



U.S. Securities and Exchange Commission

Tips, Complaints, and Referrals

Summary Page - After Submission

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The Complaint Form questions that you responded to, the answers you entered for those questions, and any documents that you have uploaded to this TCR are listed below.

Submission Number: 17651-497-721-900

Thank you for contacting the United States Securities and Exchange Commission. This automated response with your Submission Number confirms that your submission has been received successfully. Please write down your Submission Number or print/save a copy of your submission for future reference. Once you navigate away from this page you will not be able to get back to your submission.

We are always interested in hearing from the public, and your submission will be given careful consideration in view of the Commission's overall responsibilities under the federal securities laws. Please note, however, that it is the Commission's policy to conduct its investigations on a non-public basis in order to preserve the integrity of its investigative process. Subject to the provisions of the Freedom of Information Act, we cannot disclose to you any information which we may gather, nor can we confirm the existence or nonexistence of an investigation, unless such information is made a matter of public record in proceedings brought before the Commission or the courts. Therefore, this may be the only response that you receive. If you want to learn more about how the Commission handles inquiries or complaints, please visit http://www.sec.gov/complaint/info_tipscomplaint.shtml.

Please note that if you selected an answer of "Yes" to the question indicating that you want to file this information under the SEC's Whistleblower program, you are agreeing to the

following statement:

- I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information, and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry.

If you are an attorney completing this form on behalf of your client, by selecting an answer of “Yes” to the question indicating that you want to file this information under the SEC’s Whistleblower program, you are agreeing to the following statement:

- I certify that I have reviewed this form for completeness and accuracy and that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I further certify that I have verified the identity of the whistleblower on whose behalf this form is being submitted by viewing the whistleblower’s valid, unexpired government issued identification (e.g., driver’s license, passport) and will retain an original, signed copy of this form, with Section F signed by the whistleblower, in my records. I further certify that I have obtained the whistleblower’s nonwaivable consent to provide the Commission with his or her original signed Form TCR upon request in the event that the Commission requests it due to concerns that the whistleblower may have knowingly and willfully made false, fictitious, or fraudulent statements or representations, or used any false writing or document knowing that the writing or document contains any false fictitious or fraudulent statement or entry; and that I consent to be legally obligated to do so within 7 calendar days of receiving such a request from the Commission.

PRINT SUBMISSION

What is your complaint about?

Please select the option that best describes your complaint.

Other

Is this supplemental information to a previous complaint?

No

In your own words, describe the conduct or situation you are complaining about.

SUMMARY OF COMPLAINT

I am submitting this Tip (TCR) to report potential violations of U.S. securities laws arising from systemic internal-controls failures, unauthorized access to regulated communications, and improper handling of nonpublic personal information at Goldman Sachs & Co. LLC (“GS”). Evidence suggests that former GS employees retained or accessed internal Outlook email archives and HR records years after their departure from the firm. These internal records were subsequently used in private Connecticut civil protective-order proceedings in 2025, without my consent and wholly outside any GS business or regulatory purpose.

The conduct raises concerns under:

Exchange Act §13(b)(2)(A)–(B) (internal controls; books and records)

Rule 17a-4 (preservation/safeguarding of broker-dealer communications)

Regulation S-P (privacy of consumer information; Safeguards Rule)

Regulation S-ID (identity theft red-flag requirements)

Regulation SCI and SEC cybersecurity guidance

FINRA Rule 3110 (supervisory system failures relevant to SEC oversight of SROs)

The facts indicate failures in:

termination of access privileges

monitoring and safeguarding of regulated email systems

data-retention and destruction controls

protection of nonpublic personal information

oversight of former registered personnel

the accuracy and completeness of internal books and records

In addition, there appear to be irregularities in Goldman Sachs' internal HR and recordkeeping practices. My written severance letter from 2016 states that my termination was a 'non-voluntary termination as part of a downsizing.' However, I was verbally informed that my termination was for cause and was directed not to contact a Goldman Sachs registered representative. This discrepancy raises concerns about the accuracy and integrity of internal HR records and whether internal books and records were maintained consistent with Exchange Act §13(b)(2). While this issue is distinct from the cybersecurity concerns, it supports a broader pattern of inconsistent internal recordkeeping within Goldman Sachs systems.

DETAILED TIMELINE AND SEC-RELEVANT FACTS

1. Internal GS Emails Printed by Former GS Employees (2017–2025)

In 2017, after my employment ended, I exchanged personal emails with Robert (“Bob”) Boroujerdi, then a Goldman Sachs employee and FINRA-registered representative.

In January 2025, these internal GS emails appeared as exhibits in Mr. Boroujerdi's Connecticut Superior Court civil protective-order filings.

The printed email headers show the messages were printed from the Outlook mailbox of:

“Tamamoto, Craig (HCM)” — a former Goldman Sachs Human Capital Management employee who had left the firm years earlier.

Both Mr. Boroujerdi and Mr. Tamamoto were no longer GS employees at the time these emails were printed, retained, or produced.

Neither individual should have had any:

access to archived GS emails,

ability to print internal Outlook data, or

possession of regulated GS communications after separation.

SEC Implications

These facts indicate:

failures in Rule 17a-4 preservation and safeguarding of broker-dealer communications

insufficient revocation of access privileges

lack of monitoring of communications systems used by registered representatives

potential exfiltration of regulated internal communications

weaknesses in Regulation S-P and Regulation SCI cybersecurity expectations

internal-controls failures under Exchange Act §13(b)

2. Possible Unauthorized Disclosure of HR Emergency-Contact Information

In January 2025 and again in May 2025, an individual identifying herself as associated with Mr. Boroujerdi's legal counsel contacted my father using the exact emergency-contact information I had provided exclusively to Goldman Sachs HCM (2014–2016).

My father and I:

do not share a last name,

do not share an address, and

do not have publicly linked contact information.

The caller possessed data that exists only in GS internal HR systems.

SEC Implications

These facts suggest:

misuse or unauthorized retention of nonpublic personal information

possible violations of Reg S-P (Safeguards Rule)

identity-linkage risks implicating Reg S-ID

insufficient supervision of data leaving the firm

failure to secure HR/HCM systems in a regulated entity

Unauthorized disclosure of nonpublic personal information maintained by a broker-dealer is a recognized cybersecurity event.

3. Goldman Sachs Did Not Address These Disclosures

On November 26, 2025 and December 7, 2025, I notified Goldman Sachs Privacy, HCM, and Regulatory Inquiries that:

internal GS emails were printed and used by former employees,

my emergency-contact information appears to have been disclosed, and

internal HR records appear inconsistent or inaccurate.

To date, Goldman Sachs has not provided any substantive response or acknowledgment, nor any indication that it initiated an internal investigation or remediation.

SEC Implications

Failure to investigate, remediate, or respond indicates:

possible violations of Regulation S-P

inadequate cybersecurity controls under SEC guidance

failures in books and records accuracy

insufficient supervisory systems over sensitive data

possible failure to identify or report a cybersecurity event

4. Irregularities in Internal HR Recordkeeping Related to My Termination

My written severance letter (2016) classifies my termination as a “non-voluntary termination as part of a downsizing.”

However, I was verbally told that my termination was for cause and was directed not to contact a Goldman Sachs registered representative.

The written and verbal accounts conflict materially.

SEC Implications

This inconsistency raises questions regarding:

the accuracy and integrity of internal records

possible misclassification of internal data

completeness of books and records under Exchange Act §13(b)(2)

broader internal-controls weaknesses consistent with the unauthorized data disclosures

Although separate from the cybersecurity concerns, this pattern supports the overall inference of systemic internal data-governance gaps at GS.

POTENTIAL SEC VIOLATIONS

Exchange Act §13(b)(2) — internal accounting controls; books and records

Exchange Act Rule 17a-4 — preservation and safeguarding of broker-dealer communications

Regulation S-P (Safeguards Rule) — failure to protect nonpublic personal information

Regulation S-ID — identity-theft red-flag monitoring failures

Regulation SCI / cybersecurity guidance — inadequate controls over system access

FINRA Rule 3110 (supervision), relevant to SEC oversight of SRO compliance

REQUESTED ACTION BY THE SEC

I respectfully request that the SEC:

Investigate how former GS employees were able to print or retain internal Outlook communications years after termination.

Determine whether GS violated internal-controls requirements under Section 13(b).

Assess whether GS complied with Rule 17a-4 obligations to safeguard broker-dealer communications.

Review whether GS properly protected nonpublic personal information under Regulation S-P.

Evaluate the adequacy of GS's cybersecurity, access-privilege controls, and supervisory systems.

Determine whether the incidents should have triggered internal or external cybersecurity event reporting.

I am submitting this information voluntarily and can provide additional documentation, including the email printouts and court filings.

Are you having or have you had difficulty getting access to your funds or securities?

No

Did you suffer a loss?

No

When did you become aware of the conduct? (mm/dd/yyyy)

06/17/2025

When did the conduct begin? (mm/dd/yyyy)

11/07/2017

Is the conduct ongoing?

Unknown

Has the individual or firm acknowledged the conduct?

No

How did you learn about the conduct? You may select more than one answer.

Broker-dealer records, Internal business documents, Publicly available information

Have you taken any action regarding your complaint? You may select more than one answer.

Complained to firm, Complained to other regulator, Legal action

Provide details.

On November 26, 2025, I contacted Goldman Sachs' Privacy Office, Human Capital Management (HCM), and Regulatory Inquiries to request my personnel records and any data or documents the firm maintained about me. This request included my DSAR and my personnel-file request. Goldman Sachs did not respond.

On December 7, 2025, I sent a second notification to the same departments that internal Goldman Sachs Outlook emails from 2017 – showing print headers from former GS employee “Tamamoto, Craig (HCM)” – had appeared as exhibits in Connecticut civil protective-order filings in 2025. In that email, I explained that these documents suggested unauthorized access, retention, or disclosure of internal GS communications by former employees. I also informed the firm that my GS emergency-contact information may have been disclosed without authorization.

Goldman Sachs has not acknowledged receipt of either the November 26 or December 7 notifications, has not provided any substantive response, and has not indicated that it initiated any internal investigation or remediation.

Separately, I submitted a complaint to the New York Department of Financial Services (NYDFS) regarding potential cybersecurity and data-governance failures under 23 NYCRR Part 500. NYDFS has acknowledged receipt of that complaint.

I am also involved in Connecticut civil proceedings where the internal GS documents were submitted as exhibits, and I have filed a related tort action concerning the misuse of those documents. No party involved has provided any explanation for how former GS personnel possessed or accessed internal Goldman Sachs records years after leaving the firm.

To date, no corrective action, explanation, or remediation has been provided by Goldman Sachs or any other involved party.

Who are you complaining about?

Person or Firm 1

Are you complaining about a person or a firm?

Firm

Select the title that best describes the firm the complaint is about.

Brokerage Firm/Broker-Dealer

Are you or were you associated with the person or firm when the alleged conduct occurred?

No

Identifier Type

Ticker Symbol

Ticker Symbol

GS

Are you a current or former Employee, Officer, Partner, or Employee Director of any entity you are complaining about?

Yes

Check all that apply.

Employee

Are you a current or former Non-Employee Director, Consultant, Contractor or Trustee of any entity you are complaining about?

No

Firm Name

Goldman Sachs & Co. LLC

Street Address

200 West Street

Country

United States

Zip / Postal Code

10282

City

NEW YORK

State / Province

NY

Website

goldmansachs.com

If the complaint is about an entity or person that has custody or control of your investments, have you had difficulty contacting that entity or person?

No

Person or Firm 2

Are you complaining about a person or a firm?

Person

Select the title that best describes the person the complaint is about.

Executive officer or director

Where is the person that you are complaining about employed?

Formerly employed at Goldman Sachs & Co. LLC. Current employer unknown.

Are you or were you associated with the person or firm when the alleged conduct occurred?

Yes

How are you or were you associated with the person or firm you are complaining about?

Former Goldman Sachs employee; professional acquaintance.

Person's Title

Mr

First Name

Robert

Middle Name

Darius

Last Name

Boroujerdi

Street Address

3 Keenes Road

Country

United States

Zip / Postal Code

06880

City

WESTPORT

State / Province

CT

If the complaint is about an entity or person that has custody or control of your investments, have you had difficulty contacting that entity or person?

No

Person or Firm 3

Are you complaining about a person or a firm?

Person

Select the title that best describes the person the complaint is about.

Employee

Where is the person that you are complaining about employed?

Formerly employed at Goldman Sachs & Co. LLC. Current employer The D.E. Shaw Group

Are you or were you associated with the person or firm when the alleged conduct occurred?

Yes

How are you or were you associated with the person or firm you are complaining about?

He was an HR representative involved in administering my termination process during my employment at Goldman Sachs.

Person's Title

Mr

First Name

Craig

Last Name

Tamamoto

If the complaint is about an entity or person that has custody or control of your investments, have you had difficulty contacting that entity or person?

No

Which investment products are involved?

Select the type of product involved in your complaint.

Other

Please select the category that best describes the security product.

Other

For other, please provide more information.

No investment product is involved. The complaint concerns internal-controls failures, unauthorized access to Goldman Sachs internal Outlook communications, improper retention of broker-dealer records by former employees, and possible violations of Regulation S-P, Regulation S-ID, Rule 17a-4, and Exchange Act §13(b).

Enter the product name(s), if known.

No security product involved.

About you

Are you filing this tip under the SEC's whistleblower program?

Yes

Are you an attorney filling out this form on behalf of an anonymous whistleblower client who is seeking an award?

No

Title

Ms

First Name

Priyamol

Last Name

Ross

Street Address

26 Field Ct

Country

United States

Zip / Postal Code

12601-5209

City

Poughkeepsie

State / Province

NY

Mobile Telephone

6315237060

Email Address

priya.marie.ross@gmail.com

What is the best way to reach you?

Email

Are you represented by an attorney in connection with this matter, or would you like to provide your attorney's contact information?

No

Select the profession that best represents you.

Other

For Other, please specify.

Former Goldman Sachs employee. Currently not employed.

Have you reported the matter at issue in this submission to your supervisor, compliance office, whistleblower hotline, ombudsman, or any other available mechanism for reporting possible violations at any entity you are complaining about?

Yes

If you answered "Yes," please provide details.

Yes. I reported the matter internally to Goldman Sachs. On November 26, 2025, I emailed the Privacy Office, Human Capital Management, and Regulatory Inquiries requesting my personnel file and data records and I submitted a whistleblower/ethics report through the Goldman Sachs internal portal. On December 7, 2025, I emailed the same departments notifying them that internal Outlook emails printed from a former employee's mailbox had appeared in 2025 court filings and that my emergency-contact information may have been improperly accessed or disclosed. I have received no substantive response.

Separately, after Goldman Sachs did not respond, I submitted a complaint to the New York Department of Financial Services (NYDFS) regarding potential cybersecurity and data-governance failures under 23 NYCRR Part 500.

Were you retaliated against for reporting the matter at issue in this submission either internally at the entity or to a regulator?

No

Has anyone taken steps to prevent you from reporting this violation to the SEC?

No

Are documents or other information being submitted that could potentially identify the whistleblower?

Yes

Identify with particularity any documents or other information in your submission that you believe could reasonably be expected to reveal your identity.

Emails with my name and email addresses visible, 2015 performance review with my name and possibly Employee ID visible, 2016 severance letter with my name, address and employee ID visible.

Does the whistleblower want to be eligible to apply for a whistleblower award?

Yes

1. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer or employee of the Department of Justice; the Securities and Exchange Commission; the Comptroller of the Currency; the Board of Governors of the Federal Reserve System; the Federal Deposit Insurance Corporation; the Office of Thrift Supervision; the Public Company Accounting Oversight Board; any law enforcement organization; or any national securities exchange, registered securities association, registered clearing agency, or the Municipal Securities Rulemaking Board?

No

2. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer, or employee of a foreign government, any political subdivision, department, agency, or instrumentality of a foreign government, or any other foreign financial regulatory authority as that term is defined in Section 3(a)(52) of the Securities Exchange Act of 1934 (15 U.S.C. Section §78c(a)(52))?

No

3. Did you acquire the information being submitted to us through the performance of an engagement required under the federal securities laws by an independent public accountant?

No

4. Are you providing this information pursuant to a cooperation agreement with the SEC or another agency or organization?

No

5. Are you a spouse, parent, child, or sibling of a member or employee of the SEC, or do you reside in the same household as a member or employee of the SEC?

No

6. Have you or anyone representing you received any request, inquiry or demand that relates to the subject matter of your submission (i) from the SEC; (ii) in connection with an investigation, inspection or examination by the Public Company Accounting Oversight Board, or any self-regulatory organization; or (iii) in connection with an investigation by Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority?

No

7. Are you currently a subject or target of a criminal investigation, or have you been convicted of a criminal violation, in connection with the information you are submitting to the SEC?

No

8. Did you acquire the information being provided to us from any person described in Questions 1 through 7?

No

I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information, and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry.

Agree

Attach Files

Upload Document(s)

- *SEC Summary of Complaint.pdf* (89.62 KB)
- *Combined GS docs for regulatory agencies.pdf* (6.21 MB)