Globally connected

Structured to lead



The Deloitte network is made up of firms that are members of Deloitte Touche Tohmatsu Limited (DTTL), a UK private company limited by guarantee. This structure allows the member firm network to be a leader at all levels—locally, nationally, and globally—because its central governance policies are sensitive to the professional environments and cultures of individual countries. Individual member firms have access to the skills and knowledge of other member firms, the ability to consult with the entire Deloitte network, and the benefit of the network's market recognition and reputation. DTTL itself does not provide services to clients.

Member firm structure

The partners of Deloitte member firms are generally the sole owners of their respective member firms. Their member firms are organized on an individual country or regional basis, and each operates within the legal and regulatory framework of its particular jurisdiction. They are separate and independent firms that are owned and managed locally. These firms have come together to practice under a common brand, methodologies, client service standards, and other professional standards and guidelines.

The member firm structure fosters compliance with rules of local ownership and management governing the accountancy profession in many countries. It also reflects the fact that the member firms are not subsidiaries or branch offices of a global parent. Rather, they are separate and distinct locally formed legal entities that have voluntarily joined the network to coordinate their approach to client service.

This structure confers significant strengths: a deep understanding of local markets and a sense of responsibility among member firms professionals, who have a direct stake in the integrity and growth of their local practices.

Global cooperation

Deloitte member firms support and adhere to the purposes and policies of DTTL by:

- Conducting themselves in a manner that sustains the reputation of the Deloitte member firm network;
- Aligning national plans, strategies, and operations with those of DTTL, as appropriate, in consultation with DTTL's executive management;
- Adhering to DTTL's requirements regarding professional standards, shared values, methodologies, governance, and systems of quality control and risk; and
- Advising DTTL of all proposed joint ventures, joint practices, mergers, and other cooperation arrangements and combinations of any type with other member firms, as well as practice activity in jurisdictions other than those assigned to the member firm.

2014 Global Report

HOME

EXECUTIVE MESSAGE

GLOBAL LEADER FOR CLIENTS

DISRUPTION: LEADING THE PACK

LEADING TOGETHER

LEADING WITH INTEGRITY

Quality and integrity

Relentless focus on risk management

Data privacy and security

Regulatory and public policy engagement

Ethics

Independence

Globally connected

Global security

Reporting process

Metrics

Contact us

GlobalReport@deloitte.com

Learn more

www.deloitte.com/GlobalReport

Stay connected











#GR2014

Produced by DTTL Global Brand & Communications

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax, and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 210,000 professionals are committed to becoming the standard of excellence.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

For the convenience of the reader, a member firm of DTTL in a particular country is identified in the body of this report by the word "Deloitte" coupled with a country name (e.g., Deloitte Greece), in lieu of using the actual legal name of the member firm of DTTL in that country. In many countries, services may be provided by the actual member firms but could also be provided in addition by—or solely by—subsidiaries or affiliates of the DTTL member firm in that country, which are often organized as separate legal entities.

Specifically, with respect to the United States, Deloitte LLP is the member firm of DTTL and does not provide services. Services in the United States are provided by Deloitte LLP's subsidiaries; including Deloitte & Touche LLP, Deloitte Tax LLP, Deloitte Consulting LLP, and Deloitte Financial Advisory Services LLP. All of these U.S. entities are referred to in this publication as "Deloitte United States." Certain services may not be available to attest clients under the rules and regulations of public accounting. Additionally, for the purposes of this publication only, individuals are identified by their name and the nomenclature discussed above for referring to a DTTL member firm, whether that individual is a partner, principal, shareholder, member, director, or employee of that DTTL member firm or one or more of its subsidiaries or affiliates (e.g., Paige Flanagan, Deloitte Ireland).

© 2014. For information, contact Deloitte Touche Tohmatsu Limited.

HOME

EXECUTIVE MESSAGE

GLOBAL LEADER FOR CLIENTS

DISRUPTION: LEADING THE PACK

LEADING TOGETHER

LEADING WITH INTEGRITY