



Ethics

Deloitte's reputation is one of our most cherished assets. It distinguishes Deloitte in the marketplace, differentiates Deloitte from the competition and enables us to attract the world-class talent that is our hallmark. That's why Deloitte's ethics teams work diligently to proactively strengthen the culture of integrity across the organization. Deloitte is committed to conducting business with transparency, honesty and the utmost professionalism.

Our [Global Principles of Business Conduct](#) ("Global Code") outline Deloitte's ethical commitments and expectations for approximately 312,000 Deloitte people globally, giving the organization a strong foundation built upon indelible principles. At Deloitte, we have placed ethical culture and values at the heart of our agenda, and we understand the critical responsibility Deloitte has to serve the public interest. Driving a proactive approach to ethics and building and sustaining a culture of integrity helps Deloitte people make the best professional decisions every day.

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

- The Global Code;
- A global ethics policy that sets out the requirements for member firms' own ethics programs;
- A global nonretaliation policy that makes firm Deloitte's commitment to a nonretaliatory workplace;
- Deloitte ethics training programs—including online courses, classroom programs and facilitator-led interactive case discussions—and communications campaigns. Ethics training is required for all new hires upon joining Deloitte, upon promotion to manager (specific to their roles) and for all Deloitte professionals every two years;
- Channels for reporting ethics issues and concerns that emphasize confidentiality and nonretaliation;
- Support activities—including communications, workshops and webinars—to facilitate the sharing of best practices among Deloitte member firm ethics teams;
- Completion of an ethics survey, a self-assessment questionnaire and other tools (such as guidance for running focus group sessions) to measure the effectiveness of ethics programs across Deloitte;
- An annual confirmation by all Deloitte professionals that they have read, understood and are in compliance with the Global Code; and
- Detailed review programs to measure and monitor compliance with the global ethics policy and drive improvement in member firm ethics programs over time.

Further, Deloitte's Global Ethics and Talent teams have developed and rolled out a new anti-discrimination and anti-harassment (including sexual harassment) policy and training minimum expectations, which will be implemented in FY20.

Deloitte Integrity Imperative

The Deloitte Integrity Imperative, launched in May 2017, amplifies the Global Code across the organization by empowering leaders to set a strong tone from the top, encouraging people to speak up when they witness anything that runs counter to the Global Code, and helping Deloitte act quickly and appropriately in the face of misconduct.

During FY2019, Deloitte Global and member firm Ethics teams worked to embed the Integrity Imperative. Deloitte has strengthened its global ethics policy requirements and sought to enhance its existing ethics program by reinforcing many business and governance processes and embedding the initiative's new activities to further promote consistency and diligence across the organization. This initiative has focused on four key areas:

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- **Communications and learning**, to raise awareness and bring the Global Code to life. Elements include:
 - *Leading with integrity*, an interactive, senior-level ethics learning program to help Deloitte member firm leaders set the tone for their teams. It is currently being rolled out across the network; and
 - A comprehensive ethics curriculum for new and experienced hires.
- **Governance and leadership accountability**, to hold leaders responsible for taking a proactive approach to managing ethical risk and nurturing an ethical culture within their firms. Elements include:
 - Enhanced ethical due diligence processes for member firm CEOs and board chairs;
 - Enhanced expectations for member firms' boards of directors in governing ethical culture, ethical risks and ethics program agenda; and
 - An *Ethics Officer Playbook* to set clear expectations and reinforce the strategic role and responsibilities of member firm Ethics officers.
- **Measurement and monitoring**, to ensure Deloitte member firms effectively assess progress, identify gaps and build world-class programs. Elements include:
 - Robust measurement of implementation effectiveness of new and enhanced requirements within member firms;
 - Consultative visits with member firm leaders to collaborate on and enhance local ethics programs; and
 - A new ethics program maturity model to drive continuous improvement.
- **A speak-up environment**, to build trust in reporting processes and create a culture where Deloitte professionals have the courage and confidence to voice their concerns when things don't feel right. Elements include:
 - Implementing and embedding a third-party ethics helpline called Deloitte Speak Up or similar, local third-party services; and
 - Defining member firm nonretaliation policies and implementing robust retaliation monitoring procedures.

Anti-corruption commitment

Deloitte actively supports 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 Deloitte 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 and case scenarios;
- Support activities—including communications, workshops and webinars—to facilitate the sharing of best practices;
- Annual member firm anti-corruption self-assessments and guidance and tools (such as guidance on anti-corruption testing and monitoring) to measure the effectiveness of anti-corruption programs across Deloitte;
- A globally consistent process to perform anti-corruption due diligence on nonclient third parties, including subcontractors, marketplace alliances, vendors and suppliers;
- A globally consistent methodology and process for Deloitte member firms to perform corruption risk assessments;

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- An annual confirmation from each member firm to Deloitte Global that all member firm people 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 drive continuous improvement in member firm anti-corruption programs.

Multilateral initiatives

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

- **Business and Industry Advisory Committee (BIAC) to the Organization for Economic Cooperation and Development.** Gerrie Lenting, partner, Deloitte North and South 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.** Glenn Stastny is a member of the board of directors.
- **Center for Professional Responsibility in Business and Society, University of Illinois College of Business.** Glenn Stastny is a member of the advisory board.

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