balanced?**

No. This issue is of particular importance to the accounting profession because of the NOCLAR requirements in APES 110. A professional accountant who becomes aware of non-compliance is required to respond and, in certain extreme circumstances, may set aside the fundamental principle of confidentiality and disclose the matter to an appropriate authority where it is in the public interest. In doing so, the accountant must weigh that professional duty against the risk of civil, criminal or professional liability and the risk of retaliation.

APESB recommends that the protection against the enforcement of contractual rights against a whistleblower, including confidentiality clauses and non-disclosure obligations, be made clear in the legislation.

Question 10: Are whistleblowers' rights to protection against defamation action sufficiently clear and balanced?

Consistent with its mandate, APESB has no comment on this question.

Question 11: Is the law sufficiently clear with regard to any protections for acts committed in preparing for making a disclosure? What circumstances and qualifications would need to be addressed in any clarification?

No. The law is not sufficiently clear, and clarification is needed.

APESB recommends that the legislation clarify the extent to which a whistleblower is protected in respect of information gathered, and acts undertaken, in preparing to make a disclosure. For a professional accountant, identifying and documenting non-compliance is often a necessary step in responding to a matter under the NOCLAR provisions of APES 110. Clear protection for such preparatory acts, and for information lawfully accessed in the course of the member's work, would ensure that a member who acts in accordance with their professional obligations is not exposed to liability.

Recipients of disclosures

Question 12: Do you consider that the list of 'eligible recipients' for each regime is appropriate? Are there any other individuals who should be included within this definition?

APESB considers the list of eligible recipients to be broadly appropriate; however, APESB recommends that the Corporations Act be amended to align with the taxation regime to protect disclosures to medical practitioners and psychologists.

Question 13: Do you consider that the regulators that are able to receive disclosures under the tax and corporate regimes are appropriate? If not, why not?

- **Should protection for whistleblowers extend to disclosures made to any other regulators or bodies?**

No. APESB is of the view that whistleblower protection should not be lost simply because a disclosure is made to the regulator best placed to act on it. APESB supports extending protection so that disclosures to the regulator with the relevant subject-matter responsibility are covered.

More fundamentally, the need for a discloser to identify the correct regulator is itself a source of complexity that may deter disclosure. As outlined in our response to Question 1, APESB recommends that consideration be given to establishing an independent body, such as that previously recommended in the *Parliamentary Joint Committee on Corporations and Financial Services: Whistleblower Protections Report (2017)* and subsequently considered as part of the *Whistleblower Protection Authority Bill 2025*, be established to receive whistleblower disclosures and refer them to the regulator best placed to act, and that the whistleblower protections extend to disclosures made to that body where appropriate. A dedicated body of this kind would provide whistleblowers with a clear and consistent point of contact, simplify what is currently a fragmented framework and reduce the risk that a discloser loses protection by approaching the wrong recipient. See our response to Question 1 for international models of this kind, including in Ireland and the Netherlands.

Question 14: Are there any other professional services that a whistleblower might seek to make a disclosure to for the purposes of seeking support (in a similar way that they may need to disclose to legal or medical practitioners)?

Given the significant personal, financial and health consequences that disclosers commonly experience, APESB supports protection for disclosures made to obtain support. This includes legal advice, as noted above, and, consistent with the 2024 changes to the tax regime, medical or counselling support.

APESB also encourages the Treasury to consider whether professional bodies should have a recognised role in supporting members who are considering a disclosure, so that a member can seek guidance from their professional body without jeopardising the protection available to them.

Question 15: Are the requirements for public interest and emergency disclosures appropriate? If not, why not?

Consistent with its mandate, APESB has no comment on this question.

APESB notes only that the interaction of the 90-day rule with matters falling outside a regulator's remit may be a matter for Treasury's consideration such that a discloser who has approached an appropriate regulator is not disadvantaged where that regulator is unable to act.

Matters that can be disclosed

Question 16: Do you consider that the scope of matters that qualify for protection under the tax and corporate regimes is appropriately targeted?

Yes. APESB supports the disclosure of information where the discloser has reasonable grounds to suspect that the information may indicate misconduct or an improper state of affairs.

APESB recommends, however, that Treasury consider aligning the scope of disclosable matters with the response framework in the NOCLAR provisions of APES 110, and giving those professional requirements legislative force. Under the NOCLAR provisions, a professional accountant is required to respond to non-compliance with laws and regulations and, where it is in the public interest, may disclose the matter to an appropriate authority. Such alignment would provide consistency between a member's professional obligations and their statutory protections.

Question 17: Is there sufficient clarity around the types of disclosures that would qualify for protection under the two regimes?

Yes.

Compensation and remedies

Question 18: What, if any, improvements can be made to the processes or laws relating to compensation and remedy for detriment suffered by whistleblowers?

APESB observes that evidence referred to in the Consultation Paper, that the majority of surveyed compensation claims were unsuccessful, most commonly because the whistleblower could not prove retaliation, and that a significant number of disclosers were self-represented, indicates that accessibility to compensation is a matter for further consideration.

APESB considers that reversing the evidential burden of proof is an important step in addressing this concern and recommends that the reversal of the evidential burden be applied consistently across both regimes.

International frameworks illustrate a range of approaches to the remedies available that Treasury could consider. For example, in the United Kingdom under the *Employment Rights Act 1996,* if a worker proves at an employment tribunal to have been unfairly dismissed or suffered a detriment, they can receive uncapped financial compensation.

In the United States, a whistleblower who establishes retaliation under the *Sarbanes-Oxley Act* is entitled to a remedy, including reinstatement with the same seniority, back pay with interest, and special damages such as litigation costs, expert witness fees and reasonable attorney fees.

APESB considers that these models may assist the Treasury in evaluating how the accessibility and effectiveness of remedies in Australia could be improved.

Question 19: Do the civil and criminal penalties act as a sufficient deterrent against:

- **the victimisation of whistleblowers? Why or why not?**
- **breaching the anonymity of a whistleblower? Why or why not?**
- **failing to have a compliant whistleblowing policy? Why or why not?**
- **engaging in tax or corporate misconduct or wrongdoing more generally? Why or why not?**

Consistent with its mandate, APESB has no comment on this question.

Question 20: Do you consider that there are any other actions or omissions which should attract a penalty which are currently not covered under the regimes?

Consistent with its mandate, APESB has no comment on this question.

Financial incentives for whistleblowers

Question 21: Do you consider that there are insufficient incentives for whistleblowers to come forward with disclosable information? Why or why not?

In APESB's view, the most important incentive is confidence that a disclosure will be protected and acted upon. Addressing the coverage gaps and uncertainties identified above, particularly the partnership coverage gap and the lack of clarity around confidentiality and preparatory acts, would do more to encourage high-quality disclosure than a financial reward.

APESB observes, however, that a whistleblower who comes forward frequently does so at high personal cost and may effectively forfeit their future career prospects, particularly in a sector as closely connected as professional services. To the extent that incentives or remedies are considered, APESB considers that they are better understood not as a reward for disclosure but as a means of recognising and offsetting the potential substantial detriment to the whistleblower, including the loss of future career prospects.

Question 22: Do you consider that a rewards scheme would lead to a larger volume of low-value disclosures? Why or why not?

Consistent with its mandate, beyond the observations on financial incentives set out in its response to Question 21, APESB has no further comments.

Assistance and guidance to whistleblowers

Question 23: Is the existing guidance, information and support available to whistleblowers and potential whistleblowers sufficient?

APESB Technical Staff Publication on Whistleblowing and Confidentiality (February 2021) provides detailed guidance, through eight case studies for Members in Business and Members in Public Practice, including auditors, on how the APES 110 conceptual framework and the NOCLAR provisions apply to confidentiality and whistleblowing.

As noted in APESB's responses to Questions 9 and 11, a member can be well informed about their obligations and still be deterred from acting where the statutory protection available to them is uncertain, whether in relation to the enforcement of confidentiality clauses and non-disclosure agreements or the treatment of acts preparatory to a disclosure.

Guidance is also of limited assistance while the framework itself remains fragmented. Consistent with its responses to Questions 13 and 24, APESB considers that the guidance and support would be more effective if accompanied by a simpler framework and, as outlined in its response to Question 1, APESB recommends the establishment of a single, independent body that gives whistleblowers a clear and consistent point of contact for information and assistance, and that can refer a disclosure to the regulator best placed to act.

Question 24: Would other additional forms of assistance be effective? If so, what specific support mechanisms would assist whistleblowers and potential whistleblowers?

No further mechanisms noted.

Whistleblowing policies

Question 25: Do you consider that whistleblower policies are helpful in:

- **encouraging entities to have transparent internal whistleblower procedures in place?**
- **discouraging wrongdoing?**
- **educating whistleblowers about their rights and obligations?**
- **encouraging people to make disclosures about wrongdoing?**

Yes, provided they are embedded in an organisation's culture rather than treated as a compliance exercise.

Under APES 110, APES 320 *Quality Management for Firms that provide Non-Assurance Services* and APES 325 *Risk Management for Firms*, firms are already required to establish clearly defined channels for personnel to raise concerns without fear of reprisal, to deal appropriately with complaints and allegations, and to embed these processes within their quality and risk management frameworks. These obligations apply to firms of all sizes, with proportionate accommodations for smaller practices.

Consistent with its position on the coverage gap in response to Question 5, APESB recommends that the obligation to maintain a whistleblower policy be determined by reference to the size and significance of an entity, for example its revenue, number of personnel or public interest character, rather than its legal structure, so that large partnerships and consulting firms are appropriately captured.