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*Public Interest Oversight Committee (PIOC)
Introduction

I am pleased to present the Deloitte Transparency Report for the year ended 31 May 2017.

Being transparent about our commitment to audit quality and the on-going investments we are making to maintain and enhance confidence in audit is very much in the public interest and this report is a key part of providing that transparency. It is an important element of our communication with regulators, investors, audit committees and other stakeholders. Again, I would like to take this opportunity to thank our Public Interest Oversight Committee (PIOC), John Bruton, Barbara Flood and Frank Ryan for their continued challenge and advice throughout the past twelve months.

Building trust and confidence in a changing environment

In June 2016 legislation was brought into Ireland to give effect to the provisions of the EU Audit Directive and Regulations bringing into force the requirements in respect of mandatory audit rotation and restrictions on non-audit services. The legislation also established the responsibilities of the Irish Auditing and Accounting Supervisory Authority (IAASA) for the regulation of public interest entity auditors and as the competent authority for setting standards for the audit. We look forward to working with IAASA as our regulator and we are committed to being a clear and leading voice in helping to navigate the profession through a changing environment and to continue to build trust in audit.

One of IAASA’s first important tasks was to put in place a revised set of Ethical Standards as part of the International Standards on Auditing (ISAs) – Ireland - package of auditing standards. Ethics and integrity have been core themes for our PIOC and for our firm, as a whole, during the past twelve months. At Deloitte, integrity is at the heart of the values we hold dear. We commit to conducting business across all our services with honesty, distinctive quality and the highest standards of professional behaviours. The current discourse on tax, for example, has focussed a light on responsible tax policy. We are committed to informing clients of their tax obligations, and we are key to our clients’ compliance with complex Irish and international tax law.

Supporting growth and innovation

The past twelve months or so have seen a number of unexpected changes, most notably, the challenges resulting from the Brexit referendum. We believe the bigger the challenge the bigger the opportunity. Organisations in Ireland, and around the globe, face different but in many ways common challenges and we are determined to help our clients meet these challenges – and turn the headwind into tailwind. Our own performance during the past year is testament to that attitude as we have seen all parts of our business experience double digit growth.

Our success is built on a fundamental strategy of developing world class talent and deploying innovative solutions. During 2016, our headcount exceeded 2,000 and we were voted as the graduate employer of choice by graduates at the GradIreland awards. Our innovation strategy has seen us expand our offerings in areas such as cyber, articial intelligence, robotics and in technologies such as Blockchain. Indeed we were delighted to formally open our EMEA Blockchain lab in the ‘Silicon Docks’ in Dublin in January this year.

Audit & Assurance

The investment in talent and innovation has a direct impact on our audit strategy and, as you will read later in this report, the deployment of innovative solutions into the audit process is central to delivering the audit of the future and increasing confidence in the audit process.

Our goal is to be the undisputed leader in the audit profession and as we look forward to another year of change and opportunity, I am confident we have the fundamental building blocks of quality and integrity to allow us to ‘aspire with assurance’.

Brendan Jennings
Managing Partner - Deloitte
August 2017
Our fourth report as the Deloitte Public Interest Oversight Committee (PIOC) is in respect of the year ended 31 May 2017. The members of the committee during the period were Professor Barbara Flood, Frank Ryan and myself as chair.

Our key objective is to enhance confidence in the public interest aspects of the Firm’s decision making, stakeholder dialogue and management of reputational risks.

The PIOC comprises three independent non-executive members together with the Chairman and the Managing Partner of the firm. The PIOC met four times during the year – 29 June 2016, 19 September 2016, 5 December 2016 and 13 March 2017. These meetings were also attended by the Firm’s Risk and Reputation leader, in a non-voting capacity. The Audit & Assurance leader and other partners and members of senior management presented on selected topics at meetings during the year. The independent non-executive members of PIOC met in private sessions at each meeting without any of the firm’s partners present. During the year the PIOC made a presentation to the partners of the Firm on their activities and their observations on the operations of the Firm.

The activities of the PIOC during the year have fallen broadly across three themes focussed on ensuring appropriate oversight and challenge by the committee of the activities of the Firm that support the public interest considerations.

**Governance**

At each meeting, the committee received reports from the Managing Partner on the activities of the executive committee and from the Chairman on the meetings of the Board. The Managing Partner also provides a detailed update from activities at both EMEA and Global levels within the network. These briefings give the committee a wide-ranging view of the critical decisions facing the firm leadership and the governance over the key decision making processes. During the year, the Committee received presentations on the ethics and independence monitoring programmes, Brexit implications, responsible tax policy and the risk management framework.

**Audit Quality**

Audit quality is a recurring agenda item for committee meetings. The Committee receives reports on audit quality measuring and monitoring activities throughout the year including reports on Audit Quality Indicators, Audit Quality Milestones and on the annual Practice Review. In respect of the practice review results, the Committee also receives the results across all Deloitte network member firms which provides a benchmarking for Deloitte in Ireland but also an insight into the commitment to quality across the Deloitte network. We were encouraged by the strong performance of the firm in these reviews, however, we note that the audit quality bar continues to be raised. Recognising this, engagement acceptance, audit process and audit quality will continue to be key areas of focus in the work of the Committee. With the introduction of new legislation in June 2016, the Irish Auditing and Accounting Supervisory Authority (IAASA) has been designated as the single competent authority with ultimate responsibility for oversight of statutory audits and direct responsibility for oversight of statutory auditors and the auditors of public interest entities.

We received additional presentations on the use of innovation tools in the audit and the use of delivery centres. Understanding the governance over the deployment of new technologies and approaches is an important part of oversight of audit quality.

**Talent**

The PIOC have a keen interest in how Deloitte attracts, develops and retains its people. In a very competitive marketplace attracting people into the audit profession and retaining them is a challenge. The Audit Talent partner has presented to the Committee and we have received details on exam success rates, graduate intake numbers and audit department statistics on retention. We continue to see the competition for talent as a key risk to the audit business but we are encouraged by the proactive approach of the Firm.

There are no particular concerns that Barbara, Frank and I believe should be referred to readers of this report. The Firm continued to respond appropriately and positively to all matters raised by the Committee and to demonstrate its commitment to good stewardship in the public interest. I would like to thank my fellow members of the Committee for their dedication over the year and to the partners of the Firm who have engaged in a transparent and open manner with the Committee.

John Bruton
Chairman - Deloitte Public Interest Oversight Committee
August 2017
Thoughts of The Audit & Assurance Leader

Brendan has commented on key developments over the past twelve months, most notably Brexit, and the challenges presented to business both locally and internationally. These issues combined with the rapid pace of change in technology, continual changes in regulation and the competition for top talent and their changing needs and expectations have created a very dynamic environment for our audit business. Moreover, some of these changes are having a more fundamental impact on the profession which has led to strong debate on the future of audit and the future of work for our people.

Responding to a changing environment
We have refreshed our audit strategy to focus our collective efforts to ensure that not only do we meet the challenges head on but that we lead the profession in developing the role of audit in the future and the role of auditor - ‘Aspire with Assurance’. Our strategy looks forward and sets a path for Deloitte to evolve the audit through technology and innovation.

Quality is core
Fundamental to the new strategy is quality. Quality is at our core – the essence of who we are and what we do. We have continued to invest over the past twelve months in a wide-ranging and comprehensive audit quality program - Audit Quality Measurement and Monitoring (AQMM). AQMM goes beyond the traditional annual quality monitoring processes of annual inspections and builds a measurement and monitoring programme that is more real-time with a focus on prevention rather than detection of quality issues.

Significant elements of the AQMM program are:
• Audit Quality Milestones – a defined set of milestones for each audit engagement that through the use of our DA (Deloitte Analytics) Diagnostics tool can be monitored centrally to identify in real-time opportunities to enhance procedures and audit quality.
• Audit Quality Health Checks – these are centrally led audit engagement reviews on in-progress, in-flight engagements. Using our DA Diagnostics tool to select engagements on a risk based approach, health checks are performed on audit files at different stages from planning through to reporting which provide direct feedback to teams allowing for corrective actions to be taken during the audit.
• Audit Quality Benchmarking – as all audit engagements sit within our Magnia EMS platform, our DA Diagnostics tool allows us to compare engagements across all our audits right down to the risk and procedure level. We have developed a standard set of benchmarks which are monitored and discussed with audit partners and teams to identify trends in quality.
• Audit Quality Indicators (AQIs) – a set of AQIs have been developed which look at all aspects of our audit including workload, team mix, talent retention, levels of consultation and other key indicators of quality. These are monitored and benchmarked against the global network.

All of the above are underpinned by a comprehensive annual practice review inspection and our on-going post-file completion quality reviews.

Demonstrating the power of innovation
A second key pillar of our strategy is innovation. The past year has been another very successful year for bringing innovation into our audit. We have further embedded our Illumia and Spotlight general ledger analytics tools across engagement teams. Our locally developed D.NAV analytics solutions for investments funds has continued to be expanded and adopted globally. Our engagement specific programme to encourage deployment of more analytics by engagement teams has seen an exponential uptake of new tools within the audit including global tools such as Connect, Argus and Reveal together with visualisation tools such as Tableau and QlikView and bespoke analytic analysis using our audit analytics team. These efforts have also led to the development of new tools such as D.FX and D.Price which can be deployed across all audits.

We firmly believe that innovation and quality are inextricably linked and that to ‘aspire with assurance’ means the use of the right technology and tools to bring the highest levels of assurance and insight to our audits.
The talent to deliver

To deliver on our strategy we need exceptional talent. Being named the company of choice by graduates in the 2016 GradIreland awards was a testament to our goal to bring in the best people. However, what sets us apart is how we invest in and develop our people when they join our Firm. The past year has seen us roll out over 42,000 hours of learning. At our partner, director and manager level, we have expanded the number of people attending development programmes at Deloitte University Europe. We have also sought to diversify our talent base with a particular emphasis on our audit analytics team.

Looking forward to the future

Overall, the year to May 2017 has been a very successful year. We saw our audit & assurance practice grow by 12% with growth in both core audit and our assurance advisory services. Mandatory audit firm rotation has put a new focus on audit bid management and we expect this to be a continued feature as companies put audits out to tender through the transitional period to 2023. 2016 represented a strong performance in audit tenders with some notable local audits won including Glanbia, An Post and CIE, with a very strong performance by our Deloitte Private team in the SME and indigenous market along with continued success of the global firm in audit mandates.

We await inspection by the Irish Auditing and Accounting Supervisory Authority (IAASA), with the first visit scheduled to commence within the coming weeks. We look forward to engaging with IAASA in this process and working with them on the shared goal of audit quality.

Our investments in quality, innovation and talent are having a fundamental impact on how we deliver on our public interest responsibilities and in creating trust with our stakeholders. We look forward with confidence.

Marguerite Larkin
National Head of Audit & Assurance
Deloitte Ireland
August 2017

Deloitte Magnia
Our advanced global audit delivery platform. Supporting our methodology, Magnia allows us to deliver a comprehensive, focused and streamlined audit across the globe.

Deloitte Cognia
A single collaborative global repository of innovative auditing tools and leading practices. This platform enables us to continually drive consistency, high quality, and impact throughout the audit.

Deloitte Illumia
This powerful analytical lens both enhances the quality and accuracy of our audit, and brings more valuable insight to our clients.
Deloitte supports the Irish Audit Firm Governance Code, the primary purpose of which is to provide a formal benchmark of good governance practice against which firms which audit public interest entities (PIEs) can report primarily for the benefit of shareholders in such entities. These include entities with transferable securities listed on an EU regulated market as well as credit institutions and insurance companies.

The Code became effective on 1 January 2013 having been issued in June 2012, and this is the fourth report under the Code.

This report is prepared in compliance with the principles of the Irish Audit Firm Governance Code, which was published by the Chartered Accountants Regulatory Board in 2012, and the provisions of Statutory Instrument 312/2016 – European Union (Statutory Audits) Directive 2006/56/EU, as amended by Directive 2014/56/EU, and Regulation (EU) No. 537/2014) Regulations 2016. The regulations require the publication, on an annual basis, of a Transparency Report by audit firms that undertake the statutory audit of one or more public interest entities. This Transparency Report includes the disclosures required by the Code and actions taken to comply with it.

S.I. 312 was signed into law in Ireland on 15 June 2016, giving effect to the EU Statutory Directive and Regulation, providing clarity on how the rules will be implemented in Ireland and what options allowed by the EU (‘member state options’) will be taken.

The new measures in the legislation also include changes to the regulatory regime for auditors, particularly for the audit of PIEs. These changes include:

- Requirements that PIEs change auditor at least every ten years (known as ‘mandatory firm rotation’) subject to transitional arrangements
- Restrictions on the provision of certain non-audit services to PIEs
- Broadening of the function, roles and responsibilities of PIEs audit committees
Vision and values

Our vision is unchanging. We aspire to be the first choice of the most sought-after clients and talent. We inspire our talented professionals to deliver outstanding value to clients, providing an exceptional career experience and an inclusive and collaborative culture.

Our shared values are timeless. They succinctly describe the core principles that distinguish the Deloitte culture. We contribute to society, building confidence and trust in the markets, upholding the integrity of organisations and supporting our communities.

Deloitte makes an impact that matters. Every day we challenge ourselves to do what matters most - for clients, for our people, and for society. We have to ask what matters most? How do we bring meaningful ideas and solve the biggest challenges?

Then we have to go above and beyond to deliver that.

We serve clients distinctively, bringing innovative insights, solving complex challenges and unlocking sustainable growth. We inspire our talented professionals to deliver outstanding value to clients, providing an exceptional career experience and an inclusive and collaborative culture.

Our Member Firm Standards serve as a foundation to ensure a commitment to excellence across the Deloitte Global network. The ten principle-based Member Firm Standards emphasise member firms’ fundamental responsibilities to protect and enhance Deloitte’s brand and also recognise the importance of mutual accountability.

**Member Firm Standards**

1. **Client Service**
   Markets expect a globally consistent, high quality experience everywhere Deloitte operates.

2. **Client Service**
   Delivery of exceptional high-quality client service is fundamental to our continued success and global brand promise.

3. **Client Service**
   Partners represent our global brand and should be of the highest quality.

4. **Client Service**
   Partners should be equipped with the information necessary to serve all clients, including global clients, with distinction.

5. **Leadership**
   Strong and effective governance processes support consistent Member Firm stewardship critical to the network’s collective success.

6. **Leadership**
   Aligned management structures support the consistent implementation of DTTL and Member Firm strategies.

7. **Strategy and Operations**
   Member Firms have a responsibility to maintain adequate financial strength and invest for the future, and be transparent with their fellow Member Firms.

8. **Strategy and Operations**
   Member Firms have a responsibility to comply with DTTL’s established technology guidelines.

9. **Strategy and Operations**
   Highly qualified, talented and engaged partners and professionals who consistently deliver outstanding services to clients.

10. **Strategy and Operations**
    Alignment of DTTL and Member Firm strategies recognises that collective success is highly interdependent.
Strategy and outlook

Deloitte has a far-reaching network and a multidisciplinary model, with deep institutional knowledge that allows member firm professionals to deliver exceptional services across a range of industry sectors. Deloitte is an innovator that is expanding its capabilities in areas such as cognitive technologies, cloud computing, digital applications, cyber and risk.

Our strategy is all about strengthening our businesses, empowering our talent, with the backing of an exceptional global network to serve our clients. We are executing our strategy with passion and rigour against an ever-evolving external backdrop that continues to challenge Deloitte and our competitors in each of our businesses.

The challenges Deloitte continues to confront include:
- Continued economic volatility and uncertainty
- Regulatory developments and changes
- Rapidly shifting technology paradigms
- Fluid geographic challenges and geopolitical changes

Deloitte is confident our current strategy and purpose-led approach position the Firm well to accelerate its success and achieve a goal of undisputed leadership.
Legal structure and ownership

Deloitte provides audit & assurance, risk advisory, tax, financial advisory and related services in the Republic of Ireland and Northern Ireland and consulting services in the Republic of Ireland, through a group of partnerships and corporate entities (collectively “the firm”). A core part of the overall firm is the registered audit firm.

At 31 May 2017, the firm had 75 partners and 2,054 staff.

The firm is wholly-owned by its partners.

Common set of policies

Each of the functions, audit and risk advisory, tax, consulting and financial advisory operate a common set of policies and procedures, where this is possible and appropriate. Each area has developed additional policies and guidance specific to its own services.

This report contains information which is relevant to all of the areas, together with specific matters relating to audit.
Governance structure

Deloitte Ireland has an established governance structure comprised of four main elements:

- The Chairman
- The Board
- The Managing Partner
- The Executive Committee

Deloitte also has a Public Interest Oversight Committee.

The Chairman
The Chairman is elected by the partners for a four year term after which he or she may be re-elected for a further term of four years. The Chairman shall not serve more than two terms and the roles of Chairman and Managing Partner may not be concurrently held by any one partner. Our current Chairman is Gerry Fitzpatrick, who has served in this office since 1 June 2015 and will continue to hold office until 31 May 2019. The Chairman presides at meetings of the Firm and shall act impartially in the conduct of the business of those meetings. The Chairman has a second or casting vote at such meetings where there is an equality of votes.

The Board
The Board has a supervisory role on behalf of the partners and is responsible for the promotion and protection of the interests of all partners and for the oversight of the management of the firm. The Board shall make recommendations to the Firm on specific matters reserved for partner approval as set out in the Partnership Agreement.

The Board consists of nine members being the Chairman, the Managing Partner, three members appointed by the Managing Partner in consultation with the Chairman, and four members elected in accordance with the provisions of the Partnership Agreement. The Board was established with effect from 1 June 2015 and each member of the Board shall hold office for a term of four years. The current Board Members are:

Gerry Fitzpatrick (Chairman)
Brendan Jennings (Managing Partner)
Declan Butler (1)
Pádraig Cronin (2)
John Doddy (2)
David Hearn (1)
Honor Moore (2)
Daniel Murray (1)
Deirdre Power (1)

(1) Elected partners  (2) Appointed partners

Board Meetings
There were eight Board meetings held during the year. The meetings were all attended by each of the Board members.
Governance structure

The Managing Partner
The Managing Partner is elected by the Partners for a four year term after which he or she may be re-elected for a further term of four years. The Managing Partner shall not serve more than two terms. Our current Managing Partner is Brendan Jennings, who has served in this role since 1 June 2011, and he shall continue to hold office until 31 May 2019. He is responsible to the partners and the Board for the management and operation of all aspects of the business of the Firm within the policy and planning framework determined by the partners.

The Executive Committee
The Executive Committee is responsible for, and has general authority over, and supervision of, the management of the Firm. Deloitte aspires to be the standard of quality and excellence, the first choice of the most sought-after clients and talent. The Executive Committee is responsible for implementation of the partnership policies to achieve that standard.

The Executive Committee of the Firm consists of the Managing Partner and nine members appointed by the Managing Partner, who comprise the Business Function Heads, together with the Finance Partner, the Clients and Industries Partner, the Talent Partner, the Risk & Reputation Partner and a Regional Partner. The current Members of the Executive Committee are:

- Brendan Jennings (Managing Partner)
- Glenn Gillard (Risk & Reputation)
- Harry Goddard (Management Consulting)
- Lorraine Griffin (Taxation)
- Cormac Hughes (Talent)
- Marguerite Larkin (Audit & Assurance)
- Colm McDonnell (Clients & Industries)
- Martin Reilly (Financial Advisory)
- Kevin Sheehan (Finance)
- Cathal Treacy (Region)

Mary Fulton who was Risk and Reputation Leader (RRL) and a member of the Executive Committee for six years retired on 31 May 2017. Mary attended thirteen of the fourteen meetings held during the year.

Glenn Gillard was appointed RRL with effect from 1 June 2017 and was appointed to the Executive Committee from that date.
The years of service and the meetings held and attended during the year are as follows:

<table>
<thead>
<tr>
<th>Name</th>
<th>Years of Service</th>
<th>Number of Meetings</th>
<th>Meetings Attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brendan Jennings</td>
<td>14</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Harry Goddard</td>
<td>2</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Lorraine Griffin</td>
<td>2</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Cormac Hughes</td>
<td>2</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Marguerite Larkin</td>
<td>2</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Colm McDonnell</td>
<td>3</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Martin Reilly</td>
<td>2</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Kevin Sheehan</td>
<td>2</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Cathal Treacy</td>
<td>2</td>
<td>14</td>
<td>13</td>
</tr>
</tbody>
</table>

The Public Interest Oversight Committee (PIOC)
The Public Interest Oversight Committee was established in 2013 in accordance with the principles set out in the Irish Audit Firm Governance Code. The PIOC comprises three independent non-executive members (INEs), together with the Chairman and the Managing Partner of the Firm. Appointments to the Committee are for a four-year term, with any member eligible for re-appointment. The PIOC meets periodically during the year and meetings are attended by the Firm’s Risk & Reputation Leader, in a non-voting capacity. There were four meetings during the period.

The current INEs are:

- John Bruton (Chairman)
- Professor Barbara Flood
- Frank Ryan

The PIOC serves, and seeks to safeguard, the public interest by enhancing stakeholder confidence in the public interest aspects of the Firm’s decision making, initiating and encouraging dialogue and feedback from relevant stakeholders and the management of reputational risks.

The Firm provides resources to the INEs sufficient to enable each INE to perform their duties which include, where considered appropriate, access to independent professional advice.
Internal controls and business risks

The firm has implemented an Enterprise Risk Framework to identify the principal risks and uncertainties facing the firm, both from a quality and a business perspective, including financial and internal controls.

In implementing the framework, the firm developed a business risk register. The risks identified were rated according to impact, likelihood and speed of onset. Procedures to manage and mitigate the risks were identified, together with the frequency of reporting to the Executive Committee.

**Priority Risks & Owners**

In implementing the framework, the firm developed a business risk register, categorising the risks and identifying nine priority risks, with an individual partner currently taking ownership of each risk.

<table>
<thead>
<tr>
<th>Risk Category</th>
<th>Priority Risk</th>
<th>Owner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic</td>
<td>Economy and market conditions</td>
<td>Kevin Sheehan</td>
</tr>
<tr>
<td>Strategic</td>
<td>Branding and communication</td>
<td>Glenn Gillard*</td>
</tr>
<tr>
<td>Client service</td>
<td>Client portfolio</td>
<td>Colm McDonnell</td>
</tr>
<tr>
<td>Strategic</td>
<td>Regulatory strategy</td>
<td>Brendan Jennings</td>
</tr>
<tr>
<td>People</td>
<td>Talent</td>
<td>Cormac Hughes</td>
</tr>
<tr>
<td>Regulatory &amp; legal</td>
<td>Regulatory/professional compliance</td>
<td>Marguerite Larkin</td>
</tr>
<tr>
<td>Regulatory &amp; legal</td>
<td>Confidentiality and security of information</td>
<td>Glenn Gillard*</td>
</tr>
<tr>
<td>Strategic</td>
<td>Acquisitions, alliances, transactions and arrangements</td>
<td>Brendan Jennings</td>
</tr>
<tr>
<td>Client service</td>
<td>Innovation</td>
<td>Colm McDonnell</td>
</tr>
</tbody>
</table>

*Ownership of the risks of (a) branding and communication, and (b) confidentiality and security of information is held by the firms Risk and Reputation Leader.

Mary Fulton held that position during year ended 31 May 2017. Glenn Gillard succeeded Mary in the position with effect from 1 June 2017.

During the year, the Executive Committee reviewed the effectiveness of the systems of internal control and risk management and did not identify any significant weaknesses.

The Executive Committee, having considered the financial performance of the firm, its cashflows and banking facilities, is satisfied that the firm is a going concern.
Network legal and structural arrangements

The firm is the Irish member firm of the Deloitte network. The “Deloitte network” is comprised of firms that are members of Deloitte Touche Tohmatsu Limited (DTTL), a company limited by guarantee. DTTL and each of its member firms are legally separate and independent entities.

**DTTL network structure**

DTTL does not provide professional services to clients or direct, manage, control or own any interest in any member firm or any member firm’s affiliated entities. Member firms in the Deloitte network provide services to clients, either directly or through their affiliates (member firms and their affiliates are collectively referred to in this report as “member firms”). Member firms operate under the Deloitte brand and related names, including “Deloitte”, “Deloitte & Touche”, “Deloitte Touche Tohmatsu”, and “Tohmatsu”.

Member firms provide professional services in particular geographic areas and are subject to the laws, regulations and professional requirements of the jurisdictions in which they operate. Each member firm is structured differently, in accordance with, among others, national laws, regulations and customary practices.

Member firms are not subsidiaries or branch offices of DTTL and do not act as agents of DTTL or other member firms. Rather, they are locally-formed entities, with their own ownership structure, independent of DTTL, that have voluntarily become members of the Deloitte network with a primary purpose to coordinate their approach to client service, professional standards, shared values, methodologies, and systems of quality control and risk management. DTTL has adopted certain policies and protocols in each of these areas in an effort to establish a consistently high level of quality, professional conduct and service in all member firms.

This structure confers significant strengths, combining high-quality standards and methodologies with a deep understanding of local markets and a sense of responsibility and initiative among professionals who have a direct stake in the integrity and growth of their respective practices.

Member firms in the Deloitte network provide audit & risk advisory, tax, consulting and financial advisory services to public and private clients spanning multiple industries.

The Deloitte network comprises DTTL, its member firms and each of their affiliates in more than 150 countries, and has governance and management structures in place at both the global and member levels. The Board of Directors is DTTL’s highest governing body; DTTL’s highest management body is the DTTL Executive, which is led and managed by the DTTL CEO.

The Irish firm participates fully in the Deloitte network. The managing partner, Brendan Jennings, is a member of the network’s European Board.

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. They benefit from shared activities, investments and resources that enhance their individual abilities to provide core services.
Quality and risk management

Audit quality is DTTL Global Audit’s shared number one priority. Together, the entire Deloitte network owns audit quality, and all member firm professionals need to hold each other accountable for its execution.

A primary purpose of an audit is to enhance the degree of confidence of intended users in the financial statements. The Deloitte Audit Quality Framework, as set out below, describes how this purpose is achieved.

The Audit Quality Framework

The Audit Quality Framework – Recognise, Execute, Improve – has served the Deloitte network well, successfully bringing all member firms together under a common approach and objectives to drive audit quality, and providing both DTTL and member firms a framework for planning and assessing activities and projects. Since its inception, the initial focus of the framework has been on the regulatory stakeholders. It has now been updated to broaden the focus to include other stakeholders and the importance of innovation to the quality agenda.

The Framework has ten strategic objectives within the scope of Recognise, Execute and Improve.

Our focus on quality and risk management is embedded in all parts of our practice. It brings a rigorous approach across all of our service offerings in areas such as client and engagement acceptance, partner portfolios, engagement risk and assessment of existing and new service offerings.

<table>
<thead>
<tr>
<th>Strategic objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recognise</strong></td>
</tr>
<tr>
<td>We are a regulated profession with unwavering focus on exceeding stakeholders’ expectations.</td>
</tr>
<tr>
<td>• Strong tone-from-the-top consistently demonstrates leaders’ commitment to audit quality, together with the Audit Quality Committee overseeing monitoring processes.</td>
</tr>
<tr>
<td>• Ongoing dialogue with regulators results in the appreciation of their points of view and contributes to leading audit reforms.</td>
</tr>
<tr>
<td>• Clear understanding of stakeholders’ needs and expectations.</td>
</tr>
<tr>
<td><strong>Execute</strong></td>
</tr>
<tr>
<td>Deliver the highest quality audits and value to all stakeholders.</td>
</tr>
<tr>
<td>• Deloitte auditors are recognised for achieving the highest standard of professional excellence.</td>
</tr>
<tr>
<td>• Consistent application of the Deloitte Audit Imperatives drives the performance of high quality audits.</td>
</tr>
<tr>
<td>• The Deloitte audit approach meets or exceeds the requirements of professional standards and is consistently applied.</td>
</tr>
<tr>
<td>• The value of a Deloitte audit is clearly recognised by stakeholders.</td>
</tr>
<tr>
<td><strong>Improve</strong></td>
</tr>
<tr>
<td>Continuously measure, learn, and drive to achieve the highest quality audits.</td>
</tr>
<tr>
<td>• Strong and robust monitoring, including a monthly review process, reinforces a culture of continuous improvement in an environment that fosters rapid innovation.</td>
</tr>
<tr>
<td>• Active response to stakeholders’ feedback, with an annual client service assessment programme, and rapid remediation of all inspection outcomes.</td>
</tr>
<tr>
<td>• Shared accountability for audit quality across the network.</td>
</tr>
</tbody>
</table>

All strategic objectives are supported by robust programmes and innovative enablers.
Quality and risk management

Practice review
A practice review is carried out annually, covering the firm’s implementation of DTTL policies in both audit and firmwide procedures such as risk management, HR, independence and ethics. The review also includes an inspection of a sample of audit engagement files. Each of our audit partners is subject to review over a three-year cycle. The review is subject to oversight by an independent partner from another DTTL member firm. Engagements for review are selected from across our audit practice. The files are subject to independent inspection by members of our professional staff from separate offices, groups or network firms. The practice review determines whether we have complied, in all material respects, with the professional standards and policies contained in the Deloitte Policies Manual, applicable professional standards and applicable regulatory and legal requirements.

The results of the practice review are communicated to all of the partners and DTTL. We invest considerable resources in ensuring that the practice review process is complete and objective. We consider practice review to be a key element in our continuous drive to improve and enhance audit quality.

Statement on the effectiveness of the internal quality control systems
We are satisfied that our internal quality control systems are robust, operate effectively and allow us to readily identify any areas of potential improvement or enhancement.

Risk management
Supporting our client-serving professionals are the firm’s risk management partners, who are responsible for the oversight of the firm’s ethics, compliance, anti-money laundering, information security and risk management processes.

Confidentiality
As a world-class organisation, there are certain things we must do exceptionally well. Safeguarding our clients’ confidential information is a key example of this, and is one of our most important professional responsibilities. Our brand is our reputation, and this valuable asset depends on each of us to ensure its continued strength.

Confidentiality is more than just a contractual or regulatory obligation: it is the heart of our business.

We must be sensitive to and aware of confidentiality in everything we do. Each member of the firm must engage in the best possible behaviours and leading practices around confidentiality, every day. Confidential information should only be shared with people who have a genuine need to know, for business, regulatory, or legal reasons.

Confidential information can usually be identified as having one, some, or all of these characteristics:

- The client considers it to be sensitive or confidential
- It is unknown by or unavailable to the general public
- If used or disclosed, it can impact the client or a third party’s interests
- It is communicated in a context that establishes confidentiality, as is the case in nearly all professional services
- It is protected by legislation, for example personal information including names, addresses, and telephone numbers
- It is regulated by a specific sector’s regulatory body

As part of the Confidentiality Initiative, the new Incident Response Unit has been launched. This involves putting in place leading practices to manage and mitigate the risks of confidentiality, privacy and information security breaches.

Information security
Maintaining and protecting the information we use or store, in a manner consistent with our relevant professional, ethical, legal, regulatory and contractual requirements, is one of our highest priorities, and critical to the success of the firm.

The firm has established and operates an information security management system (ISMS) to ensure the ongoing management and operation of controls to ensure the continued confidentiality, integrity and availability of information and business assets.

The firm has been awarded ISO 27001:13 which sets the standard for information security management systems, based on independent assessment.
Audit process

Our audit approach is centred on providing our clients with the most skilled audit partner and team. We have a distinctive audit approach that is led by the partner and tailored to each audit engagement, utilising our market leading audit technology and inbuilt data analytics solutions.

Our audit process and methodology encourages professional scepticism and a robust challenge, recognising this as a valuable component of the audit process for our clients. Deloitte Magnia provides a comprehensive framework for the planning, performance, documentation and review of our work.

Deloitte Magnia fully supports an enhanced risk based distinctive audit with a focus on gaining a deep understanding of our clients’ businesses and key control environments. “Consistent global approach”, a global methodology, ensures the highest quality across all Deloitte audits irrespective of location. This is supported by Deloitte Magnia, as it provides disciplined methodology for developing complete global and statutory audit project plans that have clear milestones and responsibilities for all aspects of the audits. Deloitte Magnia is fully integrated and incorporates the Deloitte Network Audit Approach Manual (AAM), common documentation and enabling software technology. The AAM is the methodology DTTL member firms apply to the audit of financial statements and it reflects the requirements of the International Standards on Auditing, issued by the International Auditing and Assurance Standards Board (IAASB) and published by the International Federation of Accountants (IFAC). For US SEC clients, our approach is with reference to the Audit Approach Manual of the US Public Company Accounting Oversight Board (PCAOB). The integrated platform of globally consistent material with direct access to technical libraries and guidance enhance the consistent implementation of the AAM on a worldwide basis and promote effectiveness and efficiency. The AAM provides the flexibility to serve the unique circumstances and complexities of our clients.

The AAM, together with the Engagement Management System (EMS), require the active involvement of partners and managers in audit planning, as well as providing a framework and procedures to obtain sufficient appropriate audit evidence effectively and efficiently and to capture that evidence in appropriate audit documentation. This is the basis for compliance with auditing, ethical and other applicable standards and a structure that facilitates an effective and properly evidenced comprehensive review of the audit work. This approach and our overarching quality framework support us in our objectives of integrity, objectivity and independence.

Partner-led approach

Engagement partners remain fully responsible for the services they provide and for understanding our clients’ businesses. Their involvement is required from the very outset of any client relationship and engagement, with partner-led audit planning key to our audit approach.

Where the professional services we provide are subject to external regulation, they are led by persons who are individually authorised by the appropriate regulatory body. For example, all partners who act as audit engagement partners for statutory audits have been granted Responsible Individual status by the Chartered Accountants Regulatory Board and are registered statutory auditors.

Our audit practice is structured into specialist industry groups, led by partners with a great depth of experience and expertise. These groups collaborate in order to share their understanding of market developments, risk assessments and emerging trends.
Audit process

Deloitte analytics & technology
Our investments in innovation, both globally and locally, are transforming the way our audits are delivered. We are shaping the audit of the future by leveraging cutting-edge technologies, data analytics, and audit delivery centres to continuously improve audit quality, streamline processes, and deliver greater insights to our clients. Deloitte Ireland is also leading from the front in this regard as an early adopter of global innovation solutions and a key contributor to the innovation agenda.

Deloitte Illumia, our suite of analytics solutions which includes Spotlight is an integrated analytics application that delivers self-service analytics directly into the hands of the auditor. Spotlight helps audit teams incorporate data analytics into their audit methodology, enabling higher quality in an effective and compliant manner.

Examples of innovative solutions include:

- **Connect** is a secure, online collaboration site that facilitates a two-way dialogue between the Deloitte team and the client team to effectively manage audit coordination.

- **Reveal** is a next-generation analytics application that assists engagement teams in performing analytical procedures by using regression analysis to model the relationship between an amount being tested and data expected to be predictive of the amount.

- **iConfirm** is a web-based application that coordinates multiple stakeholders in the confirmation process on an easy-to-use platform to provide efficiencies and drive high quality. iConfirm provides a differentiated experience for our professionals and clients by automating and streamlining the confirmation process, including preparing, sending, receiving, and monitoring activities.

- **iCount** transforms the way physical asset inspections are performed. iCount streamlines the physical asset count process from start to finish. With iCount, our professionals use a mobile device to perform physical inventory observations and can transmit results real-time while onsite, allowing the corporate audit team to monitor and review all location counts simultaneously, while happening.

Support and consultation
The firm’s consultation process is led by the professional practice directors (“PPDs”). The PPDs are responsible for technical accounting and auditing support and managing the firm’s audit and accounting consultation process. Their approach is responsive and consultative.

The continuing education of statutory auditors is addressed through a targeted learning programme, as discussed later in this report.

The Audit Risk Leader (“ARL”) and the Member Firm PPD (“PPD”) oversee the conduct of the practice review and other monitoring at the engagement, partner and audit group level. The RRL and the ARL annually conduct a full review of all partners’ audit portfolios in relation to risk and independence.

Our clients and the firm need swift, consistent and borderless responses to IFRS technical queries. DTTL member firms have established a network of eighteen IFRS Centres of Excellence around the world, manned by experts with day-to-day, first-hand experience of the practical application of IFRS in different regulatory, legal and local accounting environments. Designated experts drawn from this network are available to advise engagement partners dealing with complex or contentious accounting issues. The leaders of these centres consult with each other with a view to reaching a consensus on complex technical accounting matters.

These resources and our partner-led audit approach ensure that our partners and people have sufficient time and resources to deal with difficult issues as they arise and that high quality technical expertise is available when audit teams require it or encounter unfamiliar situations.

Our audit policies and methodology are developed and implemented through DTTL, to help deliver consistency and quality within the international network.

The consistent and seamless execution of the DTTL audit approach across the Deloitte network is a critical success factor in delivering quality audits. The audit approach is subject to continuous review and enhancement.
Audit process

Reporting
We recognise that there is value to our clients and to our wider stakeholders in providing clear and unambiguous reports of the highest quality, in the context of applicable laws and regulations. Our audit reports comply with auditing standards and legislation and within that prescribed format, convey clearly our opinion on the truth and fairness of financial statements. Our communications with audit committees and our clients’ boards of directors cover the scope of the audit, a consideration of any threats to independence or objectivity, risk assessment and the judgements made, as well as providing value-added commentary around more qualitative aspects of financial reporting and management of clients’ businesses.

A fair fee
In compiling our fee structures, we reflect a high quality and value-added service that is efficient, fair and competitively priced. Our audit approach, and in particular our focus on early engagement with clients on key audit issues, ensures that the collection of sufficient audit evidence is not constrained by financial pressures. In agreeing timetables, fees and responsibilities, we ensure that the reporting deadlines allow us an opportunity to carry out a full and effective audit.

Audit Imperatives
Core principles
The following core principles are foundational to executing a high quality audit and their consistent application on each and every audit is essential:

• Act with integrity, ethics and professionalism
  Operate with the highest level of integrity, ethics, and professionalism. Remain independent, objective, and skeptical throughout the audit.

• Recognise the important role of auditors
  Embrace and execute our professional responsibilities in the public interest. Commit to remaining independent, protecting stakeholders and enhancing confidence in the capital markets.

• Always learn
  Strive to always learn, enrich your skillset and the skillsets of others, advance professional development, and drive to achieve the highest quality audits.

• Continually improve
  Utilise previous audit experiences and inspection results to continuously measure, learn, and drive to provide even higher quality audits.

• Live audit quality
  Own quality – individually and together.

Priorities
01. Internal control
  Obtain a thorough understanding of process flows for significant accounts and related disclosures. Identify relevant controls, evaluate their design, determine their implementation, and, when applicable, sufficiently test relevant controls. For controls with a review element, ensure there is clear documentation of all relevant steps performed, including the level of precision at which the control operates.

02. Risk assessment
  Perform rigorous risk assessment procedures to appropriately identify and assess the risks of material misstatement. Differentiate responses to risk by calibrating the nature, timing, and extent of our audit effort in accordance with applicable standards.

03. Accounting estimates
  Focus on improving expertise related to auditing accounting estimates, including projected financial information. Maintain a questioning mind; seek and consider contradictory evidence; and challenge management’s assumptions.

04. Consultations
  Utilise consultations with subject matter resources on complex areas related to key accounting, auditing, and risk assessment matters to enhance engagement team knowledge and ensure appropriate application of relevant accounting and auditing standards.

05. Transformation of audit delivery
  Achieve greater consistency in audit execution and continue to transform audit delivery through leveraging industry and account balance guidance and examples; leveraging analytics; utilising Audit Delivery Centres, including Centres of Excellence where available; and integrating technology, such as innovation applications, into the audit.

06. New accounting standards
  Consider the impact to the audit plan and audit execution of new accounting standards in the areas of revenue, leases, and credit losses. Identify opportunities to reinvigorate the audit approach in these areas by applying a fresh perspective related to understanding process flows, risk assessment, and planned responsive audit procedures.

07. Optimisation of audit execution
  Develop and execute a comprehensive project plan to optimise the timing of the performance and completion of audit procedures throughout the audit cycle to understand and respond to risks more effectively, and be able to address important issues as they arise.

08. Supervision
  Execute timely and effective supervision and review of the engagement team, including specialists and component auditors.
Most recent quality assurance reviews

Internal reviews
Our most recent DTTL practice review was completed and reported on satisfactorily in September 2016.

External reviews
On 15 June 2016 the EU Audit Regulation and Directive (ARD) was transposed into Irish law by Statutory Instrument (SI) 312 of 2016, replacing S.I. 220 of 2010. IAASA has been designated as the single competent authority with ultimate responsibility for oversight of statutory audits and direct responsibility for oversight of statutory auditors and audit firms of PIEs. Certain of the responsibilities previously held by CARB have been redesignated to the Quality Assurance section of Chartered Accountants Ireland.

Quality Assurance Reviews
The most recent inspection visit by CARB was in November 2015, which was reported on in February 2016. There were no visits during the year.

The firm is registered with the US Public Company Accounting Oversight Board (PCAOB). It has not, as yet, been subject to an inspection by the PCAOB.

Quality agenda
Quality is the number one priority of the network and the firm. In furthering our quality agenda, we value the internal and external review processes. We give careful consideration to all of the comments, recommendations and findings arising from these reviews and developing quality improvement action plans around them. Implementation of those plans is monitored regularly.

The Head of Audit has an ongoing communications programme with audit partners covering current topics, including feedback from practice reviews. Quality is a standing agenda item at the monthly audit partner meetings. It is also a regularly reported topic to PIOC.
Human resource development

Our Culture
Our people and our culture are what makes Deloitte unique. There is a strong spirit of collaboration that defines who we are and that is underpinned by our firm values and behaviours. We hire exceptional talent, hand picking the right people with the right cultural fit to ensure our collaborative approach because it works.

The firm has established policies and procedures to ensure that professionals working on audit engagements have appropriate capabilities, experience and competence, are supervised by skilled partners and managers and have sufficient training.

Career and personal development
We are aware of the talent environment that we operate in. The opportunity for graduates and experienced professionals alike is to be part of a vibrant and diverse organisation, to work with people who are forward thinking, collaborative and committed to making a difference. At Deloitte, we work with our clients, not just for them, on their most complex and challenging problems to deliver the best results.

The firm will provide well in excess of 300 graduate opportunities in Dublin, Cork, Limerick, Galway and Belfast in 2017. These opportunities will be across all services and available to graduates from all disciplines.

The firm also continues to hire experienced individuals across all lines.

Our clients’ operations and their business models are constantly evolving, and therefore having people from diverse backgrounds is fundamental to our ability to offer innovative solutions to our clients.

Learning pathways
The firm has developed Learning Pathways to support its people in their development. A Learning Pathway has been created for all staff within each area of the firm, audit and risk advisory, tax, consulting and financial advisory. Each pathway leads people to service or industry-specific training, career development initiatives and firm-wide skills programmes.

Advancement
The firm’s policies and procedures for advancement have been established to provide reasonable assurance that professional staff selected for advancement have the qualifications necessary to fulfill the responsibilities they will be called on to assume.

Quality and ethics
We seek to create an environment in which high quality is valued, invested in and rewarded. Our appraisal and reward systems for partners and our people promote the characteristics essential to quality auditing. Quality and ethics form the cornerstone of our appraisal criteria; audit partners and staff are not evaluated or remunerated by reference to the selling of non-audit services to audit clients.

Performance evaluation
The evaluation of our people for performance involves a detailed scrutiny of their personal performance by reference to our global talent standards capability model. This includes capabilities related to professional, technical and leadership ability as well as KPIs relevant to their role. Everyone is required to complete a Performance and Development plan (PDP) annually in conjunction with their appraiser. Everyone is also required to complete annual returns regarding their fitness, probity and personal independence.

Professional Education
The firm has a dedicated Professional Education team, which supports our people to obtain their professional qualifications as part of their career pathway and is responsible for representing the firm externally in relation to student matters. As part of its support the team designs and delivers an extensive in-house study support programme led by internal and external subject matter experts which enables our students to maximise their periods of study leave to achieve exams success.

“Unplugged”
Deloitte Unplugged was launched in 2016 to remind our people of the need to refuel physically and mentally and support them to be able to make an impact that matters, both personally and professionally. Our offerings include Employee Assistance Programme (EAP) support, talks on topics which support wellbeing (nutrition, fitness, mindfulness, etc.), and bi-monthly newsletters. Each department seeks to establish agreed ways of working which demonstrate respect for and support of our people and their careers.

Engagement
Every two years Deloitte conducts a survey of its people to obtain feedback on what engages, motivates and inspires them. This survey allows our people to influence the critical issues that shape the Deloitte work environment, culture and processes.

Diversity
Our respect and inclusion strategy is designed to foster an environment where everyone can bring every aspect of themselves to work, and where difference is welcomed and harnessed. It is through our inclusive culture that we attract, develop and advance our people who have varied backgrounds, perspectives and experiences.
Continuing education of statutory auditors

Our development strategy is to deliver a distinctive talent experience for our people that is world class. We are aware that we need to develop our people to serve our clients consistently, with the highest level of quality, in an increasingly complex work environment.

Our approach to developing our people includes traditional learning (classroom, virtual, and digital) and on-the-job development including coaching. All the core technical programmes are aligned to the global talent standards which define the most critical capabilities required by client service professionals in each of the global core services. These talent standards set the foundation for Deloitte’s commitment to develop and deliver consistent practitioner capabilities across our network.

Our learning curriculum is aligned with both regulatory requirements globally and locally, the Deloitte global strategy and the 2020 strategy specific to Audit under the three pillars of:

- Quality
- Talent
- Growth and innovation

The Deloitte Learning Pathways provide:

- A clear and realistic preview of career development opportunities and timeframes
- Clear understanding of learning requirements at each stage of a person’s career development
- Targeted and appropriate training at each development stage so people have the knowledge and skills required to be effective at each grade
- Consistency of skills and knowledge among staff
- Continuous learning throughout careers
- A structured framework for competency development

Each member of the Audit department from new trainee to partner attended core technical audit training courses which amounted to an investment in excess of 42,000 hours during the 2016 programme with 2017 currently ongoing.

In addition, we have specific accreditation requirements for all levels working on engagements carried out under different accounting and auditing standards, particularly US Generally Accepted Accounting Principles and US Generally Accepted Auditing Standards. A defined curriculum is delivered for those working in this area on such engagements.

All audit professionals are required to maintain accreditation with their professional bodies and satisfy the Continuing Professional Development requirements and, where applicable, the licensing requirements of such bodies.

Our approach to continuing professional development is based around targeted learning programmes, including regular audit, accounting and industry-specific training to keep all our professionals at the forefront of new developments and regulations.
Communications and thought leadership

Communications and thought leadership
The firm’s commitment to communications and thought leadership provides our clients and the wider business community with a unique and relevant perspective on current issues in the marketplace. We draw on the deep knowledge and expertise of our national and international network to deliver meaningful thought leadership for our clients, helping them to succeed and thrive by generating ideas to solve their most difficult challenges and create lasting value.

Updates
We also regularly update our clients on issues affecting their businesses such as regulatory changes, industry developments and key business topics. Our commitment to this philosophy is demonstrated by the manner in which we leverage a multi-faceted communications approach to bring real business insights to our clients using a variety of channels which are tailored to suit our clients - including print media, email updates, teleconferencing and webcasts.

The annual Deloitte Financial Reporting Conference was held in four different venues throughout Ireland, focusing primarily on financial reporting developments.

Business community
The firm runs two of the leading business awards programmes in Ireland, namely the Deloitte Best Managed Companies Awards and the Deloitte Technology Fast 50 Awards.

The Best Managed Companies Awards seek to recognise Irish-owned and managed companies which achieve sustained success through management strength, ability to innovate, strategic initiatives and financial performance.

The Technology Fast 50 Awards programme ranks the 50 fastest-growing technology companies and recognises business growth, innovation and entrepreneurial spirit in the technology sector.

Some recent publications have included:

- Audit reform in Ireland
- Brexit. Taking the next step.
- Successful Acquisitions
- Internal audit insights
Living our values
The firm maintains policies and procedures which incorporate Deloitte’s Global Principles of Business Conduct and are designed to provide reasonable assurance that the firm and its partners, professional staff and support staff comply with relevant ethical requirements. The firm has appointed a partner as ethics and compliance partner who has direct access to the managing partner and executive committee.

Our behaviour has a direct impact on our reputation in the marketplace and is the embodiment of our brand. We have systems and procedures to help safeguard the objectivity of our people and the firm, to avoid conflicts of interest and to comply with ethical and other applicable standards. The firm’s “Code of Ethics and Professional Conduct” forms part of all joiners’ induction and is maintained on our intranet.

Global Principles of Business Conduct

<table>
<thead>
<tr>
<th>We commit to serving clients with distinction</th>
<th>We commit to inspiring our talented professionals to deliver outstanding value</th>
<th>We commit to contributing to society as a role model for positive change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Integrity</td>
<td>Respect, diversity and fair treatment</td>
<td>Anti-corruption</td>
</tr>
<tr>
<td>Quality</td>
<td>Professional development and support</td>
<td>Responsible supply chain</td>
</tr>
<tr>
<td>Professional behaviour</td>
<td></td>
<td>Social responsibility</td>
</tr>
<tr>
<td>Objectivity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Competence</td>
<td></td>
<td></td>
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<tr>
<td>Fair business practices</td>
<td></td>
<td></td>
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<tr>
<td>Confidentiality and data protection</td>
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</table>

Ethics Survey
An annual ethics survey is carried out in May/June each year. Survey results clearly demonstrate a belief that Deloitte is an ethical place to work and a belief that the firm would take action to address unethical conduct when reported.

The results of the survey are reported to the Executive, the Board and PIOC by the Ethics and Compliance Partner, and form part of the basis for consideration of any development initiatives.

Leadership
The firm’s commitment to ethics and objectivity is very much a “tone at the top” approach.

We see “doing the right thing” as being a principle that is fundamental, not just to the public interest and the interests of our clients, but also to the reputation of our firm, partners and people.

Speak Up Line
Our firm’s Speak Up Line implements a confidential reporting line for unethical conduct. The Speak Up Line is administered by a third party to maintain confidentiality and anonymity, where requested.
Independence practices

The firm has policies and procedures that are designed to provide reasonable assurance that it complies with applicable professional standards that relate to independence. We have developed systems to enable us to safeguard our independence and integrity and to avoid conflicts of interest in client assignments. Reminders on policy and other matters are routinely published as part of communications to strengthen awareness and understanding of the independence policies.

**Independence policies**
The firm complies with the independence requirements of IAASA, Chartered Accountants Ireland (CAI) and the Financial Reporting Council (FRC). The firm’s independence policies are based on the DTTL independence policies, which in turn reflect the IFAC policies. The DTTL policies also ensure compliance with US SEC independence requirements. These policies include the appointment of a partner as Director of Independence, who oversees the following:

- Consultations
- Engagement acceptance
- Monitoring
- Annual confirmation process

Reviews of independence, including a confirmation from each partner and member of staff, are undertaken by the Director of Independence annually, for reporting by 31 July.

Our independence policies were updated in March 2017 primarily to reflect additional restrictions and controls in relation to SEC restricted clients.

**Independence Inspection**
We review compliance with independence policies and test independence for a sample of partners and professionals each year to safeguard the independence and objectivity of the firm, our people and our engagement teams. This inspection includes testing personal financial interests and business connections and financial relationships of partners, staff and their immediate family. The Director of Independence monitors partners and staff in their compliance obligations. A Tracking system (the Global Independence Monitoring System or ‘GIMS’) enables an electronic review of financial interests to help identify if independence restrictions may affect the ability to hold such items.

**Independence Practice Review**
An internal review took place in October 2015 and CARB included independence within the scope of its inspection visit. Both were reported on and concluded satisfactorily.

**Audit partner rotation**
We apply audit partner rotation policies, such that audit engagement partners and the other key partners involved in all of our public interest clients are rotated after periods of five years for listed entities and other PIEs. The engagement quality assurance partners are rotated after five years for public interest entities and seven years for other clients.

Independence policies have been updated in June 2016 to reflect the introduction of European audit reform regulations.
Corporate responsibility

Having a clearly defined approach to the impact of climate change, involvement with local communities, responsible business practices and the creation of a quality workplace are core parts of our strategy.

The four key pillars of our approach to Corporate Responsibility are:

• Marketplace – business relationships, including suppliers, quality, clients and client satisfaction.

• Workplace – our people, communications and consultation, health and safety, training and development, diversity and equality, remuneration criteria, change management and work life balance.

• Community – community engagement, volunteering, pro-bono work, philanthropy and cooperation with public authorities.

• Sustainability – a priority with the main focus on minimisation of carbon footprint, sustainable procurement and stakeholder engagement – awareness, recycling, waste management, resource management, pollution control and energy efficiency.

Highlights:

Our Global Impact Report and our Corporate Responsibility Report are published separately and available on the Corporate Responsibility section of our website www.deloitte.ie.

• Deloitte received the Business Working Responsibly Mark in 2015 having first been awarded The Mark in 2013. The Mark is a fitting endorsement of the best practices we have in place in the areas of human resources, the environment, client relationship management, ethics and professional conduct, the community, and indeed how we do business overall.

• Deloitte partners with a number of community organisations and supports a number of individuals in their volunteering efforts each year. Deloitte’s community programme involves nearly 8,000 hours of volunteering activity annually. Deloitte IMPACT Day is our flagship volunteering day, with over 700 people from the Firm participating in this one day of impact.

• We have a particular focus on education and skills with over 800 future lives impacted through involvement in projects including those with Early Learning Initiative, Junior Achievement, Suas and Age Action.

• We have pro bono partnership with Ashoka Ireland who identify and support high potential social entrepreneurs. We offer support to such entrepreneurs in finding their feet during the first few years of business by offering professional financial services on a pro bono basis.

• We have been shortlisted for the 2017 National CSR Awards - Excellence in Volunteering.

“The Deloitte network takes time to reflect on our purpose – to make an impact that matters. This purpose defines who we are. It endures – transcending the everyday and binding us together. It gives us our reasons to exist as an organisation: serving our clients, inspiring our people and contributing to society. It is only by all of us behaving responsibly in everything we do that will earn and retain the respect of the business and the wider community.”

Brendan Jennings
Managing Partner
Other information
Remuneration of partners

**Profits and capital**
Partners share in the profits of the firm and subscribe its capital. A partner’s capital is linked to his/her share of profits and is repaid in full on ceasing to be a partner. The rate of capital contribution is determined from time to time, depending on the financial requirements of the firm.

A partner’s share of the firm’s profits is determined either by the number of profit-sharing units held by that partner or a fixed allocation. Partners’ profit-sharing units are reviewed every two years, based on criteria set out in partnership policy.

In addition, a portion of the annual profits is set aside to be allocated to partners who perform to an exceptional level during the year in question, based on criteria set out in partnership policy.

**Criteria**
The criteria for reward are centred around contribution to the firm in the following areas:

- **Quality** - a role model for quality in professional work and the highest integrity and ethical behaviour
- **Talent** - contribution to mentoring, leading, recruitment, development and training of our people
- **Clients** - client portfolio managed and roles performed
- **Brand and eminence** - market related activity, including stakeholder relations, thought leadership, innovation and brand protection roles
- **Revenue generation, growth, business building** - contribution to business development and relationship building
- **Financial success** - overall contribution to the financial success of the firm
- **Leadership and management** - contribution to the firm’s broad success through leadership and management roles

The criteria for reward embeds the DTTL Global Leadership framework. A strong contribution in the areas of Quality and Talent is an absolute expectation of all partners.

Audit partners are not rewarded for selling non-audit services to audit clients.
Financial information

The turnover information shown below has been extracted from the firm's financial records.

<table>
<thead>
<tr>
<th>Services</th>
<th>Year to 31 May 2017</th>
<th>Year to 31 May 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€m</td>
<td>€m</td>
</tr>
<tr>
<td>Audit and other assurance services</td>
<td>100.5</td>
<td>89.0</td>
</tr>
<tr>
<td>Tax services</td>
<td>51.2</td>
<td>44.4</td>
</tr>
<tr>
<td>Consulting and advisory services</td>
<td>133.0</td>
<td>116.8</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>284.7</strong></td>
<td><strong>250.2</strong></td>
</tr>
</tbody>
</table>

The firm's finance department, which is the responsibility of the Finance Partner, maintains the firm's financial records.

Financial performance is reviewed on a monthly basis by the Executive Committee, and quarterly by the Board, and financial information is circulated to all partners and discussed at partners' meetings.

Fees for audit and other assurance services include fees for statutory audit, audit work for group reporting purposes and revenues derived from other assurance and business risk services.
Public interest entities

The list includes those audit clients for whom Deloitte Ireland issued an audit opinion between 1 June 2016 and 31 May 2017 that were public interest entities as defined in the European union (Statutory Audits)(Directive 2006/43/EC, as amended by the Directive 2014/56/EU and Regulation (EU) No 537/2014) Regulations 2016 (S.I. No. 312 of 2016)

ACA Euro CLO 2007-1 PLC
Acadia International Insurance DAC
Advent Insurance DAC (formerly: ATC Insurance Ireland Limited)
AIB Mortgage Bank
Ald Re DAC
Allied Irish Banks, PLC
Allied World Assurance (Europe) DAC
Alpitour Reinsurance Company DAC
Alpstar CLO I PLC
Alpstar CLO II PLC
Amethea Funding PLC
Amethyst Structured Finance PLC
Anderson Valley CDO 11 PLC
Antarctica Global Macro Fund PLC
Anthracite Euro CRE CDO 2006-1 PLC
AR Finance 1 PLC
Arcade Finance PLC
Area Life International Assurance DAC
Argon Capital PLC
Artisan Global Funds PLC
Atema DAC
Atlante Funds PLC
Atradius Reinsurance DAC
Augura Life Ireland DAC
Avoca CLO III PLC
Avoca CLO IV PLC
Avoca CLO V PLC
Avoca CLO VII PLC
Avoca CLO VIII PLC
Avoca CLO IX PLC
Avoca CLO XI DAC
Avoca CLO XII DAC
Avoca CLO XIII DAC
Avoca CLO XIV DAC
Avoca CLO XV DAC
Avoca CLO XVI DAC
Avoca CLO VII DAC
Avoca Capital CLO X DAC
Axis Re SE
Axis Speciality Europe SE
Aysgarth Finance DAC (formerly: Xelo XII Limited)
Bacchus 2006-1 PLC
Bacchus 2006-2 PLC
Bayones ECA Limited
BBVA Re DAC
Becare DAC
Beechwood Structured Finance PLC
Berkshire Hathaway Reinsurance (Ireland) DAC
Besaya ECA DAC
Bilkredit 1 DAC
Bilkredit 2 DAC
Bilkredit 3 DAC
Bilkredit 4 DAC
Bilkredit 5 DAC
Bilspedtien Transport Operarions Reinsurance DAC
BKMFinance DAC
Blackrock Alternative Strategies II PLC
Blackrock Institutional Pooled Funds PLC
Blackrock Senior Income Series V Limited
Blackstone/GSO Investment Funds
BMS International Insurance DAC
Boadilla Project Finance (2008-1) DAC
Boadilla Project Finance (2009-1) Limited
Public interest entities

Bronwyn Investments (Ireland) Limited
Brookfields Capital PLC
Brown Re DAC
Brunswick Rail Finance Limited
cQuadrant High Yield Fund PLC
Canaccord Genuity Investment Funds PLC
Canada Life Assurance Europe DAC
Canada Life International Assurance DAC
Canada Life International Re DAC
Castle Park CLO DAC
Cattolica Life DAC
CBRE Global Investment Partners Umbrella Fund PLC
Charles Schwab Worldwide Funds PLC
Clarinda Park CLO DAC
Cloverie PLC
Comgest Growth PLC
Cordatus Loan Fund I PLC
Cordatus Loan Fund II PLC
Coromin Insurance (Ireland) DAC
Credit-Linked Enhanced Asset Repackagings (C.L.E.A.R.) PLC
Custom Markets Securities PLC
CVC Cordatus Loan Fund III DAC
CVC Cordatus Loan Fund IV DAC
DAA Finance PLC
Dali Capital PLC
Dansk Auto Finansiering I DAC
Darnell DAC
Dartry Park CLO Limited
Dekania Europe CDO III PLC
Dryden X Euro CLO 2005 PLC
Dryden XIV Euro CLO 2006 PLC
Dryden XVIII Leveraged Loan 2007 DAC
Eaton Vance CDO VII PLC
EBS Limited
EBS Mortgage Finance Limited
Egret CLO 1 PLC
Electra QMC Europe Development Capital Fund
Elm Park CLO DAC
EM Falcon
Emerald 5 PLC
Emerald Capital Limited
Eperon Finance PLC
Epic (Drummond) DAC
EQMC Europe Development Capital Fund PLC
Ervia
Espaccio Securities PLC
Esself DAC
Euroben Life & Pension DAC
Euro credit CDO VIII PLC
Eurocredit CDO VI PLC
Euro Epics I PLC
Euronova Smaller Companies Fund
Fab US 2006 - 1 PLC
First Trust Global Funds PLC
Galaxy Capital PLC
Gas Networks Ireland
Gemini Alternative Investment Fund PLC
Gillespie CLO PLC
Glambia PLC
Goldman Sachs Asset Management CLO PLC
Goldman Sachs Financial Products Europe PLC
GPB Eurobond Finance PLC
GPB Finance PLC
Greenstreet Structured Financial Products PLC
Greff Pan European Real Estate Fund of Funds PLC
Griffith Park CLO DAC
GVO Investment Funds (Dublin) PLC
Halkin Finance PLC
Harcourt International DAC
Harcourt Life Assurance Company DAC
Harvest CLO III PLC
Harvest CLO IV PLC
Harvest CLO V PLC
Hawthorn Life DAC
Hexam Capital Funds PLC
Hibernia REIT PLC
Hipototta No. 1 PLC
Hipototta No. 4 PLC
Hipototta No. 5 PLC
Holland Park CLO DAC
Hostelworld Group PLC
ICE 1 EM CLO Limited
ICE Focus EM Credit Master Fund Limited
Public interest entities

ICE Focus EM Distressed Master Fund DAC
ICE Global Credit Alpha Master Fund DAC
IFG Group PLC
Inchiario Life DAC
IPM Insurance CLG
Iridium Capital PLC
Irish Continental Group PLC
Irish Life Assurance PLC
Irish Life Health DAC
ITX RE DAC
Juno (Eclipse 2007 - 2) PLC
Kenmare Resources PLC
Kheops CDO 1 (Ireland) PLC
Kingfisher Insurance DAC
Kintyre CLO I PLC
Libretto Capital PLC
Lion Credit Opportunities Fund PLC
London Life and General Reinsurance DAC
Lord Abbott Passport Portfolios PLC
Lunar Funding V PLC
Lunar Funding VII PLC
Lusitano Mortgages No.2 PLC
M&G Credit Finance (Ireland) PLC
Magellan Mortgages No.2 PLC
Magellan Mortgages No.3 PLC
Mari Umbrella Funds PLC
Mashreq Funds PLC
Mediolanum International Life DAC
MetLife Europe Insurance DAC
Metlife Europe DAC
Muzinich Funds
NAM Umbrella Fund
Navillus Insurance Company DAC
Napier Park Europe Loan Management DAC
Nemesia Qualifying Investor Funds PLC
New Technology Insurance Unlimited Company
Nexgen Reinsurance DAC
Nimrod Capital PLC
Nomura Investment Solutions PLC
Ocean Dial Investment Funds PLC
OFCB Capital PLC
Orwell Park CLO DAC
Orsay Alternative Funds PLC
Ortelius Finance PLC
Overseas NEIL DAC
Overstone Common Contractual Fund
Overstone Fund PLC
Payden Global Funds PLC
PB Domicilio 2006-1 PLC
Pegmatite PLC
Petroswede Insurance DAC
P&G Umbrella Fund PLC
P&G Umbrella (UCITs) Fund PLC
PGIM Funds PLC
Pharma International Insurance DAC
Phoenix Park CLO PLC
PI Indemnity Company DAC
Polar Capital Funds PLC
Pramerica Fixed Income Funds PLC
PREFF Pan European Real Estate Fund of Funds PLC
Premium Green PLC
Premium Plus PLC
Profile Finance PLC
Prometheus Capital PLC
Provide Blue 2005-1 PLC
Provide Blue 2005-2 PLC
Provide Gems 2002-1 PLC
Quinn Insurance DAC (Under Administration)
Recole Securities PLC
Red Arc Global Investments (Ireland) PLC
Renasset Select Funds PLC
RGA International Reinsurance Company DAC
Richmond Park CLO DAC
RSIF International DAC
Samuelson International DAC
Scottish Mutual International DAC
SDI Funding PLC
Sector Capital Funds PLC
Sector Investment Funds PLC
Signet UCITs Funds PLC
Signum Finance 11 PLC
Signum Finance 111 PLC
Signum Finance I PLC
Signum Finance V PLC
Public interest entities

Silk Finance No.3 Limited
Silver Elms CDO II DAC
Silverstate Financial Investments PLC
SKB VTMK International Issuer DAC
Sorrento Park CLO DAC
Specialist Investment Funds (I) PLC
Starling Finance PLC
Stratus Capital DAC
The Baxendale Insurance Company DAC
The Concord Group International Funds PLC
Titanium Capital PLC
Toro European CLO 1 Limited
Toro European CLO 2 DAC
TNi Funds PLC
Transalp 1 Securities PLC
Transalp 2 Securities PLC
Transalp 3 Securities PLC
TT International Funds PLC
Tymon Park CLO DAC
UniCredit Bank Ireland PLC
Union Heritage Life Assurance Company DAC

UPS International Insurance DAC
Valiant Insurance Company DAC
Valieriite CDO I PLC
VEB Finance PLC
Vermillion Protective Bond Portfolio DAC
Versailles CLO M.E. I PLC
Vespucci Structured Finance Products PLC
VHI Insurance DAC
Vigado Capital PLC
Vishay Insurance DAC
Voyce Investments PLC
Waterford Capital Investments PLC
Waves Financial Investments PLC
Willow No 2 Ireland PLC
Windmill CLO 1 Limited
Yara Insurance DAC
The Board

Current

Gerry Fitzpatrick: Chairman
Gerry is Chairman of the Board of Deloitte Ireland and is a member of the Public Interest Oversight Committee of the firm. Gerry is a partner within our Audit & Assurance team and has extensive experience in audit, corporate governance and risk management services, for a range of institutions, specialising in financial services delivering new perspectives and challenge following audit transition and delivering control and process design input. He is also the sponsor Partner for Corporate Responsibility.

Brendan Jennings: Managing Partner
Brendan is Managing Partner of Deloitte Ireland. He has been a partner with the firm since 1993. Prior to his present position Brendan was National Partner in Charge of Audit & Assurance Services for the Irish firm with responsibility for the provision of professional services to a range of national and multinational clients. Brendan is also a member of the Board and the Public Interest Oversight Committee.

Declan Butler
Declan Butler is a tax partner specialising in international tax, with a focus on US and European inward investment into Ireland and in structured finance and financial services. He currently advises a wide range of multinationals in the healthcare, high technology and financial services industries. Declan is a member of the board of the firm.

Pádraig Cronin
Pádraig is Vice-Chairman of Deloitte Ireland and also M&A Services Leader for the firm. He previously served as Head of Tax for the maximum period of 8 years. Pádraig has been a partner for over 18 years and has over 25 years of corporate tax experience advising multinationals and indigenous Irish companies on a wide range of global tax issues.

John Doddy
John is a partner in the Corporate Finance Advisory Services Division of Deloitte. He is also a member of the Board of the firm. Before joining Deloitte in 2010 John spent ten years in corporate banking. Since joining Deloitte John has acted as company side advisor on a large number of new debt raisings, refinancings and debt restructurings in a range of sectors.

David Hearn
David is Vice-Chairman of Deloitte Ireland. He leads Deloitte’s C&IP practice in Europe Middle East and Africa (EMEA) and is a member of the global leadership team. David has over 25 years’ international experience in helping clients with business transformation, operational performance and IT. Previously David led the Consulting practice in Ireland for 13 years.

Honor Moore
Honor is a partner in Deloitte's Audit & Assurance practice and is responsible for audit talent. Honor is a member of the Board of the firm. She has extensive experience in the delivery of audit and advisory services to both multinational and indigenous companies across a broad range of industries, and has considerable public sector and not for profit experience.

Daniel Murray
Daniel is an Audit & Assurance Partner. Daniel is Head of Deloitte Private which delivers the Irish firm’s services to private Irish and family businesses, private-equity backed companies, high-net worth individuals and high growth SMEs. He is a member of the Deloitte EMEA Family Business leadership. Daniel is a member of the Board.

Deirdre Power
Deirdre is a tax partner leading our financial services tax practice. Deirdre also leads Deloitte’s FS Tax EMEA practice. She specialises in advising financial services clients in the areas of investment management and funds, leasing, banking, securitisation and structured finance. Deirdre is a member of the Board of the firm.
Executive committee

Current

Brendan Jennings: Managing Partner
Brendan is Managing Partner of Deloitte Ireland. He has been a partner with the firm since 1993. Prior to his present position Brendan was National Partner in Charge of Audit Services for the Irish firm with responsibility for the provision of professional services to a range of national and multinational clients. Brendan is also a member of the Board and the Public Interest Oversight Committee.

Glenn Gillard
Glenn was appointed Risk and Reputation Leader of the Irish firm on 1 June 2017, and serves on the Executive Committee. He also leads the firm’s offerings and has wide-ranging experience in the insurance area. Glenn sits on the Council of Chartered Accountants Ireland.

Harry Goddard
Harry is head of Consulting for Deloitte Ireland. He has extensive experience leading the implementation of technology rich change programmes in the public sector and retail financial services industry. He has worked with national and local government in Ireland and has advised a broad range of public sector organisations in change and transformation. Harry serves on the Executive Committee of the firm.

Lorraine Griffin
Lorraine leads our Tax team and is current Chair of the American Chamber of Commerce Tax Policy Group. She has worked and advised on a range of significant M&A transactions in recent years, both on the buy and sell side. She also advises a broad range of indigenous Irish companies, private equity houses and multinational companies covering a wide variety of tax issues (both Irish and international). Lorraine serves on the Executive Committee of the firm.

Cormac Hughes
Cormac is lead partner for the firm’s Strategy & Operations Consulting services. He advises clients on corporate and organisation strategies, operating model transformation and performance improvement. Cormac serves on the Executive Committee of the firm.

Marguerite Larkin
Marguerite leads our national Audit & Assurance practice in Ireland. She has responsibility for the provision of professional services to a broad range of the firm’s major national and international clients and specialises in advising public companies and large private companies on finance, governance matters and the provision of audit services. Marguerite serves on the Executive Committee of the firm.

Colm McDonnell
Colm leads our Risk Advisory practice in Ireland specialising in security risk, regulatory and control assurance and consulting assignments. Colm has been an Authorised Officer for the Central Bank of Ireland and he is currently working for a number of institutions in relation to Central Bank driven requirements. Colm serves on the Executive Committee of the firm.

Martin Reilly
Martin leads our Corporate Finance team. He has many years experience in advising on complex transactions, predominantly in the banking and structured finance market. In recent years he has focused on delivering a range of advisory services to institutions regarding credit risk, deleveraging, impairment provisioning, regulatory reviews and other ad hoc assignments. Martin serves on the Executive Committee of the firm.

Kevin Sheehan
Kevin is a Partner in Audit with substantial audit and advisory experience in a variety of industries including manufacturing, retail and distribution, bloodstock and natural resource exploration companies. He also services a number of large property development and construction groups. Kevin is Finance Partner of the Irish firm and serves on the Executive Committee of the firm.

Cathal Treacy
Cathal is a Regional Partner on the Executive Committee. He is an Audit & Assurance partner and has significant experience in leading Audit & Assurance services to both multinational and indigenous organisations.
Public interest oversight committee
Current

John Bruton
John Bruton was a member of Dail Eireann for thirty-five years, held various ministerial portfolios and served as Taoiseach. He was Ambassador of the European Union to the United States for five years and is a former Vice-president of the European People’s Party. John was also President of IFSC Ireland. He has a number of non-executive director appointments.

Professor Barbara Flood
Barbara Flood is Professor of Accounting at Dublin City University, where she is also Deputy Dean of DCU Business School. She holds a PhD from Loughborough University and her principal research explores student learning in higher education and in professional accounting education. Barbara is also a Chartered Accountant and serves on a number of education committees of Chartered Accountants Ireland.

Frank Ryan
Frank Ryan is Chairman of IDA Ireland having retired from his position as Chief Executive Officer of Enterprise Ireland in 2013. Other positions held by him include:

- Chairman of Governing Body, Athlone Institute of Technology
- Chairman of the Board, Early Learning Initiative, National College of Ireland
- Member of the Committee of Industry and Commerce, Royal Dublin Society
At Deloitte, we make an impact that matters for our clients, our people, our profession, and in the wider society by delivering the solutions and insights they need to address their most complex business challenges. As one of the largest global professional services and consulting networks, with over 244,400 professionals in more than 150 countries, we bring world-class capabilities and high-quality services to our clients. Deloitte Ireland has over 2,300 people providing audit, tax, consulting and corporate finance services to public and private clients spanning multiple industries. Our people have the leadership capabilities, experience, and insight to collaborate with clients so they can move forward with confidence.

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