



2021 ISSUE

KONNECTIONS

NEW ZEALAND'S MAGAZINE FOR OUR ALUMNI

MATT PRICHARD

PREPARING FOR IMPACT

OUR NEW WAY OF WORKING

KPMG'S HEAD OF CORPORATE
CITIZENSHIP

DAVID KING

BRINGING OUR CORPORATE
SKILLS TO THE TABLE

BUILDING A GLOBAL REPUTATION

ALEX BAKER

ON BRINGING HIS KPMG
EXPERIENCE TO THE TABLE

ANZ CEO AND KPMG ALUMNI

ANTONIA WATSON

ON THE RISE
OF SUSTAINABLE FINANCE

KPMG ALUMNI

SIMON SHETERLINE

HATCHING AN
INNOVATIVE BRAND

ALSO FEATURING

OUR NEW PARTNERS AND DIRECTORS / CELEBRATING 25 YEARS WITH KPMG / RETIRING PARTNERS

INTRO

3

KPMG's
Head of IMPACT
SIMON WILKINS

A Firm-wide Capability:
The Concept in Practice

13

**RETIRING
PARTNERS**

25

**ALUMNI
EVENT**

32

ANZ CEO and
KPMG Alumni
ANTONIA WATSON

On The Rise Of
Sustainable Finance

4

KPMG's Head of
Corporate Citizenship
DAVID KING

Bringing our Corporate
Skills to the Table

17

**WORK SMARTER,
PLAY BETTER**

26

Building a
Global Reputation
ALEX BAKER

On Bringing his KPMG
Experience to the Table

7

KPMG & Springboard Trust
**DAVID KING &
MATT PRICHARD**

Investing in the Future
of our Schools

19

KPMG Alumni
SIMON SHETERLINE

Hatching an
Innovative Brand

27

KPMG Alumni
CHARLES WIDDICOMBE

Powering Through
the Work

9

KPMG New Zealand
Launches
GENDER-NEUTRAL POLICY

To support Whānau

21

KPMG Alumni
RACHEL INGLIS

Wearing it
with Pride

29

KPMG New Zealand
Executive Chair
MATT PRICHARD

Preparing for Impact:
Our New Way of Working

11

Introducing
OUR NEW LEADERS

Our New Partners
and Directors

23

**AMPLIFY
BOOTCAMP**

Engaging our
Audit Clients

33

CONTENTS

NGĀ MIHI O TE KIRIHIMETE ME TE TAU HOU KI A KOUTOU KATOĀ

Welcome to the 2021 edition of Konnections

Thank you for taking the time to read Konnections; we hope you'll feel inspired by the theme of this issue.

Because we believe that while 2021 has continued to challenge all of us — in many respects, it has also brought out the best in us.

We've seen many positives emerge from the pandemic. It's seen us re-evaluate our priorities, place our energies where it matters, and work together for the greater good.

So it feels very fitting that 2021 was the year KPMG launched its IMPACT strategy. This is a firm-wide commitment to doing the mahi that addresses the most critical issues facing our society, our businesses and our communities.

From climate change to housing accessibility, KPMG IMPACT is about working shoulder-to-shoulder with organisations that are ready to embrace meaningful change. You can read about our approach from [p11](#).

In this issue, we also celebrate our alumni who are making an extraordinary impact in their respective fields. [Antonia Watson](#), at the helm of ANZ, is overseeing the bank's impressive track record in sustainable finance.

While [Charles Widdicombe](#) at Hiringa Energy, and [Alex Baker](#) at Kāinga Ora, are both involved in highly innovative work that is actively tackling climate change.

In these times, purposeful small businesses are flourishing. Alumni [Rachel Inglis](#) and [Simon Sheterline](#) have both launched businesses that support their communities in meaningful ways.

In this issue of Konnections, we also welcome and celebrate our new Partners and Directors on [p23](#), and provide insights into our flagship community project, [Springboard Trust](#).

As a firm, we follow and celebrate all of these achievements with pride. We've proudly watched our people, and our clients, navigate the past year with resilience, adaptability, and grace.

For these reasons, we hope you are looking to the New Year with optimism. And we very much look forward to catching up with you in person in 2022.

Until then, take care. Ngā mihi maioha ki a koe me to whānau.



Matt Prichard
Executive Chair



Godfrey Boyce
Chief Executive



Aaron Woolsey
Alumni Partner



**“THERE ARE UNLIMITED WAYS TO
IMPROVE THE WORLD AND NUMEROUS
COMMUNITIES TO SUPPORT”**

ON THE RISE OF SUSTAINABLE FINANCE

As we see the global movement towards more purposeful business and investment, what is the role of the financial sector in helping to address society's big issues?

ANZ CEO and KPMG alumni Antonia Watson shares her perspective on sustainable finance, and highlights some of ANZ's activity in this space.

ANZ's organisational purpose — to “shape a world where people and communities thrive” — could encompass many things.

But as Antonia explains, it's all about translating this goal into actionable areas of focus.

“There are unlimited ways to improve the world and numerous communities to support. So the question becomes, what are the credible things that a bank should be getting involved with?”

“For us, there were three things we felt we should have a voice on: one was environmental sustainability, one was housing, and one was financial wellbeing. These are the things we want to be loud and proud about.”

As well as being a founding partner of Toitū Tahua (Centre for Sustainable Finance), and an active supporter of The Aotearoa Circle, ANZ has blazed a trail with various market initiatives.

“We've got a great team set up to do it and I'm proud of what we've been able to achieve so far,” says Antonia.

The bank has been the sustainable finance co-ordinator on around 85% of the sustainable finance frameworks publicly released in New Zealand, and acted in a lead manager capacity for all of the Green Bond issues that have come to market to date.

A global leader in sustainable finance

As a group, ANZ has carved out a significant share of the sustainable funding market worldwide, which is tracking upwards year on year.

Antonia notes the impressive traction in the domestic market, where NZD sustainable finance activity has delivered more than \$5 billion in funding in 2021 so far.

“These are big numbers for New Zealand — and it's only going to get bigger.”

In 2019, the bank signed New Zealand's first-ever Sustainability Linked Loan (SLL) with Synlait. The loan was structured to provide a discount or premium to the base lending margin based on the company's exposure to financially material ESG risks. →



“ANZ IS WORKING WITH OUR TOP 100 EMITTERS IN AUSTRALASIA ON THEIR EMISSIONS REDUCTIONS PLANS”

This year, it completed a NZD\$700 million SLL for Summerset Group Limited; with targets linked to emissions reduction, diverting construction waste from landfill, and providing best-practice residential dementia care facilities. Another syndicated A\$100 million SLL to Kathmandu was linked to labour conditions for workers in its supply chain, among other measures.

A willingness to engage from industry

Among New Zealand’s biggest industry players, Antonia sees a willingness to engage with climate change. She also acknowledges that when viewed against the

science, “no-one is being ambitious enough.”

“ANZ is working with our top 100 emitters in Australasia on their emissions reductions plans — approximately 20 of them are in New Zealand — and we’re freely having those discussions. They certainly don’t resist being asked, what’s your plan? They know the expectation is on them.”

This changing landscape has seen ANZ re-invigorate its appetite for new dairy lending.

“We feel like we’re in a really good place now to start to grow that book again, but through the lens of sustainable

farming practices. That will be one of the absolute criteria for new-to-bank dairy farms now, and I don’t think anyone will view that as unusual.”

The need for scrutiny around sustainability claims

One of the criticisms of sustainable finance is that some players use dubious credentials, or lack proper assurance. Antonia agrees it requires a robust level of scrutiny, particularly to climate-related activity.

“The challenge is to adequately ring-fence the project or the kaupapa that you’re linking to the

particular financing. It needs to be properly auditable to eliminate the risk of greenwashing and the like.”

“The FMA’s been really clear they will take a firm hand with that — and I think that’s absolutely right. There’s no doubt the demand is there from investors, but you want it to do what it says on the tin.”

The bank’s approach to sustainable and affordable housing

ANZ’s second area of focus, housing, involves pulling a variety of levers. The fundamental first step, says Antonia, is to act as a responsible lender and ensure customers can comfortably service their home loans.

“It’s making sure they can absorb higher interest rates, being conservative around debt-to-income, all those sorts of things. Going into Covid, we felt very comfortable where our customers were placed from an affordability

perspective. We know there will be ongoing impacts from the pandemic that will need careful management.”

The bank also wants to encourage better building standards, by offering a Healthy Home Loan package which offers special rates for those building or renovating to certain Homestar thresholds. It also offers interest-free home loan top-ups for insulation and heat pumps.

At a broader level, it’s about helping to mitigate New Zealand’s housing shortage. More recently, ANZ partnered with Community Finance, an investment platform which looks to raise \$100m in 2021 for the construction of new affordable housing via the issue of community finance bonds.

Using technology to increase financial wellbeing

Antonia also acknowledges a growing number of New Zealanders are being locked out of home ownership altogether, now exacerbated by the pandemic, while some are struggling to access the most basic of financial services. →

“ONE OF THE BANK’S MOST POWERFUL TOOLS IS THE ABILITY TO USE BIG DATA TO RESPOND — AT SPEED AND SCALE — TO THEIR CUSTOMERS’ CHANGING NEEDS”

“There’s no question that economically, there’s a gap in New Zealand that’s getting bigger. Our vulnerable customers group is looking at how we make our procedures work for people, which includes access to things like having a basic bank account.”

With regard to financial wellbeing, Antonia says one of the bank’s most powerful tools is the ability to use big data to respond — at speed and scale — to their customers’ changing needs.

“Through technology we’re not only getting better at understanding our customers’ financial wellbeing...but we’re also getting better at serving up genuinely actionable steps to help people move towards better financial circumstances. That’s a really important role we can play, and the exciting thing is, we’re continually able to do more.” ■

THE PATHWAY TO SUSTAINABLE FINANCE

Sustainable finance typically comprises of the following four categories:

Green bonds or green loans

Are debt instruments that raise funds for new and existing projects, assets or business-activities with a ‘green’ or environment benefit, such as renewable energy, low carbon buildings, low carbon transport, water and waste management.

Sustainability bonds or loans

are debt instruments where the proceeds will be applied to finance or re-finance a combination of Green and Social projects, businesses or assets.

Social bonds or social loans

are debt instruments that raise funds for new and existing eligible social projects, businesses or assets such as promoting affordable basic infrastructure, affordable housing and food security.

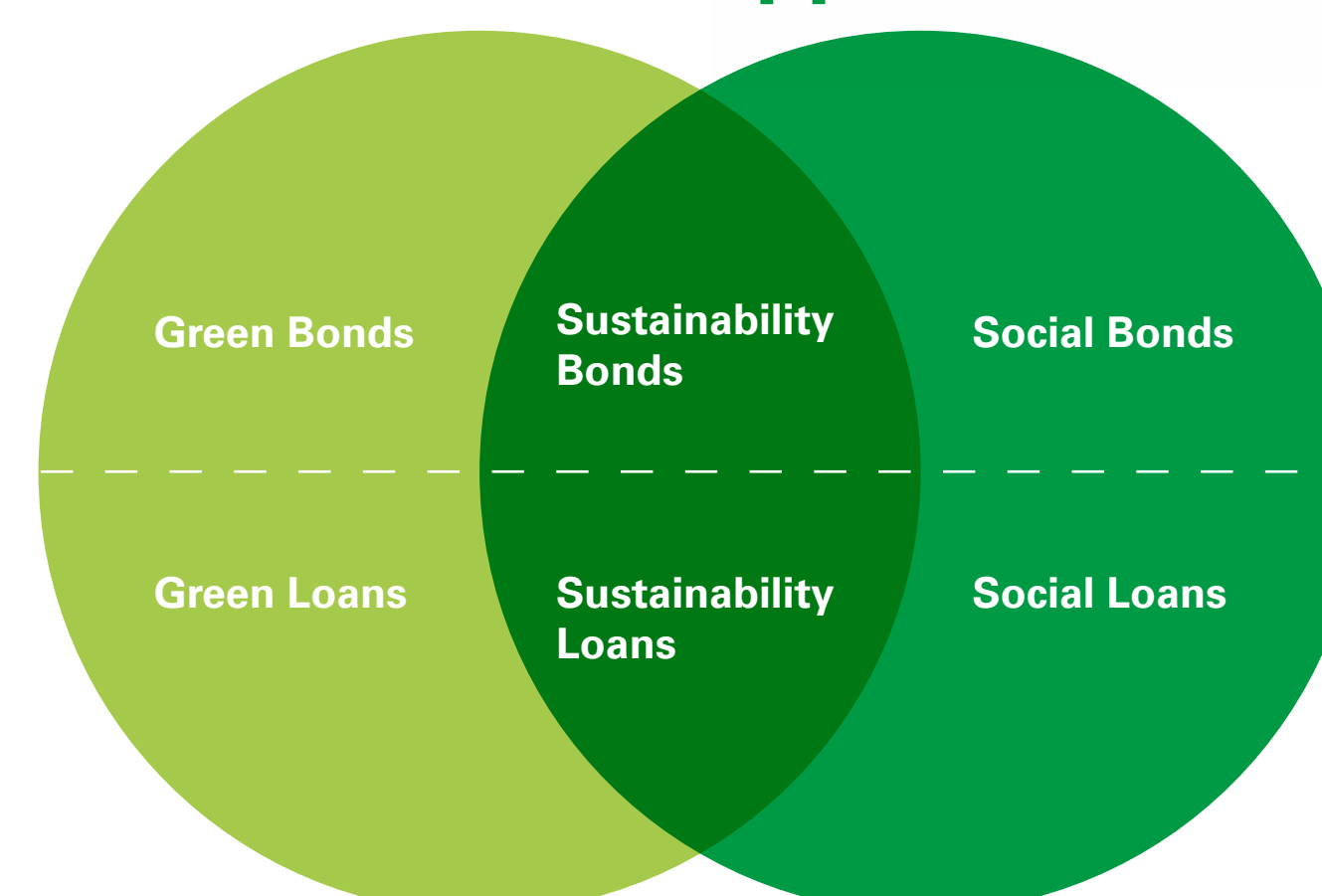
An incentive loan or ESG — linked facility

is where the interest margin on a borrower’s loan facility is linked to its environmental, social and governance rating, as assessed by an independent third party.

OTHER ACTIVITY IN NEW ZEALAND’S SUSTAINABLE FINANCE SPACE:

- The NZD sustainable financing market has delivered in excess of \$5 billion of funding in 2021 so far. (Source: ANZ 2021 ESG supplement)
- In 2020, NZ\$2.725 billion of sustainable bonds (green, social and sustainability “GSS”) were issued in New Zealand.
- The Asian Development Bank (‘ADB’) issued its first New Zealand dollar gender bond in May 2021. The \$475m 10-year bond, jointly lead by ANZ, will be targeted to finance projects in the region that promote gender equality and women’s empowerment.
- In April 2021, the World Bank (International Bank for Reconstruction and Development) issued \$1 billion of New Zealand dollar-denominated bonds to institutional investors. The issuance will help the bank’s sustainable development mission to end extreme poverty and boost prosperity internationally.

Use of Proceeds Approach



Incentive Approach



BUILDING A GLOBAL REPUTATION



As Manager of the Sustainability Strategy team at Kāinga Ora, Alex was instrumental in setting up The Ngā Kāinga Anamata (Five Systems) housing development in Auckland. This project was invited to be part of the Built Environment virtual pavilion at COP26, as an international example of best-practice.

Originally pitched by Alex around two years ago, the project is helping Kāinga Ora to assess the feasibility of delivering carbon-neutral homes using building technologies available today. Understanding these cost-and-time implications is a critical part of developing Kāinga Ora's future strategy.

As Alex explains: "Essentially we've designed five apartment buildings, each built using different construction systems such as timber, steel, concrete etc. Doing a full lifecycle carbon assessment to compare these buildings allows us to understand how to achieve the

Having your work viewed by a global audience of climate-change leaders counts as a pretty good career moment.

KPMG alumni, Alex Baker, helped launch an innovative decarbonisation project that was showcased at the recent UN Climate Change Conference in Glasgow.

lowest combination of emissions released from materials and energy."

It's one of several programmes Alex has helped co-design and initiate since taking up his sustainability role within Kāinga Ora. After leaving KPMG in 2018, he joined Housing New Zealand (as it was then) in a general strategy role. Soon after, when the organisation was looking to power up its sustainability kaupapa, Alex jumped at the chance to help lead it.

"I was asked to design work programmes and stand up a new org structure that would allow us to deliver on our aspiration to be a leader in sustainable urban development."

An early interest in sustainability

Growing up, Alex's parents both shaped his outlook on sustainability – but in different ways.

"My mother was a real advocate for this stuff and did a lot of volunteering for the Remutaka Forest Park Trust. And from Dad's business side – he was a senior exec in oil and gas, then at an infrastructure investment bank – I also got a good sense of how those kind of organisations work."

"I remember Dad taking me to see Al Gore's An Inconvenient Truth when I was about 15. It was an experience that shaped what I have tried to do and hope to achieve with the rest of my life." →



CONTEXT ARCHITECTURE AND KĀINGA ORA PUBLIC HOUSING DEVELOPMENT WAS SHOWCASED AT COP26.

Alex says that having a personal passion for the environment, and choosing it as your career, can be a double-edged sword.

“When it’s something you feel really connected to, you can’t just leave it at work. There’s a level of pressure you put on yourself, because if you say no to something or it doesn’t get done, there’s a feeling you’re letting down the things you love — and our future.”

“HAVING A PERSONAL PASSION FOR THE ENVIRONMENT, AND CHOOSING IT AS YOUR CAREER, CAN BE A DOUBLE-EDGED SWORD”

“You’re also constantly exposed to a lot of confronting information about what’s going to happen to the planet, which can be anxiety-inducing. That’s something I think all purpose-driven sustainability professionals have to grapple with.”

“On the other hand, it’s rewarding to work in a role where you’re contributing to something you truly care about. I’m incredibly fortunate to have had this opportunity, as I know many people struggle to find a role that gives them real purpose.”

Bringing his KPMG experience to the table

Alex was with KPMG in Wellington for five years, in Audit followed

by Deal Advisory, and he’s leveraging those skills in his current role.

“In the Deals space, you learn to think from the perspective of value and risk and how to optimise decisions for both. I’ve brought that thinking to my sustainability work. Instead of thinking about adding cost or complexity, it’s actually about ‘how are we going to leverage this opportunity to generate value?’”

And now that he’s managing his own team, Alex draws on what he learned from the KPMG Audit Partners about creating a positive culture.

“They were always so generous with their time and with developing you.

You were expected to work hard, but they also created an enjoyable work environment and made you feel valued.”

“I’ve tried to recreate that here. My team is awesome — they’re hard-working and passionate about the mahi, but I know it’s also important to have fun.”

Personal sustainability measures

Outside of work, Alex has a few other sustainability projects he gets involved with — including pest management and native plant regeneration.

“Three or four times a year I’ll be out in the bush managing traplines. I also have a patch of Wellington’s town belt that I look

after and weed. I’ve got a nursery of about 250 eco-sourced native plants that I’ve been planting in the town belt, to try and regenerate the miro, matai and other native trees that once grew here.”

And when it comes to sustainability measures we could all take, what are his top two recommendations?

“Biking to work and not eating meat every day are two pretty easy things that most people can do. They make a big difference to our environment...and they’re good for you too!” ■

Like to know more?
In [this video](#), Alex explains Kāinga Ora’s strategy to tackle climate change in the built environment.





POWERING THROUGH THE WORK

From his degree in chemistry, economic modelling skills and deal-making experience, KPMG alumni Charles Widdicombe is bringing all his career skills to the table as CFO of Hiringa Energy — where he’s actively involved in a range of ground-breaking projects for the innovative young company.

Charles seemed predestined to join Hiringa Energy, the country’s first company dedicated to the supply of green hydrogen.

Back in 2018, he’d just finished up his CFO role with Eco Stock, a food waste recycling business, where his eyes had been opened to sustainability issues.

“I’d become really interested in all sustainable technologies and I came across Hiringa when researching the use of hydrogen. The company was still in the start-up phase and I had some initial chats with them.”

Around the same time, Charles was shouldertapped by KPMG to return

to Deal Advisory, where he’d previously worked for nine years. Fortuitously, this also gave him the opportunity to work with Hiringa as a client.

“Within two years it became clear they were growing sufficiently where they needed a dedicated CFO. I knew it would be an amazing opportunity to join the company in its formative years and help make an impact.”

And it’s certainly lived up to expectations, says Charles. The multifaceted role involves a mix of tactical and deep strategic thinking — often about things that are being done for the first time.

“Because it’s a relatively nascent industry, it involves a lot of really interesting problem-solving,” he says.

“At a high level, it’s about getting your head around what’s required to shift the overall energy landscape. Then you’re looking at each solution, and working alongside the engineers who are figuring out how it’s technically going to work. And thirdly, you’re looking at the business case, painting a picture for investors, and getting the right partners on board.”

In addition to his advisory and CA skills, Charles put his honours degree in chemistry to good use. →

**“IT’S TIME FOR NEW ZEALAND COMPANIES
TO LEAN INTO THE USE OF GREEN
HYDROGEN TO DECARBONISE THEIR OPERATIONS.”**



**RENDERED IMAGE OF HIRINGA'S
GREEN HYDROGEN PRODUCTION EQUIPMENT
ON A WAITOMO SITE.**

"It does come in handy. We do a lot of techno-economic modeling, and having that base knowledge of physics and chemistry helps with interpreting the raw technical aspects into the financial side of things."

"So it's really interesting work...sculpting the whole value chain right through to the end user, and finding a clear view through to commerciality."

One such project is Hiringa's green hydrogen refueling network, which is designed to support the heavy transport sector's move towards decarbonisation. The company recently announced the launch

of its first four refuelling stations — in Auckland, Hamilton, Tauranga and Palmerston North — which is the start of a nationwide roll-out of 24 high-capacity refueling stations planned across the country in the next 4-5 years.

This will power a growing fleet of FCEVs (fuel cell electric vehicles) such as trucks and buses. Rather than being plugged into re-charge, FCEVs create their own electricity in an onboard fuel cell. They're zero-emission vehicles that emit only water vapour.

Charles helped negotiate the \$50m multi-party project; which includes \$16m of Government funding, growth capital from

domestic investors, and international investment from Asia and North America. The country's largest heavy vehicle fleet owner, TR Group, will lease the initial fleet of custom-fitted trucks to several logistics companies and their end users.

"It's taken 3-4 years to get to this point — we're now in kick-off mode and it's pretty exciting," says Charles.

"The emissions-reduction impact of putting in those four stations with an initial 20 trucks will be equivalent to replacing up to 3,000 passenger cars with electric vehicles."

Another ground-breaking project from Hiringa is

the \$70 million wind turbine green hydrogen hub to be built in Taranaki. As a partnership with Ballance Agri-Nutrients, it will generate electricity supply for their nearby manufacturing plant. In future, it will provide transport fuel and support the development of a green hydrogen and transport hub for South Taranaki.

The project is part of the Government's Covid-19 Recovery (Fast-Track Consenting) Act 2020, which speeds up the consent process for projects that can boost employment and economic recovery.

Charles says Hiringa is possibly world-unique in its integrated value chain approach — doing everything from creating the electrons, producing and distributing the hydrogen, through to designing and facilitating the end-user applications.

Hiringa's focus is on both driving down the cost and improving access to green hydrogen, thus making it commercially sustainable for all parties. It also

has an important role in collaborating with industry to raise the ambition of their decarbonisation targets.

"We're getting things on the ground that people can point to — whether it's our operating wind farm, or a long-haul truck doing 600km on a tank of hydrogen — and they can see that it's a commercially-viable solution."

"What has really struck me is that these solutions are becoming a reality a lot quicker than most companies in New Zealand think. It's time for New Zealand companies to lean into the use of green hydrogen to decarbonise their operations." ■

**"IT'S TAKEN 3-4
YEARS TO GET
TO THIS POINT —
WE'RE NOW
IN KICK-OFF MODE
AND IT'S
PRETTY EXCITING."**



Preparing for IMPACT

OUR NEW WAY OF WORKING

Launched last year, KPMG IMPACT is a global-firm initiative that helps businesses, investors and the public sector develop new purposeful ways of working. It supports the world's ambition to reach the UN's Sustainable Development Goals (SDGs) by 2030.

KPMG New Zealand Executive Chair, **Matt Prichard**, explains what this initiative means for the firm.

It's an evolution of our purpose to Fuel New Zealand's Prosperity

"For a decade now, our firm's purpose has been "Tītokona tō tātou tōnuitanga, mō Aotearoa, mō tātou", or "Fuelling the prosperity of New Zealand for all New Zealanders".

"We've concluded that living up to that purpose means doing more work that has a greater impact on environmental and social outcomes for New Zealand. Not as a side-project that some people in the firm are involved in, but as a watermark that runs through everything we do with our clients.

KPMG IMPACT adds further depth to our purpose... by bringing five new areas of focus aimed at improving our environment, our response to climate change, and the social outcomes for all New Zealanders."

It's about tackling the big challenges

"Despite Aotearoa's natural advantages, our isolation won't save us from the impacts of climate change...and the world won't give us a free pass in responding to those challenges.

Our Government, businesses and communities are working on this — and they need us to support them with world-class advice and skills.

We're also in the middle of the biggest effort to change social outcomes for New Zealanders that we've seen in decades. New Zealanders have a huge sense of fairness and equity. We don't want this widening gap among those who benefit from health, education, justice, housing and other social outcomes.

At KPMG, we have a growing capability and commitment to working with the communities that want change. We're already doing a lot of that work, and it's the most important work we're doing.

If you are also working on these challenges, we would love to hear more about what you are doing and what we →

can do to work together to make real, lasting change. We're here for the challenge."

It's a karanga for recruiting great people

"More and more, our people at KPMG are purpose-driven — they want to see the connection between the work they're doing and positive outcomes for their communities. KPMG IMPACT makes that connection much stronger.

It's also changing the way we recruit. We want people who are passionate about this work...who see it not just as a job, but as a career that's aligned with their own purpose.

In particular, we're looking for senior people with a strong sense of purpose, and people with lived experience of the issues facing those communities. That's why we're actively recruiting more Māori and Pasifika people, as well as others from diverse ethnic and social groups."

"AT KPMG, WE HAVE A GROWING CAPABILITY AND COMMITMENT TO WORKING WITH THE COMMUNITIES THAT WANT CHANGE."

It's a global movement, delivered locally

"KPMG IMPACT is aligned with the SDGs because they are broad based and universally-recognised. It means a client working with KPMG anywhere in the world has that common language and knows what our global objectives are.

But under the global umbrella of KPMG IMPACT, each country is empowered to build and deliver the services in a way that best fit their communities. The way we approach health transformation or housing in New Zealand, for example, is going to be different from that in the UK." ■

Will you join us?

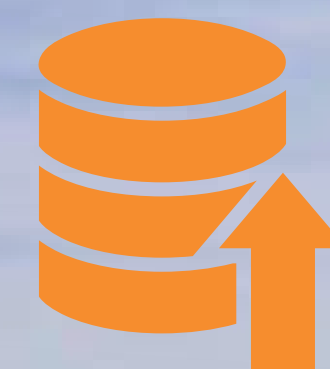
We're looking for people to join us with different skills and backgrounds to support the KPMG IMPACT streams of work.

We'd love to hear from you. Reach out to any of your friends or contacts within the firm, or get in touch with the [People, Performance and Culture team](#).



Measurement, Reporting and Assurance

If you want to help New Zealand businesses tell honest, rich stories about their impact, join our [Assurance team](#)



Environmental, Social, Governance (ESG) and Sustainability

If you want to improve outcomes for New Zealanders and our diverse communities, join our [Economic and Social Development team](#)



Sustainable Finance

If you want to help get capital to where it has the most impact for New Zealand, join our [Sustainable Finance team](#)

If you want to help create an inclusive, equitable and resilient future for New Zealand, join our [Sustainability team](#)



Climate Change and Decarbonisation

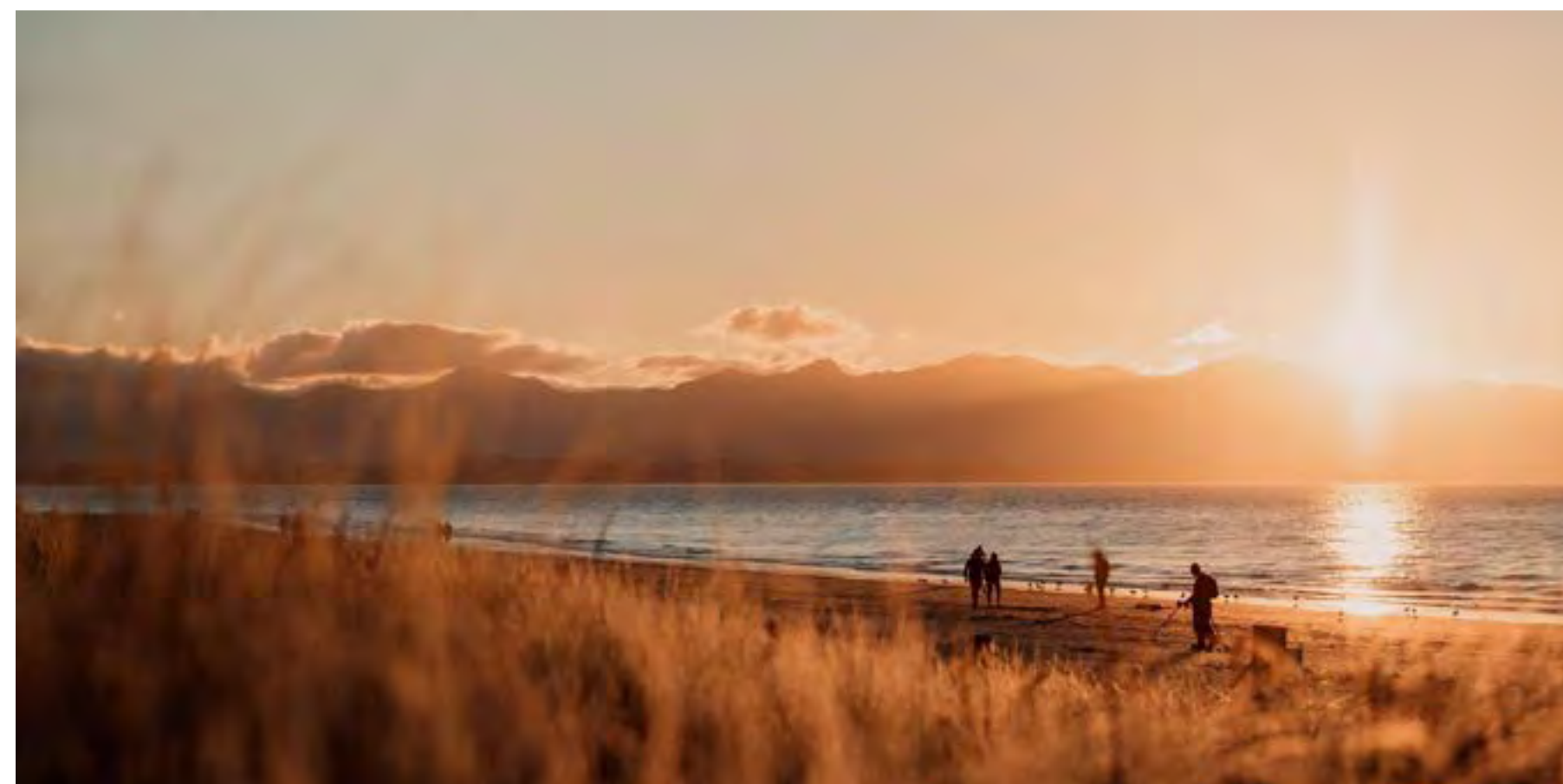
If you want to partner with businesses to help them transition to a low carbon and resilient future, join our [Climate Change & Decarbonisation team](#)



Economic and Social Development



Matt Prichard
Executive Chair
KPMG New Zealand



KPMG IMPACT: A FIRM-WIDE CAPABILITY

KPMG's Head of IMPACT, **Simon Wilkins**, explains how the concept will work in practice — helping clients to tackle their most important challenges and opportunities

KPMG IMPACT is not something entirely new, explains Simon, but rather an evolution of the firm's commitment to sustainability over the past decade.

"In New Zealand, we've had a Sustainable Value team for several years. They're our 'sustainability ninjas'... a group of highly-specialised subject matter experts on key issues including climate change decarbonisation and resilience.

This team remains integral to KPMG IMPACT and will continue to provide specialist advice. But it is much bigger than that. We're infusing sustainability capability through every service line of the firm — from deals and consulting, to assurance and tax. It's about applying that lens to everything we do."

Simon says there's literally no area of the firm it doesn't involve.

"The Tax team, for instance, is keeping abreast of emerging areas like cross-border taxes based on the sustainability attributes of products and services that may impact the cost of accessing the EU and other overseas markets. The Private Enterprise team is already helping New Zealand's private businesses respond to their sustainability challenges."

How it works

KPMG can provide a range of support, from technical input into one-off projects, to advising on multi-year programmes developing and executing sustainability strategies and plans.

For instance, a business might need to implement

change in its operating model to become more resilient. It may need to source sustainable finance to fund a project; or to buy or sell assets to future-proof its portfolio. Some businesses will need restructuring to address sustainability challenges. Many organisations are already reporting on their ESG progress and outcomes, and will be looking for assurance services to add credibility and confidence to that reporting.

KPMG IMPACT is also a collaborative model — drawing in the wider business community and employing systems thinking to more powerfully address the scale of the challenges ahead.

"From a KPMG standpoint, this means we are keen to partner with others in the community to assemble the diverse skillsets required to solve difficult issues. This leads to better outcomes and is an important part of the KPMG IMPACT approach." →

Drivers of change

Simon says environmental crises and social inequalities are grabbing the headlines, and tailwinds for change — driven by consumers, investors, legislators and regulators — are rapidly gaining momentum.

“The concept of shareholder primacy, where businesses were very much focused on shareholder returns or profits, has been replaced by a more broad social license to operate. Without this, shareholders have no sustainable value.”

“KPMG CAN PROVIDE A RANGE OF SUPPORT, FROM TECHNICAL INPUT INTO ONE-OFF PROJECTS”

“The consumer is the most obvious voice, but regulators and other community-based stakeholders also have a view on what a business should and shouldn’t be doing. They’re much more prominent now, and business is being held to account — both morally and, in some cases, legally.”

How sectors are responding

These changes are fast becoming a business imperative, says Simon. And many businesses and sectors are choosing to be proactive, rather than waiting for imposed action.

“New Zealand’s agri-food sector is one that’s stepping into the challenge, actively and willingly,” he says.

“They know that their key export markets are sensitive to a whole raft of sustainability issues around the products consumers will buy. So those agri-food businesses are not going to wait for regulation — this is mission-critical to their businesses right now.”

Similarly, domestic sectors such as energy and other ‘lifeline utilities’ are being asked to report on how they’re addressing climate challenges to give confidence that our core services and infrastructure is resilient enough to cope.

“The financial services sector is exposed to the broader economy and is seen as hugely influential in managing the risk of climate change and other sustainability issues.

The sector is also seeing opportunity by offering borrowers improved terms for better sustainability practices — good for the environment and good for business as increased resilience lowers risk. This is only the start. More work is needed here to achieve better alignment.”

“So, different sectors are stepping into it for different reasons,” says Simon. “No matter what sector or business you’re in, organisations are seeing change — whether it’s regulatory requirements, consumer preferences, or the practical impacts of climate change. While some are beginning to take real action, there is still complacency and some over-confidence in our collective ability to respond. The risk of moving too slowly is much greater than the risk of moving too quickly. Our future is going to be determined by what we do now. We must be bold.” →



Simon Wilkins
KPMG’s Head of IMPACT

[Email](#)





SOME EXAMPLES OF IMPACT



SEAFOOD SECTOR: INDUSTRY COLLABORATION TO RESPOND TO CLIMATE CHANGE

Earlier this year, in partnership with The Aotearoa Circle, KPMG facilitated a scenario-based risk and opportunity assessment on the effects of climate change for the New Zealand seafood sector. This brought together various sector players, including iwi, commercial operators, Government and civil society — to explore what lies ahead.

Explains Simon: “When tackling huge issues like climate change, it’s crucial for the sector to have a common understanding and starting point.”

This was followed up by a second project, working on an adaptation strategy.

“Again, that’s working with the whole sector and asking: what will you do differently, how will you re-frame your businesses, and how will you work together to build resilience?”

At the end of the day, organisations will need to individually invest and effect change. But there’s a lot of common ground and platforms that can be established as a starting point. And on a practical level, it allows them to share the cost of doing this initial work.”

Simon says KPMG is looking to replicate the same kind of collaboration with other sectors.

“There’s real benefit in coming together. Other sectors may be slightly more competitive, with different tensions, but there’s always room for collaboration.

It’s about collaboration across multiple fronts and with a broad cohort of organisations to try and find solutions.

Because the reality is: we haven’t got much time to solve the really crunchy problems ahead.” →





SUSTAINABLE FINANCE: HAWKE'S BAY AIRPORT

In October, KPMG worked with ASB to assist Hawke's Bay Airport secure a \$23 million Sustainability Linked Loan.

Sustainability Linked Loans (SLLs) require the borrower to commit to key environmental, social and/or governance (ESG) targets, with borrowing

**"WE SEE THE
SUSTAINABLE
FINANCE MARKET
EVOLVING RAPIDLY
IN NEW ZEALAND"**

costs adjusted based on their performance against these targets.

Hawke's Bay Airport is working on numerous carbon and waste reduction initiatives, including a pledge to reach zero emissions by 2030, and implementing a major solar farm next to the airport.

KPMG's role was to provide an assessment on how the proposed loan aligned with the airport's sustainability policy, the appropriateness of the sustainability performance targets, and the key performance targets agreed between the parties in preparation of the loan.

"We see the sustainable finance market evolving

rapidly in New Zealand and are keen to play a meaningful role in this by working with both providers and users of capital to bring leading practices to our market to achieve improved social and environmental outcomes."

MANA KAI INITIATIVE — PATHWAY TO A NEW ZEALAND NATIONAL FOOD STRATEGY

New Zealand is a world-leader in food production efficiency and quality. Food is our largest export earner, contributing substantial value to our economy and is an essential part of every New Zealander's life.

However, food is also connected with a significant proportion of our country's

greenhouse gas emissions, and a direct factor in some of New Zealand's most challenging social and health statistics. This includes almost 1 in 5 children experiencing severe-to-moderate food insecurity and our country claiming the third highest obesity rate in the OECD (one in three adults).

While food plays such an integral role in some of the largest challenges and opportunities in New Zealand, our country still does not have a national food strategy.

Over the past 18 months, KPMG has been supporting what has become the Mana Kai Initiative, a food movement that connects stakeholders from across the entire food system on a journey to developing a roadmap for the future of Aotearoa New Zealand's food system. Funded by AGMARDT and The Aotearoa Circle, KPMG has been involved in co-developing the initiative and taking a role as part of the secretariat.

The Mana Kai framework that articulates the foundational values for our food system through a Te Ao Māori lens has been delivered, and as of November 2021 there are over 30 community dialogues occurring with representatives across New Zealand.

These dialogues include representation from leaders across food insecurity and research, through to regulators and some of New Zealand's largest export businesses.

After collating all contributions, in early 2022 KPMG will be delivering two reports, one describing the purpose and values of the New Zealand food system, and another articulating an actions and opportunities roadmap. These deliverables will share the thoughts, insights and ideas of hundreds of contributors to help in building a more prosperous food system for the country.

More information on the Mana Kai Initiative and the opportunity to engage is available [here](#). ■



BRINGING OUR CORPORATE SKILLS TO THE TABLE

David King, KPMG's Head of Corporate Citizenship, is passionate about creating meaningful volunteer work for professionals.

Back in 2014, David undertook a project to research the problem: 'How do we increase skilled volunteering within the corporate world?'

From that, he gained useful insights into the kind of volunteering professional people want to get involved with.

"Research shows that approximately one third of people have zero interest in volunteering, while another third want to do feel-good, lower-skill volunteering (the likes of tree-planting, or helping out at a food bank). Another third are interested in skilled volunteering — which is about applying their professional skills to contribute to an organisation or a cause."

In response to these findings, KPMG embarked on a partnership volunteering project in 2015, working with The Springboard Trust.

"IT'S OUR OBLIGATION AS A PARTICIPANT IN THE NEW ZEALAND ECONOMY TO ENSURE WE BENEFIT SOCIETY AS A WHOLE"

David says in order for skilled volunteering to be successful, there are a number of key factors to address.

"From the not-for-profit's perspective, they need a certain level of time commitment from the volunteer to make it meaningful. It won't be something you can achieve in a single day. And the volunteer needs to be serious about their commitment, and not just put it aside when they get busy with other things."

The volunteer must effectively treat the volunteer project like any other client engagement — by prioritising their time, delivering as agreed, and producing high-quality work.

At a broader level, David says KPMG's community strategy is driven by two of KPMG's fundamental values — "we do what is right, and we do what matters." →



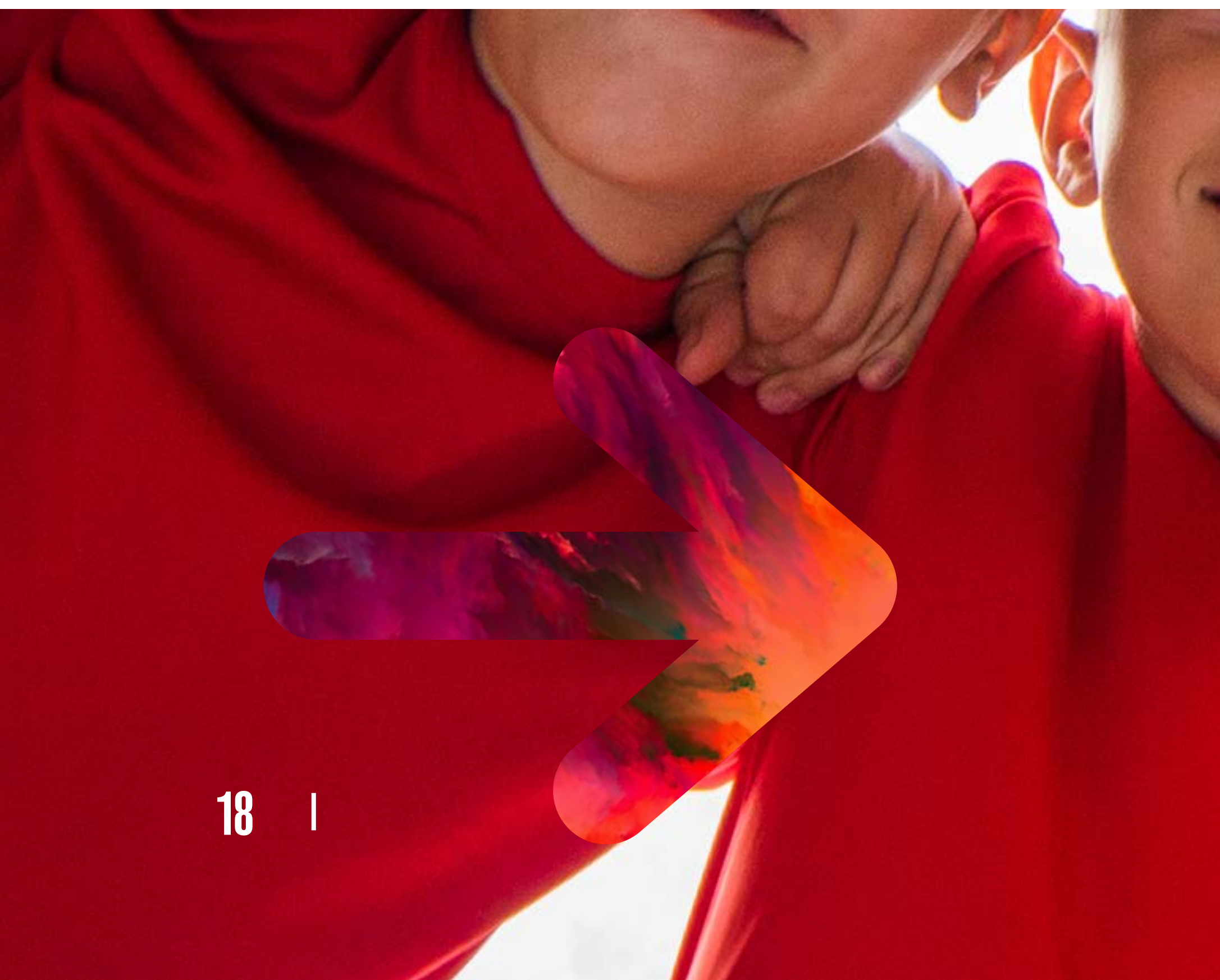
"It's our obligation as a participant in the New Zealand economy to ensure we benefit society as a whole. That's why we support our people with different pathways to enable them to make an impact in their communities."

**"EMBRACE ANY
KIND OF
VOLUNTEERING,
INCLUDING
PARTNERSHIPS
THAT REQUIRE
PROFESSIONAL
SKILLS"**

David's message to alumni is to embrace any kind of volunteering, including partnerships that require professional skills.

"We know there's a huge demand out there for the type of skills you've gained from KPMG. And we also know it's incredibly rewarding work to do. If you're keen to find these opportunities, or wondering how you might get involved, I'm always available to talk through ideas." ■

Email or Call David
+64 9 363 3585



To learn more about the broad range of community projects KPMG is involved with, including skilled volunteering, take a look through our latest [Corporate Citizenship Update](#).





KPMG & SPRINGBOARD TRUST:

INVESTING IN THE FUTURE OF OUR SCHOOLS.

The role of a school principal is akin to a CEO — requiring strong cultural leadership, as well as operational and strategic skills.

Springboard Trust is an organisation that supports principals across New Zealand, and KPMG leaders are working shoulder-to-shoulder with them.

“THEY’RE LEARNING ABOUT STRATEGIC LEADERSHIP OUTSIDE THE CONTEXT OF A BIG FOUR”

David King, KPMG’s Head of Corporate Citizenship, explains why the work of Springboard Trust is so important:

“If you think of a principal as a CEO of an organisation — there’s a huge breadth of skill and competency required both to manage the day-to-day operations, and to keep an eye on the horizon as to where to lead the school.”

KPMG partners with Springboard in two key ways. Firstly, around 20 senior people from the firm are partnered with principals around the motu. They act as a coach and a sounding board as the principal completes a 10-month Strategic Leadership Programme (SLPP),

which is Springboard’s flagship programme.

It’s a significant time commitment that sees volunteers meet with their principal 10 times a year when the course-work is delivered, as well as providing ongoing support.

“Our people who volunteer generally do it for multiple years because they get a huge amount of satisfaction from it,” says David.

“They’re learning about strategic leadership outside the context of a big four, and how to coach people in a different environment.”

Another rewarding aspect of the Springboard partnership, says David, is that it directly supports schools in the community.

“KPMG people live and work across all parts of New Zealand, and we want to work closely with the communities that we operate in. Springboard is both a meaningful and impactful way to do that.”

The volunteers come from all KPMG offices, divisions and sectors; and are usually matched with their local communities. For example, a Partner from KPMG’s Farm Enterprise division works with a local principal in Ashburton.

The firm also provides pro bono support to the Springboard Trust itself, as it continues to grow, with services such as audit, tax, and consulting. →



Matt Prichard, KPMG's Executive Chair, has been volunteering with Springboard Trust since 2015.

He's worked with principals in the Tairāwhiti (Gisborne) region for three years now — and still feels energised by each encounter.

"Tairāwhiti is just an amazing region. The rich culture, the beauty in the communities and the settings...it's a lift for the soul every time."



"Working a day north of Gisborne on a marae or coastal school up there is beautiful. Most people would be lucky to get out there once in a lifetime...I get to go every month. I always return with renewed energy to put towards my family, myself and my work."

Part of Matt's passion for supporting school leaders in more remote communities comes from seeing the myriad of issues principals deal with on a daily basis.

"The school is the centre of the community in so many of these areas. It coordinates with iwi, health, justice, welfare agencies and so much more. The principals do so much for their communities — they're running Civil Defence responses, painting lines on the rugby field, mowing the lawns and often teaching when staffing is short."

In the early days of his Springboard volunteering, Matt also worked as a

capacity partner with a Whangārei-based principal.

"That was an amazing year, and we got KPMG quite involved with Tikipunga High School, doing a lot of painting, planting and building projects."

The relationship has continued, with KPMG's annual graduate inductions now held at Parakao marae in Northland. The marae is home to the hapū Ngāti Te Rino of the Ngāpuhi iwi, and each year KPMG is welcomed into their wharenui.

Matt says KPMG looks for every opportunity to build relationships and support networks throughout communities.

"We can't pretend that social inequities, poverty and racism don't exist in New Zealand — it's very real, and is exacerbated by the pandemic. More than ever, I strongly believe the private sector and KPMG has a big role to play in creating change." ■

"KPMG LOOKS FOR EVERY OPPORTUNITY TO BUILD RELATIONSHIPS AND SUPPORT NETWORKS THROUGHOUT COMMUNITIES."

Springboard Trust are always on the lookout for more volunteers.

They deliver across New Zealand and next year in 2022 they are moving into two new regions — Otago and Taranaki — if you (or anyone you know) might be interested in becoming a volunteer please get in touch with the Springboard team by [emailing](#) Rebecca who is Head of Partnerships.



KPMG New Zealand launches gender-neutral policy to support whānau



We were proud to launch our Whānau@KPMG policy in September this year, which aims to support our new parents in balancing their careers with caring responsibilities.

The hero of the gender-neutral policy is that all parents will have access to 18 weeks of fully paid leave.

This means that all of our parents at KPMG can focus on their whānau in those crucial early months.

We've also partnered with Grace Papers to provide in-depth support for our new parents.

Grace Papers is an award-winning platform that has been proven to drive positive change for gender equality and workplace culture.

Millennials are now aged 25-40, which is most of our people. Both external research and our own internal survey earlier this year tell us that men and women in that generation have very similar aspirations for their careers and parenthood. Their experience growing up, and their expectations of us are that they can all participate in raising their kids. We're adapting to

that changing dynamic by offering all new mums and dads the opportunity and financial security to take time off, and the flexibility to take it any time within the first two years.

KPMG's Executive Chair, Matt Prichard says that every parent should have the opportunity to be there for tamariki in their early stages. "I've had the experience of being a new parent (five times now!), and I know how exciting, exhausting, and significant that event is in your life — and that we do what we can to make the job fit with it." →



“
I’m proud of this policy
and proud to belong to
the KPMG whānau
”



“For our Mums who often are the primary caregiver, this includes much more generous financial support than we’ve offered in the past. For our Fathers, as well as the same kind of financial support, it might be a brand new opportunity to take some time to be a dad and play a whole different role with your family in those early months,” says Matt.

Audit Partner and Inclusion, Diversity and Equity Lead, Laura Youdan says that no child is the same, so it’s great that parents will now be able to take parental leave flexibly any time during the first 24 months.

“Reflecting back on my journey as a new parent, it’s been really important to have KPMG as an employer and as whānau that respects that my family is always going to come first — they’ve given me the flexibility to be the parent that I want to be, but the new policy will make it even easier for our new parents.”

“Whilst there is enormous need in those first few months, care continues into other important milestones such as adjusting to daycare routines, it’s really fantastic”, says Laura.

The announcement of the new policy saw our people going to social media to

express their pride for the firm. One LinkedIn post saw over 10,000 views in a matter of hours quoted, “I’m proud of this policy and proud to belong to the KPMG whānau.”

Our external announcement is one of the most popular posts of the year so far, receiving praise from external parties across the board with one senior commentator saying, “This policy sets the standard for other organisations... thanks for being a leader in this very important space.”

We have been on a journey to create an inclusive, equitable and flexible culture that

improves wellbeing, and increases productivity, leading to more fulfilling and balanced lives for all of our people. The latest string of changes come as a result of feedback sessions held with employees across the country.

“We recognise that as an organisation, we won’t always get things right, and this is part of our journey. We listen to our people, and we evolve where we can.

We’re heading in the right direction, but we know there’s more to do, so our journey continues.” says Matt. ■

Introducing Our New Leaders

PARTNERS





Introducing Our New Leaders

DIRECTORS



Angela Abernethy
Wellington
30th September
Started with KPMG
in 1991



John Cantin
Wellington
31st December
Started with KPMG
on 17th January 1994



Retiring Partners



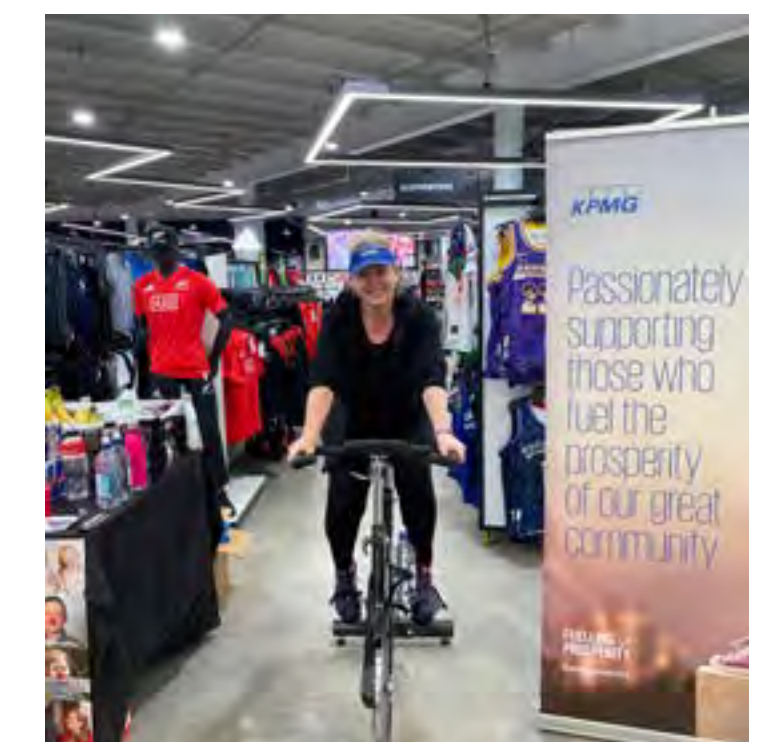
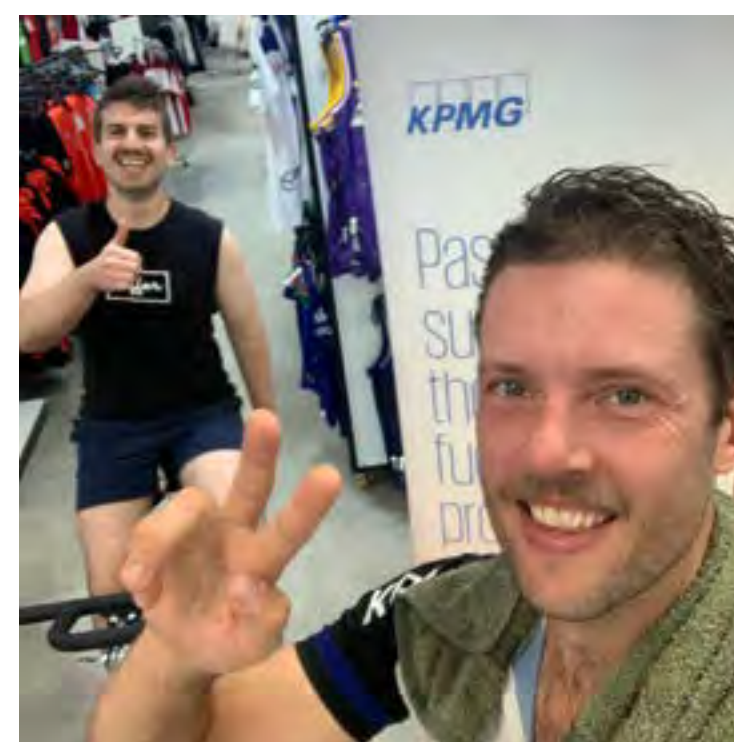
Tony Joyce
Wellington
31st December
Started with KPMG
on 7th February 1989



Geordie Hooft
Christchurch
30th June
Started with KPMG
on 1st August 2017

WORK SMARTER

PLAY BETTER



HATCHING AN INNOVATIVE BRAND

KPMG alumni **Simon Sheterline** has founded an online mattress store, called Winkl, which is taking on some of the market's traditional players.

As well delivering a frictionless consumer experience, Winkl is also working to deliver some social good.

Was entrepreneurship always in the plan for you?

"Yes, part of me always knew that I wanted to start my own company or three.

Since doing it, I think there's really nothing more exciting than starting your own business. It's creative and fun, it's challenging, and best of all, you get out what you put in.

My time with KPMG Consulting prepared me for just about every aspect of entrepreneurship.

As well as all the stakeholder management skills, it's things like using data and information to make rational and well-informed business decisions. I leverage that every day as an entrepreneur."

How did your idea for Winkl come about?

"I was out on a run and listening to a podcast about a US mattress company called Tuft & Needle. They'd achieved a \$100m run rate in the first few years. The other thing that resonated with me was that I'd recently had a less-than-ideal mattress shopping experience myself.

We figured if we could emulate what Tuft & Needle were doing in New Zealand — and put our own fit-for-market spin on their approach — we could probably change the industry a bit and give the big boys a run for their money.

The idea behind Winkl is that you can buy a quality

mattress online at a competitive price, get fast delivery to your door, and a money-back guarantee."

What are your plans for growth?

"There are a few different players in the space, but they're not really direct competitors to us. There's one Australian brand that's doing well across Australia and New Zealand. They've had a three-year start on us so they've got a few more dollars.

We're trying to go toe-to-toe with them...it's kind of like a Winkl versus Ecosa battle for brand dominance in this category. And we think we can win, because we're the Kiwi-owned company!" →

WITH KPMG:

MANAGEMENT CONSULTING
AUCKLAND OFFICE
2016 — 2020

NOW:

FOUNDER & DIRECTOR OF WINKL



"AS WELL AS ENSURING IT GOES TO A GOOD HOME, IT MEANS NONE OF OUR PRODUCT ENDS UP IN LANDFILL"

I'd love to say it's influenced more mattress sales, but I think the reality is that we're a pretty price-sensitive category, so that's still the key driver."

What are Winkl's other social and environmental initiatives?

"Winkl offers a 120-night sleep guarantee. If you don't like your mattress, we'll pick it up and give you a full refund – and then the mattress is donated to the Salvation Army. As well as ensuring it goes to a good home, it means none of our product ends up in landfill.

In other environmental initiatives, our packaging is all recyclable and we're almost at the point of being totally plastic-free.

We've also adopted US and European health and safety standards for our products — even though the New Zealand furniture industry's regulations don't require it." ■

What are your thoughts on combining 'social good' within a small business?

"It's about priorities. Are you a commercially-led or a socially-led business? If it's the latter, you're probably leaning towards being a non-profit and you'll probably need to take an envelope of cash from somewhere.

Whereas if you're commercially-led and generating good profit, and then using that profit to have an impact — to me, that's a much better model.

If you're doing all you can to minimise your environmental impact, and to maximise your social and economic impact for New Zealand, then I think you're on the right track."

Tell us how Winkl gives back to the community.

"The team here at Winkl are pretty keen on the outdoors. I love the bush, and have always been into our wildlife and native habitat...so we decided to partner with [The National Kiwi Hatchery Aotearoa](#) and donate a percentage of every mattress sale.

When you buy a mattress from us, you automatically become the proud fur parent of a chick. You'll receive four milestone updates; from the time the chick is hatched, through to an image of the bird being released into its home forest about six months later."

How do your customers respond to this?

"They love this aspect of buying their mattress. There are a lot of animal lovers out there!

It's also a fun attribute that gives people something new and interesting to talk about when they buy their mattress. We get a lot of people re-sharing on their social media platforms and tagging us in.

"MY TIME WITH KPMG CONSULTING PREPARED ME FOR JUST ABOUT EVERY ASPECT OF ENTREPRENEURSHIP"



With KPMG:

Tax
Auckland office
2019 — 2021

Now:

Founder of Little Split P

Wearing it with pride

Last year, KPMG alumni Rachel Inglis opened a pre-loved children's clothing store in Hamilton called Little Split P.

She explains the story behind the unusual name — and her journey from Big 4 to business ownership that began with a 'niggling feeling'.

Was having your own business always part of your career plan?

"Not at all. I'm an accounting geek through-and-through...I decided to become a chartered accountant when I was 14, and my long-term goal was to become a partner at a big four.

But along the way — by talking to different people, and having different jobs and experiences — I kind of got that little niggling feeling that maybe I could do something for myself. It never went away, and now here I am."

How did the idea for Little Split P come about?

"For the last four years I've been volunteering for a charity called Clothe Our Kids Waikato, which collects and distributes second-hand clothing for kids in need. I saw so much excess kids' stuff and clothing that people just get rid of.

I'm a big op-shopper myself. And after visiting a consignment store in Wellington, I thought, 'why aren't we doing this with kids' gear?' Particularly with high-ended branded stuff that people had spent a lot

of money on — designer clothing and shoes and products such as prams and things. For people who don't want to use Trade Me or Facebook to try and sell it themselves, there weren't a lot of options."

How did you go about putting the idea into action?

"The first thing I did was jump online to see if anyone else was doing it. I only found three other physical stores in New Zealand, all outside the Waikato region.

Then I did a lot of modelling of different scenarios and →



put together a business plan. The conclusion was there'd be a lot of benefits, particularly from the charitable aspects; and the worst-case scenario was after a year we'd close up and we might have lost a few grand. But that was enough to convince my husband that I'd give it a go!"

It's a cute name — what's behind it?

"The 'p' stands for profit... and the whole idea is about splitting the profit with the community. We do this three ways. Firstly, it's a platform for parents to either make money or save money, by buying and selling their second-hand goods.

It also creates a source of income for two charities

that I'm passionate about — Clothe Our Kids Waikato, and also the Waikato Family Centre. The Waikato Family Centre is an organisation that supports new mums, and I pretty much camped out there for the first three months after having my first child. A percentage of sales from donated goods go to those two charities.

And thirdly, our store is a collection point for Clothe Our Kids, for any of the more generic brands that aren't viable to sell in the shop."

How is the business tracking?

"Things are going really well. We reached break-even earlier than anticipated, and sales have steadily increased month-

“
The ‘p’ stands for profit and the whole idea is about splitting the profit with the community.
”

on-month. Obviously we've had disruptions due to the Covid lockdowns, when the store couldn't open.

It's not been set up for me to get rich or be a big money-making venture. I initially set it up while I was still working part-time at KPMG. My manager was very supportive of the idea, and the firm made it easy for me to get started."

What's your perspective on the growing social need in New Zealand?

"Particularly through my work with Clothe Our Kids, I get a picture of how much families are struggling. We're on track to provide 1700 packs of clothing this year to kids in the Waikato — that's kids who don't have access to a basic set of warm clothes in winter.

It does really worry me and in terms of the solution, I don't have an answer. But if everyone who was able to just did a little bit — whether it's donating money or providing time to volunteer — it would definitely help a lot. I think there are a lot of people out there who could probably do more."

If you weren't doing this, what would be your dream job?

"I'd be a full-time traveller. Not a reviewer or a blogger — just a traveller! I love experiencing different countries and cultures. I've done a lot of travel in my life and I intend to continue it, when we can."■

Want to support Little Split P?

If you have pre-loved children's clothing, shoes and gear, there are various ways you can get involved:

- Buy or sell high-end items (either in-store, or online).
- Donate high-end clothing (a percentage of the sale goes to charity).
- Donate generic clothing (which will be forwarded straight to charity).

How to get in touch

Shop address:
2 Keddell Street
Frankton, Hamilton 3204

Phone: 07 949 8493

[Email](#) [Website](#)

[Facebook](#) [Instagram](#)

Your invitation to explore the future of sustainability and ESG reporting with us.

Join us for your free, tailored bootcamp to establish where

The need to be able to articulate your purpose has never been greater. The past 18 months have raised awareness of the major social, environmental and health challenges that the world is facing.

Our analysis suggests that companies either demonstrate how they are making a positive contribution in responding to these issues, or they inherently become part of the problem. It also shows stakeholders will quickly take steps to distance themselves from 'problems', such as withdrawing capital or labour, or imposing new regulations.

With a plethora of reporting frameworks and diverse expectations of what should be reported and measured, many companies are seeking to quickly identify the potential pathways they could take through this new reporting environment.

you are in the journey towards valuable and trusted non-financial reporting — and how to get to where you need to be.

This workshop will assist you to understand these critical issues to enable meaningful reporting that provides useful, clear, and transparent information to your stakeholders.

We have developed the KPMG IMPACT Assurance Amplify Bootcamp to support our audit clients in understanding the landscape in front of them, the issues they need to be thinking about and what a roadmap to valuable, trusted non-financial reporting might look like.

Reach out to your usual KPMG contact for more information to discuss the prospects of the BOOTCAMP for your organisation.



Ian Proudfoot
Audit Partner
IMPACT Assurance Lead

[Email](#)

AMPLIFY BOOTCAMP



AUCKLAND ALUMNI EVENT 2022

While we were looking forward to hosting you at our rescheduled Alumni event in Auckland on Thursday 11 November 2021, due to the current Covid Protection Framework, the decision has been made to **postpone the event until late February 2022.**

If you have any questions in the meantime, please contact [Joanne Shennan](#)

LOOK OUT FOR
THE INVITE!

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