"All that is needed for evil to prosper is for people of good will to do nothing"—Edmund Burke

The Whistle



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A FAIR GO FOR SPEAKING UP: DESIGN PRINCIPLES FOR AUSTRALIA'S FEDERAL WHISTLEBLOWER PROTECTION AUTHORITY 2025

Thank you! As Brian Martin let us know, he has discontinued as Editor of the Whistle. We want to acknowledge his many years of dedicated service to the publication. His expertise, insightful writing, broad range of reporting, case studies and professional judgement will be very much missed.

News

Nuclear Insights

By Cynthia Kardell

I guess you're wondering whether Iran will renew its' promise to the USA's Administration never to become a nuclear weapons power, remain a party to the UN's Non Proliferation Treaty and continue to allow the International Atomic Energy Commission (IAEA) to do its' regular inspections to make sure they stick to their promise?

Well, you're not alone. I just wish I'd done a bit more of wondering, who was behind what, way back in the early nineties, when Mordecai Vanunu, an Israeli technician, blew the whistle on Israel's "Shoe Factory" at Dimona. You see "Dimona" was, and still is, a nuclear weapons facility.

Mordecai got about 18 years in solitary confinement for his pains, and release on parole that wasn't much better. It was early days and we whistleblowers made much of what he did, but we didn't spend much time wondering why the USA neither confirmed, nor denied the truth of it: and so, Israel became the USA's proxy in the middle East.

Or was it always the other way around, depending on how you look at it, because Israel became a nuclear power without so much as a squeak from the USA or the Gulf states like Oman and the UAE and even now, you have to ask why, if we're all to survive.



One thing I can say with certainty is that it's a power game without losers, except for whistleblowers, innocent civilians caught in the crossfire and increasingly, some nation states. It's what prompts me to write today, because we'll all have to band together on the things that bind globally under international human rights laws if we're to avoid being annihilated.

I don't know how this might work legislatively speaking, but imagine whistleblowers being able to avoid loss, injury and prison where it was found that the government had covered up its' wrongdoing with a claim that they had no option, but to stop our national security interests being threatened.

Mind I can only imagine something like this becoming law if it also offered a way for a nation state to push back against a nuclear power claiming its' predatory actions were in line with its' national security interests.

Another way to look at it is to say that our lawmakers will have to promote and protect our human rights first, internationally and at home, if they are to retain a social licence to govern. It would mean laws to protect truth, and the dignity of human beings under international laws before government claims based on national security interests.

Imagine not having to listen to another politician saying his first responsibility was our safety, knowing he could be forced to prove why it wasn't necessarily so.

War crimes

By Cynthia Kardell



I'm sure you've heard that the much decorated war veteran, Ben Roberts Smith, was arrested on four counts of the war crime of murder on 7 April 2O26. I did and it's got me thinking.

I've no doubt the whistleblowers who blew the whistle on him drew a long, deep sigh of relief, before anxiety, even panic set in about giving evidence in the upcoming trial. Would they be believed, they asked themselves?

And the journalists who got behind them would've been pleased too, but I think life is not that simple.

There are those who have obtained immunity from prosecution for having murdered Afghani civilians on Ben Roberts Smith's orders. It's alleged he forced them to execute the Afghani civilians as part of an initiation ritual called 'blooding', and to plant items on them to cover up the crime.

Then there are those who sneer, what do you expect, it's war sort of thing? But the law still applies, and Ben Roberts Smith is in for the fight of his life. And he is not the only one, as former ADF soldier, Oliver Shultz, is also to face court later this year.

But no mention of our David McBride, who blew the whistle on the ADF's senior ranks, for treating those who blew the whistle so badly. No grudging admission that he was wrongly condemned by the second Four Corners program, for

choosing not to blow the whistle on the more glitzy war crimes.
You see, I think David knew too well, that bad things do happen in war, which is why he blamed his seniors for allowing it to happen.
David has had years to reflect on why so many find it so easy to find fault with whistleblowers. I think truthtellers rarely have real friends. Ego, conceit, lies, coercive power, greed, venality - they all come together to stop the truth coming out. They all jostle for control.

David is due for parole in August. I feel sure he'll even understand his detractors, because war is a dreadful thing. It's only when it's over that the truth finds its place in a peace struck by those who were, by then, safely beyond its reach.
A royal commission or a Federal Court review could identify the law's shortcomings, but only the High Court could decide whether David McBride should have to pay for telling the truth, when he had to break the law to do it: because it's a crime not to report a crime, but apparently not when it's in the national interest to lie.
*Cynthia Kardell is the President of WBA.

KPMG hot off the press



Several sources have reported on the KPMG whistleblowing (links at end of article). KPMG announced the sacking of an additional senior officer, this time former chief operating officer 24 July 2026 following whistleblower accounts of multiple irregularities, despite a company statement declaring "Acting with integrity is at the heart of our values and we all need to make the right decision by speaking up!!!". A parliamentary committee has publicly released whistleblower's emails which first raised allegations of misconduct in KPMG Australia's audit division Allegations centre around audit practices relating to KPMG appropriating $25.2m from Finance in three Defence contracts. In a move familiar to many whistleblowers, the unidentified whistleblower had been reluctant to return to Australia, fearing "bullying and defamation" from senior partners, denied by KPMG. It comes as no surprise to many of us that the whistleblower claimed "These are not isolated incidents but instead endemic within the organisation whereby profit and revenue growth is placed above everything else including integrity, people, wellbeing and fundamentally doing the right thing."



This scenario was familiar to a previous KPMG whistleblower who five years ago brought allegations of wrongdoing in similar circumstances. At the time, former KPMG Australia boss Andrew Yates, who abruptly resigned last month, was mentioned several times in the 2022 submission. As chief executive in 2022, it was Yates who was forced to admit that "we did not get everything right". and that the firm was committed to "learning from any mistakes we may have made." Looks like they are slow learners!

In another move, familiar to WBA members the whistleblower claimed that "Falling short appears to be a key measure of success under the current incentives because every single person who worked on TAHE bar one … they were each promoted, He [Stavros] was promoted 12 days after I was sacked." (a claim denied by KPMG).

Federal and state governments have reacted by suspending new business with KPMG pending a review on its fitness to remain a contractor. The Australian Securities and Investments Commission began investigating the alleged KPMG failings in April, noting ASIC lacks key powers to investigate and regulate partnerships directly and can only investigate registered company auditors,

https://www.themandarin.com.au/316797-committee-releases-explosive-kpmg-whistleblower-emails/
https://www.smh.com.au/business/workplace/partner-blew-the-whistle-on-kpmg-five-years-ago-he-knows-why-history-has-repeated-20260624-p609jw.html
https://www.accountingtimes.com.au/profession/toxic-culture-kpmg-whistleblower-airs-major-grievances-with-kpmg-audit-division
https://www.afr.com/companies/professional-services/kpmg-sacks-senior-partner-after-finding-she-hid-board-documents-20260724-p60ic8
https://www.theguardian.com/australia-news/2026/jun/28/kpmg-failings-leaks-lawyers-whistleblowers-partners-consultancy-firm

WBA

The "Real" Draft Minutes, WBA AGM 2025
By Cynthia Kardell

I want to start by saying that history matters, particularly the history laid out in the Draft Minutes published in the January Whistle, which were taken by the (then) acting secretary, Jane Cole.

One of the very first questions we'll deal with at the next AGM is whether the Draft Minutes are an accurate record of what went on at the time. Mostly this might seem like a bit of a formality, which is why I always call upon those who were there to consider whether the minutes correctly reflect what went on. And remember, we move a motion in those terms and vote on it!

I have read the Draft Minutes published in the January "Whistle" and I can tell you, I wasn't at Jane's meeting.

I appreciate I'm coming from a slightly different position because, as president, I organised the agenda and chaired the meeting: which is why I think I've got a pretty good handle on what went on. And why I am asking you to read the Draft Minutes and then read what I've dubbed the "Real" Minutes, before memory gets the better of us all.

For example, the meeting did not resolve the PayPal business, but Jane Cole records that I lost the vote. The fact is, I didn't move a motion and no one else did either. Had we voted, I would probably have won the day, given the proxies that Geoff Turner and I held. What we did do was go to lunch after Michael Cole hurriedly withdrew his three 3 motions as he left the meeting!

I'm asking you now to think about what you remember now, not in November. As I'm planning to move a motion not to accept the Draft Minutes as an accurate record, before moving another motion under 'business arising' to accept the "Real" Minutes, which I've copied in below.

Thanks to those who were there, at the 2025 AGM, for getting back to to me, to say they remembered it largely as I do.

Sincerely, Cynthia Kardell

Annual General Meeting
16th November 2025

1. Meeting opened at 9.06am. Meeting opened by Cynthia Kardell, President. Minutes taken by Jane Cole, Secretary.

2. Attendees: Brian Martin, Barry Hicks, Fay Hicks, Feliks Perera, Michael Cole, Jane Cole, Jane Anderson, Julian King, Stacey Higgins, Sharon Kelsey, Cynthia Kardell, Geoff Turner, and one other.

Quorum was present. 13 members present in person plus 5 members represented by proxies (4 held by Cynthia Kardell and 1 by Geoff Turner)

3. Apologies: Richard Gates, Jeff Morris, Carol Devine, Leslie Killen, Olga Parkes, Bibiana Chan, Harry Albani, Margaret Banas and Rachael Weiss.

EXPLANATORY NOTE: item 3 should include those members providing proxies.

4. Previous Minutes, AGM 2024

Cynthia referred to copies of the draft minutes, published in the January 2025 edition of The Whistle. Cynthia invited a motion that the minutes be accepted as a true and accurate record of the 2024 AGM. Proposed: Stacey Higgins. Seconded: Feliks Perera. Passed.

4(1). Business arising: A letter of thanks for her 15 years of service as WBA secretary be sent to Jeannie Berger. Cynthia Kardell to action.

5. Election of office bearers

5(1) Nominees for executive positions.

Cynthia Kardell, standing for the position of president, stood down for Brian Martin to act as chair. Because there were no other nominees, Cynthia was declared elected. Cynthia then resumed as chair.

The following, being the only nominees, were declared elected.

Vice President: Brian Martin
Junior Vice President: Jane Cole
Treasurer: Feliks Perera
Secretary: Michael Cole
National Director: Geoff Turner

5(2) Ordinary committee members, 6 positions.

Nominations were received in advance for two individuals. Because there were no other such nominees, the following were declared elected.

Jane Anderson and Stacey Higgins.

Because there were vacant positions, nominations were invited from the floor. Barry Hicks was nominated by Brian Martin and seconded by Jane Cole. Elected.

6. Public Officer Margaret Banas had agreed to remain the public officer. The meeting recorded its thanks.

EXPLANATORY NOTE – item 6 (1) does not appear in the Draft Minutes.

6(1) Cynthia Kardell proposed a motion: That the AGM nominate and authorise Margaret Banas, the public officer, to complete and sign the required submission of Form 12A to the Department of Fair Trading on behalf of the organisation, together with the lodgement fee, as provided by the Treasurer. Proposed: Feliks Perera. Seconded: Stacey Higgins. Passed.

7. Treasurer's Report: Feliks Perera 7(1) Feliks tabled a financial statement for 12-month period ending 30 June 2025. A motion was put forward to accept the financial statement. Moved: Feliks Perera. Seconded: Michael Cole. Passed.

Feliks's report
Once again, it is my great pleasure to present to you the Annual Accounts for the past financial year. Our net expenditure for this year amounted to $6,274.44 the bulk of which was the cost of the 2024 November Conference.

During this financial year, the National Australia Bank changed our Bank Account to a Business Bank Account, with no cheque facilities. The membership now has to send in their membership fees and donations via an internet bank transfer. When paying your membership fees please list a name to facilitate the accurate recording of the fees paid. The association is currently in a healthy financial state thanks to the many donations from members who were kind enough to support the association in their wills.

The battle to seek legal recognition for whistleblowers is ongoing and I trust all the members will play their part in achieving this goal. It has been a hard road over the last 30 years or so. I trust in the coming year Whistleblowers Australia, with the hard work and dedication of its membership, will be able to achieve this legal recognition.

WHISTLEBLOWERS
AUSTRALIA INC. Accounts for financial year ended 30th June 2025.
Income Donations $835.00
Membership Fees $2,525.00
Bank Interest $7.45 TOTAL $3,367.45
Expenditure Conference costs $6,147.41
WHISTLE production $3,228.67
Annual return $56.00
Mobile for NAB account $207.00
Pay Pal charge $2.81
TOTAL $9,641.89 Excess of expenditure over income $6,274.44
Balance Sheet at 30th June 2025
Accumulated Fund B/fwd $119,175,13
Less expenditure for the year $6,274.44
TOTAL $112,900.69 Balance at Bank $119,300.69
Prepaid Deposit Conference $600.00
TOTAL $112,900.69
Old Account: BSB 084620 Account No 698414626. New Account: BSB 084034 Account No 291738485.
Proposed: Jane Anderson Seconded: Barry Hicks Passed.
President's report

I have much to be thankful for this year. First, let me thank Michael for yesterday. It was a great conference and I enjoyed it immensely. Then there's Sharon who relieved me of my proofreading responsibilities. Brian, who continued to produce some wonderful newsletters. Feliks for his commitment to the group and Jane Cole, who stepped into the breech left by longtime secretary Jeannie Berger when I became ill. I'd like to thank Jeannie for making my life that much easier every time we sent out a Whistle, for the attentive even-tempered way she fielded questions and complaints, and for pulling the conference weekends together without being asked.

Jeannie is intelligent and whip smart, and she knows a fraud when she sees one. So, when her new employer sacked her the same day she started, she sued them and won. The lesson? When you're blacklisted, don't get upset, get even — and pay they did.
Then there's Stacey, who runs our Facebook page. It was Stacey who kept our members informed when I couldn't. Stacey, who rang me to ask whether she could pick me up and take me to the conference. Yes please!

Finally, Geoff, for his patience in getting my laptop to work, so I could reach out to my old world again. And Margaret and Jozef, who are here every week to help me in any way they can. I like to think they enjoy my company as much as I do theirs, because they're family — that's the family you choose. Like Whistleblowers Australia.

9. Other Reports
Stacey Higgins: The Facebook page continues but is not very active. Calls from people with queries. It is helpful even for those who are not whistleblowers, as they feel validated. Minimal hits from interstate.

EXPLANATORY NOTES re item 10 or Other Business.

The incident identified as Item 10(1) is wrongly reported, and it happened at the conference, not the AGM. I recall member Jeff Morris (in the audience) interrupted the speaker, Rudolph Wirkus, rudely with, "He's not a whistleblower. I didn't come here to listen to this". Michael Cole moved towards me saying urgently, "Tell him, Cynthia, tell him we don't do that. Ring him and apologise." I said I would, and I did. Mr Wirkus is not a whistleblower.

EXPLANATORY NOTE re Items 10(i) to 10(vi) were listed as Other Business by Cynthia and dealt with on the day in the following order.

Under 10(i) Cynthia listed a motion as follows: That the AGM agrees that the Hook Bequest is to cover all conference costs until the money runs out and in so doing, reaffirms

an earlier motion in 2021 in the same terms.

Michael tabled a copy of the 2021 motion and objected, shouting, “Just leave it in the past”. Cynthia amended the motion to replace the word ‘same’ with ‘similar’. Michael shouted over the top of everyone. Sharon said WBA’s generosity in paying for her to attend helped her at a difficult time. Cynthia amended the motion again, as follows, to remove any reference to the Hook legacy: 'That the AGM agrees to cover all conference costs until the money runs out'. Proposed by Stacey. Seconded by Jane Anderson. Motion carried by 4 in person +5 in proxies (9) against 6 in person.

Item 10(ii) Hook Bequest & Term Deposits. Cynthia explained she wanted about 80% of the Bequest invested so as to help against our costs. Geoff Turner and Feliks Perera agreed to work together to invest about 80% of the Bequest and to inform the Committee by end December.

Item 10(iii) Reimbursing costs: Cynthia explained why she objected to us having charged people to attend the conference weekend. She wanted the AGM to agree to refund the money. Michael disagreed, shouting over the top of all the subsequent discussion. Jane Anderson intervened, proposing, 'That the secretary write to those who paid to attend to say that the AGM had decided to reimburse them or to put it toward their future fees.’ Cynthia supported her motion. Carried.

Item 10(iv) Cynthia proposed we have the AGM Conference 2026 at the Uniting Venues, on 14-15 November: Agreed.

Item 10(v) Cynthia raised a long-held wish to help those travelling from regional NSW or from interstate. She suggested we reimburse their accommodation costs, provided they attended both days of the conference weekend at the venue or something comparable and provided a receipt. Discussion settled on agreeing to the proposition.

Item 10(vi) PayPal: Cynthia wanted the PayPal account maintained. She explained how Feliks had tried to close it down after using it as his personal account by mistake, how Feliks had paid the money back, so there was no need to shut it down, and why WBA would do well to keep it. Geoff Turner provided the history of how it was set up by him, with copies of the relevant emails from committee members in 2005 tabled. Michael kept shouting over the top, saying he was outraged that Cynthia had embarrassed Feliks. He said we don't need PayPal; the members can pay by bank deposit. Geoff Turner offered to cooperate with Feliks to shut it down properly. Cynthia wanted it set up again. Sharon Kelsey said it was the treasurer's choice as to whether we should keep it. Cynthia said no, it was the committee's decision and we needed to put the organisation's interests ahead of our own as volunteers; that we should be helping new members, not narrowing their options when they least needed it; that it was our business to put their interests ahead of our convenience. Geoff said it costs almost nothing and quite a few people do use it. Discussion went in every direction, with Michael shouting over the top of every speaker. Feliks told Cynthia he had to go. Michael stood, shouting that his 3 motions were withdrawn as he left the room for lunch. The first draft minutes (published in the January 2026 edition of The Whistle) are wrong. Cynthia did not take the PayPal issue to a vote; no one else did either, and no one returned after lunch.

Item 11. Michael Cole’s 3 Motions: Withdrawn by Michael on his way to lunch.

Item 12. Michael came to Cynthia at the end of lunch to ask if we can finish up now. Cynthia said we haven't finished. He said, “Have it your way.” The meeting closed after lunch at 1pm when no one returned to the meeting.

Whistleblowers Australia contacts

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Previous issues of *The Whistle*
https://www.bmartin.cc/dissent/contacts/au_wba/whistle.html

Whistleblowers Australia conference

Whistleblowers Australia's annual conference will be held at 9.00am Saturday 14 November 2026, registration from 8.15, at the Uniting Conference Centre, North Parramatta (Sydney), https://atparramatta.com/plan-your-stay/conference-venues/uniting-venues-north-parramatta
To book your accommodation, contact Kathy Chai, Guest Relations Officer, Uniting Venues by email to northparramatta@unitingvenues.org, option of a single room or a two room suite.

Annual General Meeting

Whistleblowers Australia's AGM will be held at 9am Sunday 15 November 2026 at the Uniting Conference Centre, North Parramatta (Sydney). Members travelling from regional NSW or from interstate who attend both days (14/15 November) can have their onsite accommodation costs reimbursed by providing the treasurer with their receipt.

Nominations for national committee positions must be delivered in writing to the acting secretary at least 7 days in advance of the AGM, namely by Sunday 8 November. Nominations should be signed by two financial members and be accompanied by the written consent of the candidate.

Proxies A member can appoint another member as their proxy by giving notice in writing to the Acting Secretary at least 24 hours before the meeting. No member may hold more than five proxies.

Whistleblowers Australia membership

Membership of WBA involves an annual fee upfront of $25, payable to Whistleblowers Australia. Membership includes an annual subscription to The Whistle, and members receive discounts to seminars, invitations to briefings/ discussion groups, plus input into policy and submissions.

To subscribe to The Whistle, but not join WBA, the annual subscription fee is $25.

The activities of Whistleblowers Australia depend entirely on voluntary work by members and supporters. We value your ideas, time, expertise and involvement. Whistleblowers Australia is funded almost entirely from membership fees, donations and bequests.

Renewing members: you can post a cheque made out to Whistleblowers Australia Inc to WBA, c/o 94 Copeland Road, Beecroft NSW 2119 or make an online deposit to NAB BSB 084 034 Account Number 291738485. Use your surname/fees as the reference.