

**Deloitte.**



**A new mindset for action**  
2018 Global Impact Report

## Ethics

Our reputation defines us in the marketplace. That's why Deloitte ethics teams continue to proactively strengthen our culture of integrity across the network. We are committed to conducting business with honesty and the utmost professionalism.

Our [Global Principles of Business Conduct](#) ("Global Code") outline Deloitte's ethical commitments and expectations for our more than 286,000 people globally, giving our network 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 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 networkwide communications campaigns (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 the sharing of leading practices among Deloitte member firm ethics teams;
- Completion of an ethics survey, 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 by all Deloitte people that they have read, understood and are in compliance with the Global Code; and
- A practice-review program to measure compliance with the global ethics policy and drive improvement in member firm ethics programs over time.

### Deloitte Integrity Imperative

The Deloitte Integrity Imperative is an initiative designed to amplify our Global Code and ensure ethics remains one of leadership's highest priorities. At Deloitte, we have placed ethical culture and values at the heart of our leadership agenda, and we understand the critical responsibility we have to serve the public interest. By driving a proactive approach to ethics and building and sustaining our culture of integrity, we help our people to make the best professional decisions every day.

We have sought to enhance Deloitte's existing ethics program by reinforcing many business and governance processes and introducing activities that further promote consistency and diligence across the network. In doing so, we aim to ensure that:

- Deloitte leaders feel empowered to set a strong tone from the top;
- Deloitte people speak up when they witness anything that runs counter to the Global Code; and

- Deloitte member firms act quickly and appropriately in the face of misconduct.

This initiative focuses on four key areas:

**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 leaders set the tone for their teams;
- A comprehensive ethics curriculum for new and experienced hires; and
- The *Have you heard?* video campaign, featuring a series of animated, engaging and relatable stories that drive consistent messaging across the network.

**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 expectations for member firms' boards of directors in governing our ethical culture, ethical risks and ethics program agenda; and
- A new *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 firms effectively assess progress, identify gaps and build world-class programs. Elements include:

- An annual ethics survey delivered in all member firms;
- Consultative visits with member firm leaders to collaborate on and enhance local ethics programs; and

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- 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 our people have the courage and confidence to voice their concerns when things don't feel right. Elements include:

- Implementing *Deloitte Speak Up*, a third-party ethics helpline; and
- Introducing a global nonretaliation policy and consistent ethics incident-response processes.

### 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 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 leading practices;

- Annual member firm anti-corruption self-assessments 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;
- A globally consistent methodology and process for Deloitte member firms to perform corruption risk assessments;
- 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:

- **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 Cooperation 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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