



Ethics

Our reputation defines us in the marketplace. That's why Deloitte ethics teams continue to proactively strengthen our culture of integrity, stressing quality and consistency across the network. We commit to conducting business with honesty, distinctive quality and high levels of professional behavior.

Deloitte's [Global Principles of Business Conduct](#) ("Global Code") outlines our ethical commitments as a network and expectations for our approximately 264,000 people, giving us a strong, principled foundation. The Deloitte Integrity Imperative, launched in May 2017, amplifies the Global Code across the network by empowering leaders to set a strong tone from the top; encouraging people to speak up when they witness anything that runs counter to our Global Code; and helping Deloitte act quickly and appropriately in the face of misconduct.

The Deloitte Global Ethics team and member firm Ethics officers continue to work closely with senior Deloitte leaders to build and enhance the foundations of the network's ethics program, which is composed of the following elements:

- The Global Code;
- Deloitte Global ethics policy that sets out the requirements for member firms' own ethics programs;
- Deloitte ethics training programs, including online courses, classroom programs and facilitator-led interactive case discussions (ethics training is required for all new hires upon joining Deloitte and for all Deloitte people every two years);
- Channels for reporting ethics issues and concerns that emphasize confidentiality and nonretaliation;
- Support activities—including communications, workshops and webinars—to facilitate best practice sharing among Deloitte ethics people;
- Provision of an ethics survey for Deloitte people, a self-assessment questionnaire and other tools (such as focus group guidance) to measure the effectiveness of ethics programs across the Deloitte network;
- An annual confirmation from member firms to Deloitte Global that all of their people have read, understood and are in compliance with the Global Code; and
- A practice-review program to measure compliance with Deloitte Global ethics policy and continuous improvement in ethics programs over time.

Anti-corruption commitment

We actively support multiple efforts to eradicate corruption throughout the world. Deloitte Global was an early signatory to the United Nations Global Compact (UNGC) and to the World Economic Forum's Partnering Against Corruption Initiative (PACI).

The Deloitte Global Anti-Corruption team and member firm Anti-Corruption leaders work closely with senior Deloitte leaders to build and enhance a globally consistent anti-corruption program across the Deloitte network, which includes the following elements:

- A global anti-corruption policy that includes requirements for member firms' own anti-corruption programs and addresses matters such as bribery, facilitation payments, political and charitable contributions, and gifts and entertainment;
- Anti-corruption training that includes applicable policies, corruption red flags relevant to Deloitte and case scenarios;
- Support activities—including communications, workshops and webinars—to facilitate best practice sharing among Deloitte Anti-Corruption people;
- Annual member firm anti-corruption self-assessment survey and other guidance and tools (such as guidance on anti-corruption testing and monitoring) to measure the effectiveness of anti-corruption programs across the Deloitte network;



- A globally consistent process to perform anti-corruption due diligence on subcontractors, marketplace alliances, vendors and suppliers that are considered for business relationships;
- A globally consistent methodology and process for Deloitte member firms to perform corruption risk assessments;
- An annual confirmation from member firms to Deloitte Global that all of their people acknowledge that they have read, understood and agree to comply with the local anti-corruption policy and are not in violation of this policy; and
- A review program to assess compliance with Deloitte Global anti-corruption policies and encourage continuous improvement in member firm anti-corruption programs.

Strengthening our resolve

Deloitte's Integrity Imperative enhances Deloitte Global's existing ethics program by reinforcing many business and governance processes and introducing activities that further promote consistency and diligence across the network. These include:

- Defining expectations for member firms' boards of directors in governing our ethical culture, ethical risks and ethics program agenda;
- Developing an "Ethics Officer Playbook" to set clear expectations and reinforce the strategic role and responsibilities of member firm Ethics officers;
- Launching engaging communications that drive tone at the top and bring the Global Code to life; and
- Implementing a third-party ethics help line and global nonretaliation policy that will build trust in the reporting process.

Multilateral initiatives

Deloitte plays a role in various external efforts to promote ethical conduct in the business world. These include:

- **World Economic Forum's PACI.** David Cruickshank, Deloitte Global Chairman, is the co-chair of the PACI Vanguard Anti-Corruption CEO leadership program.
- **Business and Industry Advisory Committee (BIAC) to the Organization for Economic Corporation and Development.** Gerrie Lenting, partner, Deloitte Northwest Europe, is vice chair of the BIAC task force on anti-bribery and corruption.
- **University of Notre Dame Deloitte Center for Ethical Leadership.** Members of the advisory board include several Deloitte LLP (US) leaders, including Deloitte LLP Chief Ethics & Compliance Officer Glenn Stastny.
- **Ethics Research Center.** Stastny is a member of the board of directors.
- **Center for Professional Responsibility in Business and Society, University of Illinois College of Business.** Stastny is a member of the advisory board.

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