

Deloitte network structure

Local knowledge, global capabilities

Home

Making an impact that matters

Global CEO and Chairman letter

Strategy, outlook, and acquisitions

Leadership and governance

Network structure

Delivering service that matters

Building careers that matter

Having influence that matters

The Deloitte member firm structure is a source of great strength for the organization, allowing us to deliver deep local market knowledge, capabilities, and relationships to global clients, virtually anywhere in the world.

Deloitte member firms are independent, with local ownership and management that are accountable for their member firms' success. As members of the Deloitte network, these firms benefit from shared activities, investments, and resources that enhance their individual abilities to provide core services to key local and global clients. They also are able to leverage Deloitte's brand, eminence, and intellectual property.

The Deloitte organization continues to reinforce this differentiating structure and achieve economies of scale with new centers of excellence, global delivery centers, and other network approaches that are designed to deliver a consistent level of excellence around the world. The network also is adopting new models for sharing leading practices, technologies, back-office investments, and costs.

The bigger picture

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 within the 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. The member firms are primarily organized on an individual country or regional basis, and each operates within the legal and regulatory framework of its particular jurisdiction(s). 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 supports 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.

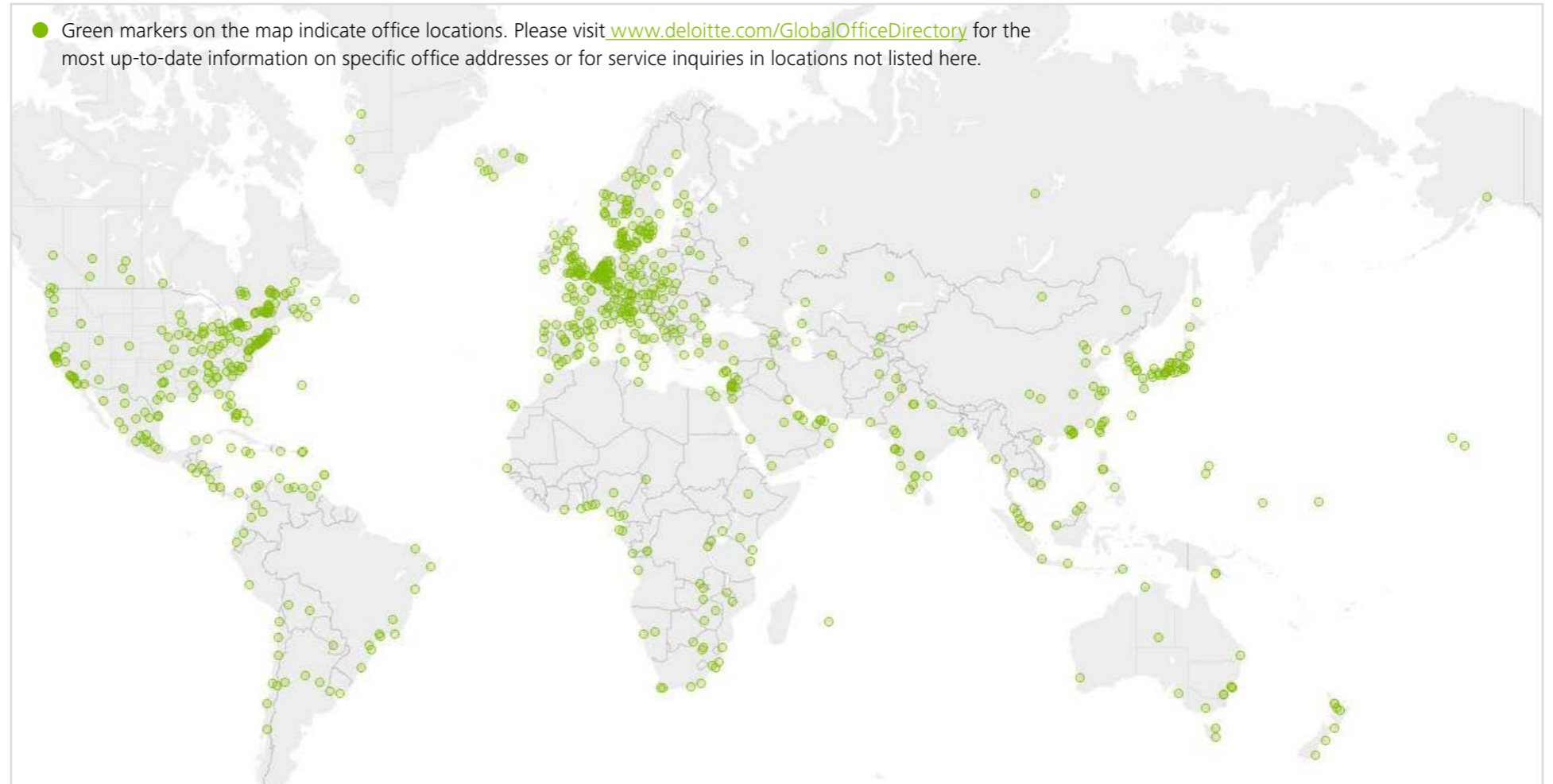
Global cooperation

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 Purpose, 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.

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Home

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Strategy, outlook, and acquisitions

Leadership and governance

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Albania	Canada	Finland	Kuwait	Oman	Taiwan
Algeria	Cayman Islands	France	Kyrgyzstan	Pakistan	Tajikistan
Andorra	Chad	Gabon	Latvia	Palau	Thailand
Angola	Channel Islands (Jersey and Guernsey)	Georgia	Lebanon	Panama	Timor-Leste
Argentina	Chile	Germany	Libya	Papua New Guinea	Togo
Armenia	China	Ghana	Lithuania	Paraguay	Trinidad and Tobago
Aruba	Colombia	Gibraltar	Luxembourg	Peru	Tunisia
Australia	Congo (Brazzaville)	Greece	Macao	Philippines	Turkey
Austria	Costa Rica	Greenland	Macedonia	Poland	Turkmenistan
Azerbaijan	Côte d'Ivoire	Guam	Malawi	Portugal	US Virgin Islands
Bahamas	Croatia	Guatemala	Malaysia	Puerto Rico	Uganda
Bahrain	Curaçao	Honduras	Malta	Qatar	Ukraine
Barbados	Cyprus	Hong Kong	Marshall Islands	Republic of Korea	United Arab Emirates
Belarus	Czech Republic	Hungary	Mauritius	Republic of Moldova	United Kingdom of Great Britain and Northern Ireland
Belgium	Democratic Republic of Congo	Iceland	Mexico	Romania	United Republic of Tanzania
Benin	Denmark	India	Mongolia	Russian Federation	United States
Bermuda	Dominican Republic	Indonesia	Montenegro	Rwanda	Uruguay
Bolivia	Ecuador	Iraq	Morocco	Saudi Arabia	Uzbekistan
Bosnia-Herzegovina	Egypt	Ireland	Mozambique	Senegal	Venezuela
Botswana	El Salvador	Isle of Man	Myanmar	Serbia	Viet Nam
Brazil	Equatorial Guinea	Israel	Namibia	Singapore	Yemen
British Virgin Islands	Estonia	Italy	Netherlands	Slovakia	Zambia
Brunei Darussalam	Ethiopia	Japan	New Zealand	Slovenia	Zimbabwe
Bulgaria	Federated States of Micronesia	Jordan	Nicaragua	South Africa	
Burundi		Kazakhstan	Nigeria	Spain	
Cambodia		Kenya	Northern Mariana Islands	Sweden	
Cameroon		Kosovo	Norway	Switzerland	

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