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<th>Sample topics</th>
<th>Type of response (may vary across Deloitte)</th>
<th>Areas of high stakeholder concern</th>
</tr>
</thead>
</table>
| Member firm clients    | Ongoing                                                  | Publicly traded company clients, including their audit committees and boards of directors | • Service needs of clients  
• Independence  
• Ethics  
• Security and privacy concerns  
• Value of trusted advisor relationship  
• Need for industry understanding  
• Sustainability reporting  
• Supply chain risks and standards  | • New service offerings  
• Organizing client service around industries  
• Lead client service roles and responsibility  
• Adoption of anti-corruption policy  
• Adoption of policy regarding privacy programs and leadership  
• IT security policies  
• Voluntary sustainability reporting  
• Supply chain policies and codes of conduct  
• Chief Confidentiality Officer  | • Ethics and integrity  
• Client satisfaction  
• Governance, risk, and compliance  
• Protection of public interest  
• Anti-corruption  
• Corporate responsibility commitment  
• Privacy and data security  
• Environmental performance  
• Supply chain risks/issues  
• Value of service |
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</thead>
<tbody>
<tr>
<td>Deloitte people, their families, and future talent</td>
<td>Ongoing</td>
<td>• Current, former, retired, and prospective employees</td>
<td>• Job satisfaction elements</td>
<td>• Flexible work arrangements</td>
<td>• Employee development</td>
</tr>
<tr>
<td></td>
<td>• 24/7 support and emergency hotlines</td>
<td>• Work-life balance</td>
<td>• Benefits package changes</td>
<td>• Diversity and fair treatment</td>
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<td></td>
<td>• Internal discussions</td>
<td>• Career advancement</td>
<td>• Extension of certain services to family members</td>
<td>• Ethics and integrity</td>
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<td></td>
<td>• Alumni network</td>
<td>• Fair treatment</td>
<td>• Mentoring programs</td>
<td>• Client satisfaction</td>
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<td></td>
<td>• Social media, external and internal</td>
<td>• Privacy</td>
<td>• Coaching programs</td>
<td>• Privacy and data security</td>
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<td></td>
<td>• Recruiting events</td>
<td>• Security</td>
<td>• Opportunities for global deployments</td>
<td>• Governance, risk, and compliance</td>
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<td></td>
<td>• Exit interviews</td>
<td>• Contributions to society</td>
<td>• Industry training</td>
<td>• Corporate responsibility commitment from leadership</td>
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<td></td>
<td>• Confidential ethics hotline</td>
<td>• Environmentally sustainable operations</td>
<td>• Wellness programs</td>
<td>• Protection of public interest</td>
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<td></td>
<td>• Training sessions</td>
<td>• Access to technology</td>
<td>• Updates to software and hardware</td>
<td>• Public policy positions</td>
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<tr>
<td></td>
<td>• Community involvement and volunteering opportunities</td>
<td>• Diversity</td>
<td>• Education, safety, and support mobile applications</td>
<td>• Environmental performance</td>
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<td></td>
<td></td>
<td>• Ethics</td>
<td>• Volunteering programs</td>
<td>• Health and safety</td>
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<td></td>
<td></td>
<td>• Travel and mobility</td>
<td>• Ensuring safety of engagement teams</td>
<td>• Community engagement</td>
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<td></td>
<td>Multiple times a year</td>
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<td>• Labor rights</td>
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<td>• Performance reviews</td>
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<td>• Compensation</td>
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<td>• Employee councils</td>
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<td>• Work/life balance</td>
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<td>• Advisory councils</td>
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<td>• Compensation</td>
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<td>• Town-hall meetings</td>
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<td>• Professional standards</td>
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<td>• Affinity groups</td>
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<td>• Professional performance</td>
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<td></td>
<td>Annual basis</td>
<td>• People survey</td>
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<td></td>
<td>• Partner meetings</td>
<td>• Partner survey</td>
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</tbody>
</table>
### Key stakeholder groups

#### Governments and regulators

**Engagement approach and typical frequency of interaction**
- Ongoing and/or ad hoc
  - Contribution to shaping of new regulation
  - Collaboration on policy
  - Participation in development of standards
  - Website and current event monitoring
  - Responsiveness to inquiries
- Annual or regular recurring basis
  - Quality/performance reviews

**Sample of representative members**
- National financial market regulators
- Audit oversight bodies
- Finance ministers and central bank governors

**Sample topics**
- Auditor independence
- Transparency
- Quality
- Competitiveness of markets
- Diversity
- Corporate governance
- Confidentiality and data privacy

**Type of response (may vary across Deloitte)**
- Participation in advisory and advocacy groups
- Independence policies and monitoring
- Audit standards
- Responses to reviews
- Employee diversity programs
- Supplier diversity programs
- Issuance of transparency reports

**Areas of high stakeholder concern**
- Protection of public interest
- Anti-corruption
- Public-policy positions
- Ethics and integrity
- Diversity and fair treatment
- Governance, risk, and compliance
- Privacy and data security
- Health and safety
- Transparency
- Environmental performance

#### Professional associations

**Engagement approach and typical frequency of interaction**
- Ongoing
  - Involvement in committees and working groups
  - Representation on leadership councils
  - Attendance at conferences
- Ad hoc
  - Collaboration on industry white papers
  - Speaking engagements
  - Participation in development of standards

**Sample of representative members**
- Associations of certified/chartered accountants
- Associations of tax professionals
- Management consulting professional associations
- Financial advisory professional associations

**Sample topics**
- Governance
- Barrier-free trade
- Sustainable development
- Adherence to professional performance standards
- Financial performance
- Standards for auditing of non-financial information

**Type of response (may vary across Deloitte)**
- Standards for engagement acceptance and performance
- Peer reviews
- Commentaries on proposed standards
- Training
- Thoughtware
- Strategy formulation

**Areas of high stakeholder concern**
- Professional standards
- Professional performance
- Employee development
- Public-policy positions
- Ethics and integrity
- Governance, risk, and compliance
- Protection of public interest
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<tr>
<td>Nonprofit organizations and local communities</td>
<td>Ongoing • Board representation • Pro bono engagements • Collaborations • Volunteering • Social media • Electronic mail • Meetings and conferences • Speaking engagements</td>
<td>• Global Business Coalition-Education • Junior Achievement Worldwide • Teach For All • CDP (formerly Carbon Disclosure Project) • International Organization for Migration • Local business and community organizations</td>
<td>• Training • Performance improvement • Funding • Marketing • Specific agendas germane to their cause (e.g., sustainability, education, humanitarian action, diversity, etc.) • Local business promotion • Transparency in reporting • Cross-sector collaboration</td>
<td>• Skills-based volunteering • Community volunteering • IMPACT day • Pro bono engagements • Foundation and firm monetary and in-kind gifts • Voluntary sustainability reporting</td>
<td>• Youth education and unemployment • Diversity and fair treatment • Ethics and integrity • Anti-corruption • Human rights • Transparency • Corporate responsibility commitment • Public-policy positions • Privacy and data security • Environmental performance • Community involvement • Protection of public interest • Social progress and equality</td>
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| International multi-stakeholder organizations | Ongoing  
- Steering committee memberships  
- Organizational stakeholder meetings |  
- United Nations  
- World Economic Forum  
- World Business Council for Sustainable Development  
- International Integrated Reporting Committee  
- Global Reporting Initiative  
- International Business Leaders Forum  
- Cross-industry business alliances |  
- Establishment of and adherence to international norms  
- Understanding of frameworks and initiatives  
- Economic, social, and humanitarian development |  
- Pro bono engagements  
- Internal and external training  
- Thoughtware  
- Working towards integrated reporting for Deloitte  
- Voluntary reporting on sustainability  
- GHG reduction targets in place or in development (varies across member firms) |  
- Ethics and integrity  
- Anti-corruption  
- Public policy  
- Protection of public  
- Diversity and fair treatment  
- Education  
- Youth unemployment  
- Governance, risk, and compliance  
- Corporate responsibility commitment  
- Privacy and data security  
- Environmental performance  
- Human rights  
- Health and safety  
- Community engagement  
- Physical security  
- Social progress and equality |
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<td>Suppliers</td>
<td>Ongoing</td>
<td>Software suppliers</td>
<td>• Contract terms including pricing and payment</td>
<td>• Establishment of alliances</td>
<td>• Ethics and integrity</td>
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<td></td>
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<td>Hardware suppliers</td>
<td>• Features and functionality</td>
<td>• Establishment of preferred vendors</td>
<td>• Anti-corruption</td>
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<td>Travel service suppliers</td>
<td>• Issue resolution</td>
<td>• Establishment of green purchasing practices</td>
<td>• Diversity and fair treatment</td>
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<td></td>
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<td>Consultants</td>
<td>• Confidentiality</td>
<td>• Contracts</td>
<td>• Privacy and data security</td>
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<td>• Sales projections</td>
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<td>• Opportunities for (mutual) sustainable solutions</td>
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<td>• Opportunities for collaboration</td>
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<tr>
<td>Industry and market analysts</td>
<td>Ongoing</td>
<td>Forrester</td>
<td>• Client and market trends</td>
<td>• Ongoing executive/ subject matter specialist relationships</td>
<td>• Competitive landscape</td>
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<td>Gartner</td>
<td>• Competitive landscape</td>
<td>• Dialogue and shared insights</td>
<td>• Client value delivered</td>
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<td>IDC MarketScape</td>
<td>• Capabilities</td>
<td>• Best practice exchanges</td>
<td>• Client satisfaction</td>
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<td>Kennedy</td>
<td>• Growth strategies</td>
<td>• Market trends analysis</td>
<td>• Ethics and integrity</td>
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<td>Verdantix</td>
<td>• Leadership</td>
<td>• Participation in signature evaluative research</td>
<td>• Governance, risk, and compliance</td>
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<td>• Innovation</td>
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<td>• Anti-corruption</td>
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<td>• Priority markets</td>
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<td>• Corporate responsibility commitment</td>
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<td>Educational institutions/ academia</td>
<td>Ongoing</td>
<td>Students of high potential that receive scholarships from Deloitte</td>
<td>• Subject-matter knowledge</td>
<td>• Volunteering</td>
<td>• Education</td>
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<td></td>
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<td></td>
<td>• New perspectives</td>
<td>• Pro bono engagements</td>
<td>• Ethics and integrity</td>
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<td>• Leading research</td>
<td>• Matching engagements</td>
<td>• Diversity and fair treatment</td>
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<td>• Career placement</td>
<td>• Guest lecturers</td>
<td>• Human rights</td>
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<td>• Funding of chairs and scholarships at universities</td>
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