

The High-Impact HR Operating Model

HR has a new mission. Here is the plan.



Organizations have been transforming human resources for more than 20 years. How is it possible, then, that 42% of global companies surveyed report the impact of HR operations on organizational success is “weak” and 85% of global companies surveyed believe they must “transform HR to meet new business priorities”?

Even following an HR transformation, today’s HR function has a new set of challenges: A mandate to drive the talent agenda and help attract the best in the market; the need to drive alignment, culture, and global performance; the opportunity to better leverage technology and analytics. And the need to support and build a deep leadership pipeline around the world. Organizations now expect HR not only to be efficient in their delivery of core services but also set the talent agenda and drive performance and engagement. The “traditional” ways of delivering HR capabilities are not getting there.

The imperatives of efficiency and cost reduction have always been part of the HR mandate. But now, driven by global economic growth, emerging markets, and the demands of 21st century workforce², HR must support and drive a range of business initiatives.

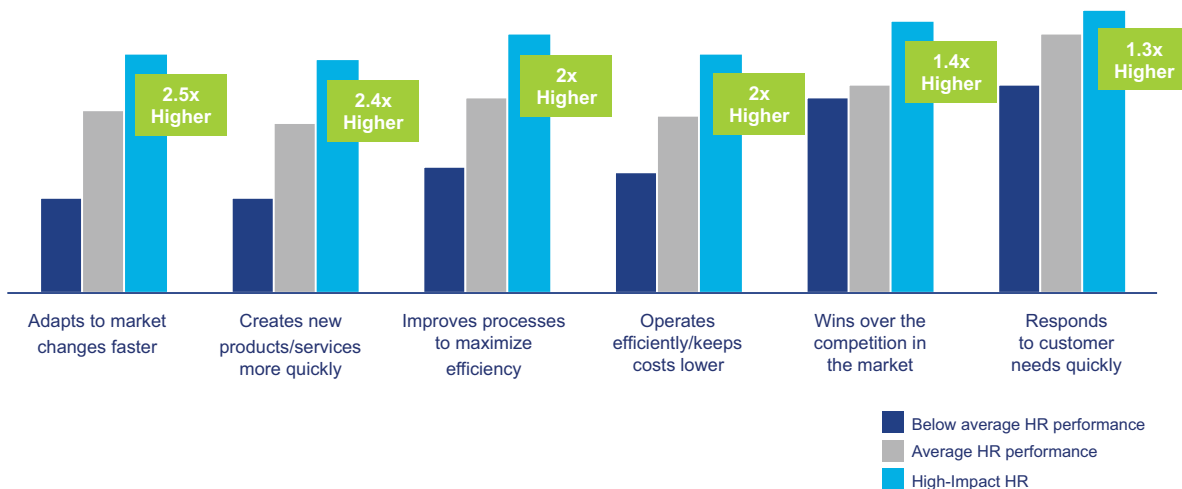


HR does not take on all these mandates by itself. But HR is responsible for putting the right people, processes, and culture in place so that leaders and employees can take them on. Nearly 40% of the variance between high-performing and

1 High-Impact HR: Building Organizational Performance from the Ground Up, Bersin by Deloitte, July 2014

2 Global Human Capital Trends 2014: Engaging the 21st-century workforce, Deloitte Consulting LLP and Bersin by Deloitte, March 2014.

Figure 1.



How do you make it real?

The CHRO of a global biotech firm recently observed, “We’ve been trying to implement ‘the Ulrich model’ for years. But we just can’t seem to move the needle and make it real.”

low-performing enterprises is connected to the combination of business leader skills, people management skills, and HR performance.³ High-Impact HR positions the HR team to play the instrumental role in fostering leadership and people management capabilities that organizations need for higher performance.

Professors Dave Ulrich, Wayne Brockbank, and their many professional colleagues helped set the direction for transformation of HR. Many thoughtful academics, practitioners, and consultants have worked to help HR professionals deliver business value to their organizations and have built upon collective research and experiences. Despite all of the knowledge gained, many organizations continue to struggle in pragmatically realizing what our research has identified as High-Impact HR. The need to help HR organizations expand capabilities is increasing as challenges grow across strategic organizational change, talent development and management, organizational design and culture, employee engagement and motivation, and inclusion. There is no doubt HR can and should deliver value both inside the enterprise to employees and business leaders as well as outside to customers, investors, and communities.

Our research shows that when HR operates with High-Impact, the business excels. As Figure 1 shows, companies that implement the High-Impact HR⁴ model are far more able to adapt to market changes, accelerate introduction of new products or services, operate efficiently, and win over their competition.

Achieving High-Impact HR requires a shift to a new level of maturity. Traditional models that focus on service delivery efficiency and cost reduction are important, but now we must move

3 High-Impact HR: Building Organizational Performance from the Ground Up, Bersin by Deloitte, July 2014

4 High-Impact HR: Building Organizational Performance from the Ground Up, Bersin by Deloitte, July 2014

further – from “rationalization” to “optimization” of the entire HR function. Developed through three years of research and hundreds of client engagements, this new model brings HR closer to the business, turns the team into consultants and advisors, and moves HR’s skills up to a new level of capability. We call it the High-Impact HR Operating Model.

Shaping the High-Impact HR Operating Model

Critical principles and key characteristics

The High-Impact HR Operating Model is a new blueprint for the function that brings HR closer to the business, drives greater levels of innovation and expertise, and moves HR from a function of “service delivery” to a driver of strategic talent and business outcomes.

Three critical principles are at the heart of driving High-Impact HR:

- 1. It is about the business.** Business imperatives and insights about the workforce have to guide how HR operates, not the other way around.
- 2. Nimble is key.** When HR demonstrates agility, flexibility, and coordination, it unlocks high business performance throughout the organization.
- 3. Beyond the organization.** Industry and social networks, organization’s customers, and the external market must be integrated within how HR operates.



Beyond the organization

A CHRO at a well-known global company invests time every month to visit customers of the company along with another c-suite colleague. Through these meetings, she gains insights about the external market and customer needs that she and her team regularly translate into talent strategies and programs.

Traditional HR delivery models		The High Impact HR Operating Model	
Federated	➔	Coordinated	Silos created by federated models have to go. In their place, establish increased coordination within HR as well as among HR, the business, and other enabling functions within the organization.
Generalist	➔	Advisor	Business unit HR roles should embed closer to the business, using data and analytics from powerful new HR technologies to deliver meaningful insights.
Static	➔	Fluid	HR talent collaborates to deliver creative solutions. Static, department-focused HR functions must give way to teams that organize around business priorities. Some teams will be ad hoc and others long term.
Center	➔	Community	It is time to redefine the “CoE”. “Centers of Excellence” is old and over. New is “Community of Expertise,” enterprise-wide communities with a balance of centralized and virtual/business-embedded resources with deep expertise.
Administrative	➔	Operational	Traditional Shared Services focused on purely administrative and transactional work. The High-Impact model shifts from old-school “shared services” to higher value “operational services.”
Technology	➔	Experience	Newer and powerful HR platforms can transform technology from a heavy burden to an intuitive connection that creates an easy and integrated HR customer experience.

Copyright © 2014 Deloitte Development LLC. All rights reserved.

Six key characteristics distinguish the High-Impact HR Operating Model from “traditional” HR delivery models:

Components of the model

What HR’s new way of working looks like

The High-Impact HR Operating Model empowers business leaders, employees, and HR professionals by aligning the work an organization needs with the capabilities that can deliver it most effectively. It emphasizes coordination within and beyond HR. It reshapes the roles and responsibilities within HR and the ways HR interacts inside and beyond the enterprise’s walls. It incorporates technology as another “role” in the operating model to create an integrated experience for the HR customer. And, it establishes HR’s critical new role in fostering connections outside the organization—with business customers and external networks—to nurture the employer brand and translate the outside world through a talent lens that influences the enterprise’s people strategy.

There has been no shortage of models for delivering HR services over the years. Many organizations have worked from conceptual service delivery models at first and then quickly dropped down into the tactics of centralizing administration, improving processes, and implementing new technology. Executing efficiency plays without the path to accomplish effectiveness and deliver positive, sustained business impact at the same time has been common. In many cases, this has been the first step under the necessary banner of “getting the house in order.” Yet, what comes next?

Figure 2.

Click on the model or turn to page 7 for additional insights about each component of the High-Impact HR Operating Model.

We implemented half of it...

A top HR executive observed that her company’s HR team focused heavily on implementing technology and centralizing administration, missing the complexity and importance of enabling the business-embedded HR resources and Centers of Expertise to begin making the shift toward delivering significantly greater business impact.

The High-Impact HR Operating Model outlines a next evolution for the way HR can work. It moves beyond a concept of service delivery to a way of operating where each component’s purpose and place in the model plays an important role in achieving High-Impact HR.

The model is a starting point for organizations on the journey to a greater level of business impact through increased HR maturity. The initial view below in Figure 2 visualizes the key components and their relationships. With the concept of “open architecture” in mind, the model promotes movement, flexibility, collaboration, and openness for the variety of additional functions and roles that can play important parts in an organization’s way of operating HR.

Explore each part of the High-Impact HR Operating Model for insights that distinguish this new way of working for HR.

Roles and relationships

The connections that make High-Impact HR work

We have established the playing field and the players on it. Now let us put them in motion. Operationalizing a High-Impact HR organization requires thoughtful consideration of the ways in which roles of the model interact. A more detailed view of the model shown below, Figure 3, introduces the key interactions that support fluidity and coordination—the very qualities HR needs to carry out its new mandate.

While each organization may design the interactions within the HR operating model somewhat differently, the primary interactions depicted here provide a starting point based on practical global experience and backed by High-Impact HR research.

Business HR is closest to the business, acting as the primary interaction with business leaders and managers with an emphasis on talent management and development. HR Operational Services is the primary interaction with employees, applicants, and former employees. Communities of Expertise collaborate with Business HR as their primary customer, working with top executives in select

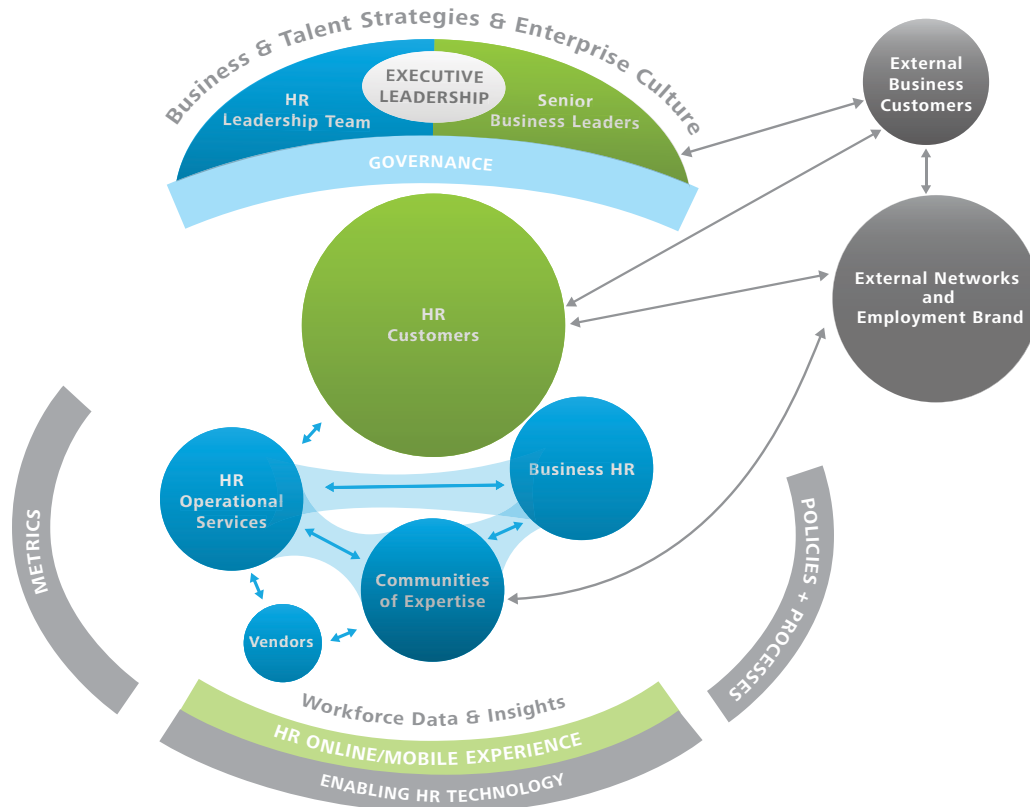
cases, providing HR program and process leadership across the operating model, and collaborating with HR Operational Services in delivery.

Executive Leadership, the combination of top business and HR leaders, interact across the model to drive culture, business strategy, and people strategy and engage with the organization's external customers of the business. Of course, many of HR's customers interact with customers of the business, making HR's role in continuously growing employees' customer interaction capabilities quite important.

Finally, managing an enterprise's presence in the market is no longer strictly a Marketing or Public Relations responsibility. Rather, HR – primarily through the Communities of Expertise – has a key role to play together with Marketing and related functions to cultivate relationships within industry networks and through social media to enhance talent acquisition, engagement, and motivation.

The additional articles in the High-Impact HR Operating Model series take deeper dives into each of the major components of the Model.

Figure 3.



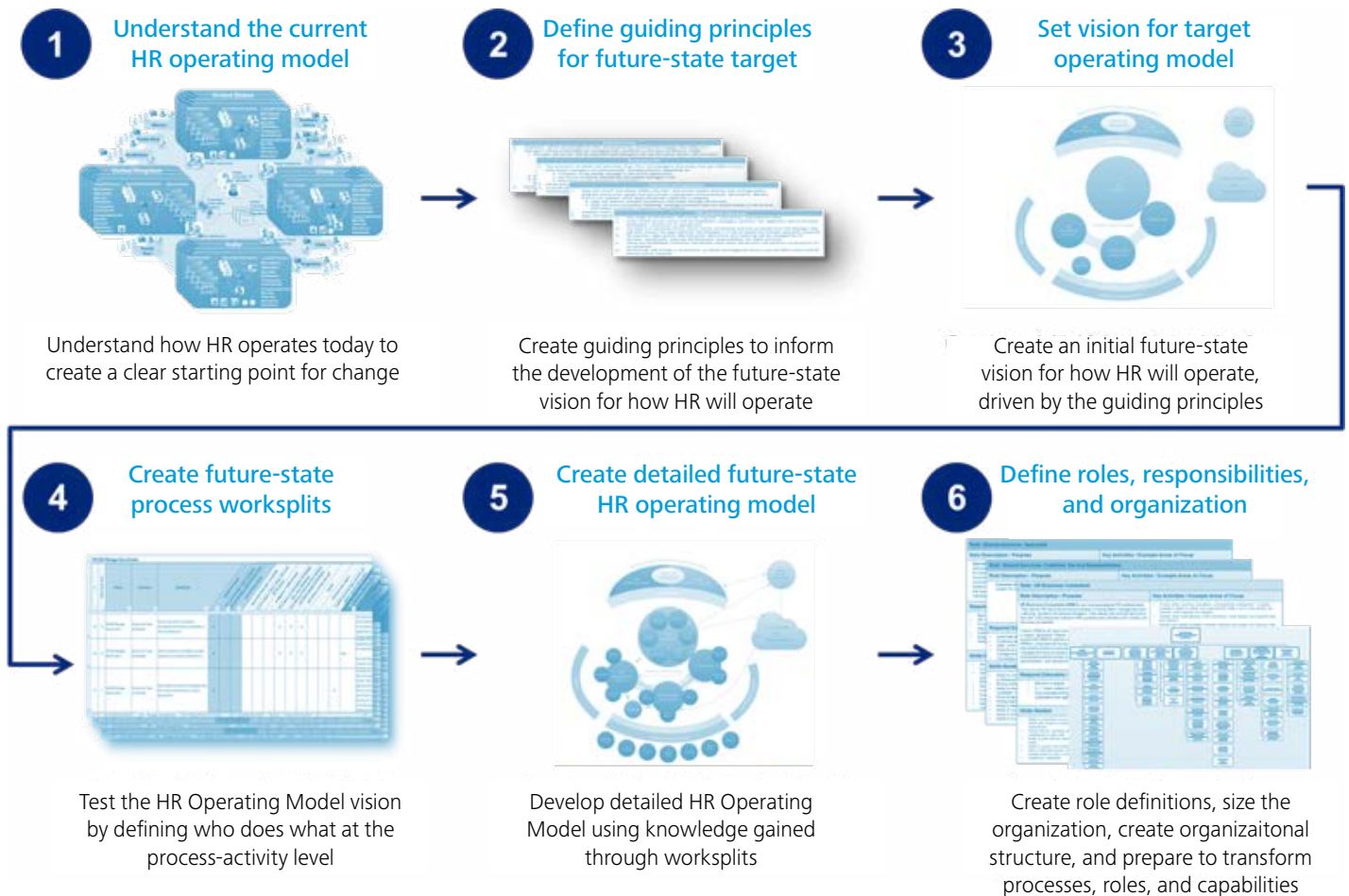
Copyright © 2014 Deloitte Development LLC. All rights reserved.

How to get there

Six steps toward the High-Impact HR Operating Model

Adapting the model to an organization follows six steps, Figure 4. By using a set of well-established tools and frameworks developed and applied across many complex enterprises around the globe, an HR organization can guide and accelerate its journey to achieving the High-Impact HR Operating Model. These form a powerful foundation upon which to build the transformation priorities, roadmap, and business case.

Figure 4.



Copyright © 2014 Deloitte Development LLC. All rights reserved.

What it takes

Lessons from the field on delivering High-Impact HR

No matter an enterprise's current-state maturity or progress on the journey to transform HR, High-Impact HR is the next stop. If most of the work lies ahead, the model presents an opportunity to skip beyond traditional models. Organizations that have begun to adopt characteristics of the High-Impact HR Operating Model provide helpful lessons:

- Delivering High-Impact HR takes a deep understanding of business imperatives. HR professionals have to understand local business priorities and become lifetime learners—their knowledge must continue to evolve so they possess the most up-to-date awareness of external customers and the markets in which they operate.
- Competencies within HR have to evolve too. Adaptability, agility, and analytical acumen are at the top of the list. Assessing HR professionals' readiness for new roles, and implementing tailored development programs, can help developing these competencies. Our research shows that HR should also invest in external intelligence-gathering, research, vendor analysis, and the development of new tools and methods.
- The roles, responsibilities, and interactions supported by technology are now critical to success. HR teams should understand self-service and HR analytics technology, teach the business how to use it, and make it simple and efficient to operate.
- HR and business leaders need a new mindset that empowers the HR team to function as consultants, advisors, and change agents. Remember, we are going beyond "HR's seat at the table"—High-Impact HR means the HR organization is embedded within the business, advising and innovating along with business leaders. Some companies call this the "copilot" model – HR leaders now directly involved in day-to-day business operations and strategy-making.
- Implemented effectively, HR technology delivers powerful knowledge for employees, managers, leaders, and HR. While there are a lot of "shiny toys" available in the marketplace, in High-Impact HR, the organization selects and implements technology that provides easy to use data and information tools to line managers and employees. This not only improves business decision-making, but frees up HR teams to better advise, consult, and innovate with their client stakeholders.
- Getting to High-Impact HR is an important transition. The journey involves changing roles, increasing skills and capabilities, and redesigning the function to be "built for business purpose" as opposed to being "optimized to serve."

How do we know we made it?

Making it real

The Human Resources function has been on an evolutionary journey for many years. Our book, *Global HR Transformation: The Journey Continues*, recognized the journey as ongoing. As a top HR executive recently observed, "If we're not consistently evolving and transforming, we've forgotten HR's purpose".

Change is a constant, but the nature, speed, and direction of change are subject to change themselves. These constant shifts require a more nimble, flexible, coordinated, fluid, and business-embedded HR than ever before.

We will know we have made it to High-Impact HR when...

... CHROs are regulars on analyst calls, describing linkage of people programs to business results

... Talent strategies and decisions are underpinned by analytical insights

... HR leaders engage with business customers and shape strategies with the knowledge gained

... Business HR professionals also identify as members of a HR Community of Expertise

... Roles in HR Operational Services provide a clear and progressive HR career path

The High-Impact HR Operating Model provides a next point along the journey to advance HR's measurable contribution to actual business performance in a practical way. And the HR Transformation journey continues...

High-Impact HR Operating Model insights

External Business Customers and their needs should influence the talent an organization hires and the top areas of focus in employee and leader development. The business achieves significant value when HR truly understands the priorities of external customers and translates these into talent strategies and programs. Traditionally, HR has relied mostly upon business leaders to provide insights to external customer needs. However, HR executives are finding that participating in customer meetings, sales pursuits, and challenging customer situations brings positive value to both the business and its customers. As a result, unlike traditional HR delivery models, High-Impact recognizes the importance of external business customers within the model so as to properly consider the right HR interactions and engagement with external customers.

External networks and the employment brand are critical to High-Impact HR. Social networks play an important role in defining an enterprise's reputation, greatly helping – or hindering – talent acquisition and retention. HR must serve as the steward of the employment brand, taking active steps to promote the brand and manage its presence across the many networks that extend outside organizational boundaries.

HR Customers include a wide variety of roles – both internal and external to the organization – and are placed at the center of the model where they should be as the focal point for delivery of HR capabilities. They are the primary recipient of HR's services. Understanding the needs across each segment of HR customers allows for consideration of ways to flex the customer experience to fit varied needs and deliver at the moments that matter within the HR customer life cycle.

Moments that matter for HR customers

A large, global financial services company recognized the power of interactions with its external customers and examined the interactions with HR customers. They discovered a defined set of “moments that matter” for the HR customer across the employee life cycle. With an acute focus on improving the value HR delivered, the organization was able to accurately target improvements in areas that would deliver true value at those “moments.”

Business HR is closest to the business leaders and people managers. High-Impact HR relies heavily on rethinking the role of HR at the business. Organizations that have transformed HR by centralizing capabilities within centers of excellence and shared services often expected that by removing many activities from the “HR generalists” then those field-based HR roles would naturally become strategic. In many cases, these roles have been branded as “HR Business Partners,” yet have not been able to truly progress to such a level of impact. Business HR in High-Impact partners primarily with *business leaders and people managers*, who play an important role in HR delivery by driving engagement, talent management, and organizational change.

In many organizations, business HR roles have yet to reach their full potential. Many “HR transformations” have focused on implementing technology and building operational capabilities via shared services or outsourced delivery, but they have not yet fully developed the Business HR role or individual capabilities necessary to deliver the impact the business needs.

In the High-Impact HR Operating Model, Business HR roles are embedded in the business, yet highly coordinated within the business and across other HR roles. They work closely with top business leaders and managers, providing coaching and driving strategic talent priorities, employee engagement, organizational effectiveness, and change management. And, they partner with colleagues in the Communities of Expertise to design and deliver HR programs that leverage the scale of the enterprise yet adapt to directly address business needs.

Communities of Expertise (CoE) drive leading practices and processes by applying deep HR functional domain knowledge, a strong understanding of business imperatives, and market trends to deliver thought leadership. The move from Centers of Excellence to Communities of Expertise (CoE) drives leading practices and processes by applying deep HR functional domain knowledge, a strong understanding of business imperatives, and market trends to deliver thought leadership. The move from Centers of Excellence to Communities of Expertise addresses a specific challenge: In earlier models, centers have tended to operate in “ivory towers,” pushing down policies and programs to the business. They have not necessarily focused on addressing or adapting to business needs and differences driven by external customers and local market demands. As a result, in some cases, very traditional “corporate HR” teams were simply rebranded as Centers of Expertise without necessarily achieving a change in role, behaviors, or outcomes to deliver to the business as a customer.

Creating community

A top global company recently redesigned its HR operating model and adopted the “Communities of Expertise” team. Explaining the decision, the head of Global HR Operations said, “The needs of our people are too complex for any one person or center to solve. It takes a community and that means blurring the lines between our traditional departmental silos.”

“Community” as a new term was thoughtfully chosen as it means people inside and outside HR need to collaborate beyond the formal CoE structure. That way, they can design and develop programs that balance global consistency with business and geographic relevance. Organizations are recognizing the power of integration across HR program and process areas. Grouping CoEs into three major areas, as shown in Figure 5, can promote collaboration and break down silos between functions that often inhibit an organization's ability to achieve greater impact through its people programs.

Figure 5.

Communities of Expertise		
Talent	Total Rewards	HR Strategy
Workforce Planning	Benefits	HR Reporting & Workforce Analytics
Talent Acquisition	Compensation	Mergers & Acquisitions
Performance & Succession	Global Mobility	HR Technology Strategies & Systems
Learning & Talent Development	Health & Wellness	HR Vendor Management
Diversity & Inclusion	Recognition	HR Program Management Office
Organization Effectiveness & Change Management		HR Governance
Employee & Labor Relations		

Copyright © 2014 Deloitte Development LLC. All rights reserved.

HR Operational Services enables operating excellence by delivering efficiently and effectively across HR processes, with an emphasis on inquiry management, transactions, and specialized functional services. The addition of knowledge-based and specialized functional services to the traditional scope of a shared services model expands the opportunity for Business HR and Communities of Expertise to focus on delivering valuable impact to help drive business growth and performance.

Traditional HR shared services scope, limited to transactions and very basic administration, holds the entirety of HR capability back. Often this traditional scope approach leads to rigid, one-size-fits-all approaches in the name of efficiency. Yet, High-Impact HR requires flexibility to meet the needs of the business. A broader scope under HR Operational Services allows delivery of end-to-end services in a function and provides greater ability to meet the business needs, while still achieving efficiency.

For example, traditional HR shared services might include administering an Applicant Tracking System and generating offer letters as the only activities within the wide arena of Talent Acquisition. In the High-Impact HR Operating Model, HR Operational Services would deliver broader recruitment capabilities with specialist knowledge that might include sourcing, screening,

Delivering operational services value in specialized areas

Recognizing a need to improve employee relations capabilities, a health care organization decided to shift day-to-day employee relations matters along with complex investigations into a central team. A combination of professionals who would address basic inquiries by following written guides alongside employee relations specialists would drive consistency and enable an end-to-end employee relations capability to serve all groups across the organization.

interview scheduling, selection support, and pre-hire activities. In this way, Recruiters as part of CoEs, can play up and focus on true workforce planning, managing the employer brand, growing the talent pipeline, and collaborating with hiring managers in talent selection.

HR Operational Services includes three primary areas of responsibility, see Figure 6 below:

Figure 6.

HR Operational Services		
Inquiry Services	Transactions	Specialized Services
General HR Inquiries	Transaction Processing	Escalation for Complex Inquiries
Knowledge-based HR Inquiries	Data Administration	Functional Specialty (e.g., Recruiting, Learning, Employee Relations)
HR Transaction Support	Mass Changes	Vendor Management
User Support for HR Technologies	Reporting Support	Reporting & Analytics
		Service Management
		Special Initiatives

Copyright © 2014 Deloitte Development LLC. All rights reserved.

Vendors serve as extensions of CoEs and/or HR Operational Services. They deliver capabilities ranging from the strategic to the administrative in a more efficient and cost effective way. Vendor management, an often under-developed skill within HR, has become a critical factor in successfully delivering HR services. To identify the appropriate sourcing mix and manage vendors to achieve the desired balance of quality and efficiency, Communities of Expertise collaborate with HR Operational Services, influenced by feedback from Business HR where vendor services touch HR customers.

Workforce data and insights are fundamental to High-Impact HR. Organizations at the highest level of talent analytics maturity generated 30% greater stock returns than average, 2x more likely to improve their leadership pipelines, 2x greater talent mobility, and are twice as effective at recruiting.⁵ HR technology has moved beyond simply automating transactions. Now, it generates meaningful data that can help business and HR leaders shape decisions with the help of information about the organization's talent. Just as important, the latest HR technologies are easier to use, which empowers the non-tech-savvy with more readily accessible data.

Of course, generating meaningful analytics for use by business leaders, managers, and HR requires knowledge, skills, and experience to understand how to unlock the value data brings – and the available time to draw insights, make recommendations for action, and review with senior business leaders.

Executive leadership, comprised jointly of the HR leadership team and senior business leaders, sets the tone from the top and is positioned as an umbrella over the High-Impact HR Operating Model. Leaders see to it that HR and talent strategies align with business imperatives and enterprise culture. Leadership is accountable for guiding and governing the entirety of the operating model using practical approaches that use business priorities and operating metrics to continuously influence adjustments to the way HR operates to meet business needs.

Key enablers surround the model, providing the integration needed to achieve High-Impact HR:

Governance fosters accountabilities, priorities and plays a prominent role in orchestrating the complexity and effectiveness of the operating model over the long term. Effective governance is critical as the model demands a higher level of collaboration and flexibility. A governance approach that includes a formal HR Program Management Office helps achieve collaboration and coordination through well-structured strategy and planning, HR calendars and roadmaps, initiative prioritization, meeting cadence, and reporting.

Policies and processes provide the guidelines and ways of working, enabling effective alignment of accountabilities and responsibilities to deliver programs and services:

Enabling HR technology automates processes, enhances the HR online and mobile experience, and allows direct access to information, data, social networks, and HR transactions while providing the capability to generate workforce data and insights. Technology savvy HR customers demand HR tools with consumer-like experiences, so delivering them has become critically important.

Metrics provide tangible ways to assess the effectiveness and business impact of HR programs, processes, and the delivery model. Metrics include service levels and key performance indicators that contribute to overall continuous improvement of the HR function.

⁵ High Impact Talent Analytics: Building a World Class HR Measurement and Analytics Function. Bersin by Deloitte 2013.

Authors

Arthur H. Mazor

HR Transformation Strategy Leader
Deloitte Consulting LLP
amazor@deloitte.com

Erica Volini

US HR Transformation Leader
Deloitte Consulting LLP
evolini@deloitte.com

Michael Stephan

Global HR Transformation Leader
Deloitte Consulting LLP
mstephan@deloitte.com

Aaron Alburey

Financial Services HR Lead UK
Deloitte MCS Limited
aalburey@deloitte.co.uk

Mark Bowden

HR Advisory Director
Deloitte MCS Limited
mbowden@deloitte.co.uk

Lead contributors

The authors would like to thank the following individuals for their contributions to this report: Josh Bersin, Andrew Hill, Gary Johnsen, Bart Moen, Ian Winstrom Otten, Jeff Schwartz, Gregory Vert, Tracy Wang, Declan Watson, Sofia Whelan, and Michael Zeoli

Global Human Capital Leadership

Global

Brett Walsh

Global Human Capital Leader
Deloitte Touche Tohmatsu Limited
bcwalsh@deloitte.co.uk

David Foley

Global Actuarial, Rewards & Analytics
Leader
Deloitte Consulting LLP
dfoley@deloitte.com

Dimple Agarwal

Global Organization Transformation &
Talent Leader
Deloitte MCS Limited
dagarwal@deloitte.co.uk

Jeff Schwartz

Global Human Capital Leader,
Marketing, Eminence, and Brand
Deloitte Consulting India Pvt Ltd
jeffschwartz@deloitte.com

Michael Stephan

Global HR Transformation Leader
Deloitte Consulting LLP
mstephan@deloitte.com

Americas

Americas & Chile

Jaime Valenzuela

Deloitte Audit y Consult.
jvalenzuela@deloitte.com

United States

Jason Geller

Deloitte Consulting LLP
jgeller@deloitte.com

Canada

Heather Stockton

Deloitte Canada
hstockton@deloitte.ca

Mexico

Jorge Castilla

Deloitte Consulting Mexico
jcastilla@deloittemx.com

Uruguay, LATCO

Veronica Melian

Deloitte SC
vmelian@deloitte.com

Argentina

Claudio Fiorillo

Deloitte & Co. S.A.
cfiorillo@deloitte.com

Brazil

Henri Vahdat

Deloitte Consultores
hvahdat@deloitte.com

Colombia

Alan Mills

Deloitte Ases. y Consulto
alamills@deloitte.com

Costa Rica

Federico Chavarria

Deloitte & Touche S.A.
fechavarria@deloitte.com

Ecuador

Roberto Estrada

Andeanecuador Consultores
restrada@deloitte.com

Panama

Domingo Latorraca

Deloitte Consultores
dlatorraca@deloitte.com

Peru

Johnnie Jose Tirado

Deloitte & Touche SRL
jotirado@deloitte.com

Venezuela

Maira Freites

Lara Marambio & Asociados
mfreites@deloitte.com

Asia Pacific

Asia Pacific & China

Jungle Wong

Deloitte Consulting (Shanghai) Co. Ltd,
Beijing Branch
junglewong@deloitte.com.cn

Australia

David Brown

Deloitte Touche Tohmatsu
davidbrown@deloitte.com.au

India

P. Thiruvengadam

Deloitte India
pthiruvengadam@deloitte.com

Japan

Akio Tsuchida

Deloitte Tohmatsu Consulting Co., Ltd
akitsuchida@tohmatu.co.jp

Korea

Kihoon (Alex) Jo

Deloitte Consulting
kijo@deloitte.com

New Zealand

Hamish Wilson

Deloitte
hawilson@deloitte.co.nz

Southeast Asia

Nicky Wakefield

Deloitte Consulting Pte Ltd
nwakefield@deloitte.com

Europe, Middle East, and Africa

EMEA & the Netherlands

Ardie van Berkel

Deloitte Consulting BV
avanberkel@deloitte.nl
United Kingdom

United Kingdom

Feargus Mitchell

DTRAB Ltd
fmitchell@deloitte.co.uk

Anne-Marie Malley

Deloitte MCS Limited
amalley@deloitte.co.uk

Africa

Werner Nieuwoudt

Deloitte Consulting Pty
wnieuwoudt@deloitte.co.za

Austria

Christian Havranek

Deloitte Austria
chavranek@deloitte.at

Belgium

Yves Van Durme

Deloitte Consulting
yvandurme@deloitte.com

Central Europe

Evzen Kordenko

Deloitte Advisory s.r.o.
ekordenko@deloittece.com

CIS

Christopher Armitage

CJSC Deloitte & Touche CIS
carmitage@deloitte.ru

Cyprus

George Pantelides

Deloitte Ltd
gpantelides@deloitte.com

Denmark

Anja Ellegaard Dahl

Deloitte Denmark
adah@deloitte.dk

Finland**Anne Grönberg**

Deloitte Oy
anne.gronberg@deloitte.fi

France**Guy Aguera**

Deloitte Conseil
gaguera@deloitte.fr

Philippe Burger

Deloitte Conseil
phburger@deloitte.fr

Germany**Udo Bohdal-Spiegelhoff**

Deloitte Germany
ubohdal@deloitte.de

Ireland**Cormac Hughes**

Deloitte & Touche
cohughes@deloitte.ie

Italy**Lorenzo Manganini**

Deloitte Consulting SRL
lmanganini@deloitte.it

Kenya**Kimani Njoroge**

Deloitte Consulting Ltd
knjoroge@deloitte.co.ke

Luxembourg**Filip Gilbert**

Deloitte Tax & Consulting
fgilbert@deloitte.lu

Middle East**Ghassan Turqieh**

Deloitte & Touche (M.E.)
gturqieh@deloitte.com

Norway**Bjorn Helge Gunderson**

Deloitte AS
bgundersen@deloitte.no

Poland**Magdalena Jonczak**

Deloitte Business Consulting S.A.
mjonczak@deloittece.com

Portugal**Joao Vaz**

Deloitte Consultores, S.A.
jvaz@deloitte.pt

Spain**Enrique de la Villa**

Deloitte Advisory, S.L.
edelavilla@deloitte.es

Switzerland**Sarah Kane**

Deloitte Consulting Switzerland
sakane@deloitte.ch

Turkey**Ayse Epikman**

Deloitte Turkey
aepikman@deloitte.com

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/us/about for a detailed description of the legal structure of Deloitte LLP and its subsidiaries. Certain services may not be available to attest clients under the rules and regulations of public accounting.