

Deloitte.



Stakeholder
engagement
summary

2020 GLOBAL IMPACT REPORT

Key stakeholder groups	Engagement approach and typical frequency of interaction	Sample of representative members	Sample topics	Type of response (may vary across Deloitte)	Areas of high stakeholder concern
Member firm clients	Ongoing <ul style="list-style-type: none"> • Client interaction during engagements • Client satisfaction process • Business development activities • Conferences • Client labs and/or facilitated sessions • Proposal responses and follow up on losses • Client questionnaires 	<ul style="list-style-type: none"> • Publicly traded company clients, including their audit committees and boards of directors • Closely-held company clients • Government clients • Nonprofit clients • Past and potential clients 	<ul style="list-style-type: none"> • Service needs of clients • Independence • Ethics • Security and privacy concerns • Value of trusted advisor relationship • Need for industry or subject matter understanding • Sustainability reporting • Supply chain risks and standards 	<ul style="list-style-type: none"> • New service offerings • Organizing client service around industries • Lead client service roles and responsibility • Alliances • Adoption of anti-corruption policy and policy regarding privacy programs and leadership • IT security policies • Voluntary sustainability reporting • Supply chain policies and codes of conduct • Chief Confidentiality Officer 	<ul style="list-style-type: none"> • Ethics and integrity • Client satisfaction • Governance risk and compliance • Protection of public interest • Anti-corruption • Corporate responsibility commitment • Privacy and data security (cyber) • Environmental performance • Supply chain risks/issues • Value of service • COVID-19 response • Future of work • Customer engagement • Trust • Cloud and digital • M&A and distressed assets

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Deloitte people, their families, and future talent	<p>Ongoing</p> <ul style="list-style-type: none"> • Social media (external and internal) • Recruiting events • Internal discussions • 24/7 support and emergency hotlines • Confidential ethics hotline • Professional development sessions • Coaching • Performance check-ins/reviews • Community involvement and volunteering opportunities • Exit interviews • Alumni network <p>Multiple times a year</p> <ul style="list-style-type: none"> • Career conversations • Employee councils • Advisory councils • Town-hall meetings • Affinity groups • Leadership videos <p>Annual basis</p> <ul style="list-style-type: none"> • People survey • World meeting and member firm partner meetings <p><i>Note: Most work, and therefore engagement, is currently virtual due to COVID-19</i></p>	<ul style="list-style-type: none"> • Current, former, retired, and prospective employees • Spouses/partners, children, and family members of Deloitte people 	<ul style="list-style-type: none"> • Job satisfaction elements • Work/life balance • Career advancement • Fair treatment • Privacy and confidentiality • Security • Contributions to society • Environmentally sustainable operations • Access to technology • Expectation setting • Educational opportunities • Professional development • Equity and inclusion • Ethics • Travel and mobility • Well-being • Mental health • Support for flexible and remote work • Health and safety <p><i>Note: Most work, and therefore engagement, is currently virtual due to COVID-19</i></p>	<ul style="list-style-type: none"> • Flexible work arrangements • Benefits package changes • Extension of certain services to family members • Mentoring programs • Coaching programs • Opportunities for global deployments • Learning and professional development • (Leader) development programs • Digital learning offerings • Well-being programs • Mental health programs • Workplace safety awareness programs • Updates to software and hardware • Education and safety mobile applications • Volunteering programs • Ensuring safety of engagement teams • Travel safety programs • ALL IN: Equity and inclusion strategy, supporting programs and measurement • WorldClass • WorldClimate 	<ul style="list-style-type: none"> • Employee development • Equity and inclusion • Racial injustice • Inclusive leadership • Ethics and integrity • Client satisfaction • Privacy and data security • Governance, risk, and compliance • Corporate responsibility commitment from leadership • Protection of public interest • Public policy positions • Environmental performance • Health and safety • Community engagement • Labor rights • Compensation • Work/life balance • Professional standards • Professional performance • Well-being • Mental health

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Governments and regulators	Ongoing <ul style="list-style-type: none"> • Proactive engagement with regulators and policymakers on topics impacting the profession and the capital markets • Contribution to shaping of new regulation • Engagement on policy development • Responding to regulatory and public policy inquiries • Quality/performance inspections and reviews • Horizon scanning and sensing • Meetings and conferences 	<ul style="list-style-type: none"> • Audit oversight bodies • National financial market regulators • Government ministries aligned to topics of common interest, including, among others, finance, economic, labor • International law enforcement and security agencies • Multinational/ Inter-governmental fora • Embassies; diplomatic community • Standard-setters • Policy “influencers” (e.g., think tanks) • Professional bodies such as the International Federation of Accountants (IFAC), Global Public Policy Committee (GPPC), etc. • Investors—Deloitte is represented on Board of Governors of International Corporate Governance Network (ICGN) and Asian Corporate Governance Association (ACGA) 	<ul style="list-style-type: none"> • COVID-19 impacts • Public interest • Audit quality • Ethics and integrity • Audit of the future • Auditor independence; conflicts of interest • Transparency • Innovation • Market competitiveness • Corporate governance • Equity and inclusion • Data, confidentiality and privacy • Crisis management • International trade • Jobs and skills • Responsible tax • Inclusive growth • Smart regulation 	<ul style="list-style-type: none"> • Issuance of COVID-19 materials—point of views, webcasts, etc. • Direct engagement with the regulators, standard-setters, professional bodies, etc.; responses to regulatory inquiries and consultation papers • Issuance of transparency and impact reports • Independence policies and monitoring • Employee diversity programs • Supplier diversity programs • Threat assessments and safety recommendations • Research and insights • Thought-leadership, facts and insights • Advisory and advocacy groups 	<ul style="list-style-type: none"> • Auditing significant management estimates and going concern assumptions given new uncertainties due to COVID-19 • Remote environment (remote audit execution, remote access to data, remote practice reviews and regulatory inspections, etc.) • Protection of public interest, conflicts of interest • Ethics and integrity • Audit of the future • Innovation and disruptive technologies • Privacy and data security • Standard setting models • Governance, risk, and compliance • Anti-corruption • Equity and inclusion • Environmental performance • Security threats to operations and people • Inclusive growth • International trade • Future of work • Mobility

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Professional associations and networks	<p>Ongoing</p> <ul style="list-style-type: none"> Involvement in committees and working groups Representation on leadership councils Attendance at conferences <p>Ad hoc</p> <ul style="list-style-type: none"> Collaboration on industry white papers Speaking engagements Participation in development of standards 	<ul style="list-style-type: none"> Peer networks Associations of certified/chartered accountants Associations of tax professionals Management consulting professional associations Financial advisory professional associations Trade associations Sustainability associations 	<ul style="list-style-type: none"> Adherence to professional performance standards Governance Open markets Sustainable development Standards for auditing of non-financial information Jobs and skills Corporate governance Inclusive growth 	<ul style="list-style-type: none"> Standards for engagement acceptance and performance Peer reviews Commentaries on proposed standards and policy issues Policy recommendations Training Thought-leadership, facts and insights Strategy formulation 	<ul style="list-style-type: none"> Protection of public interest Ethics and integrity Governance, risk, and compliance Professional standards Professional performance Employee development Public policy positions Open markets Digital economy and technology Future of work Corporate reporting
Nonprofit organizations and local communities	<p>Ongoing</p> <ul style="list-style-type: none"> Local representation Pro bono engagements Collaborations Volunteering Social media Electronic mail Meetings and conferences Speaking engagements 	<ul style="list-style-type: none"> CDP (formerly Carbon Disclosure Project) JA Worldwide (Junior Achievement) United Way Worldwide One Young World UNLEASH Local business and community organizations 	<ul style="list-style-type: none"> Training Performance improvement Funding Marketing Specific agendas germane to their cause (e.g., sustainability, education, humanitarian action, diversity) Local business promotion Transparency in reporting Cross-sector collaboration 	<ul style="list-style-type: none"> Skills-based volunteering Community volunteering Impact Day Pro bono engagements Foundation and member firm monetary and in-kind gifts Voluntary sustainability reporting 	<ul style="list-style-type: none"> Youth education and unemployment Equity and inclusion Ethics and integrity Anti-corruption Human rights Transparency Corporate responsibility commitment Public policy positions Privacy and data security Environmental performance Community involvement Protection of public interest Social progress and mobility

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International multi-stakeholder organizations	Ongoing <ul style="list-style-type: none"> • Steering committee memberships • Organizational stakeholder meetings • Meetings, conferences and correspondence • Taskforce and working group participation 	<ul style="list-style-type: none"> • United Nations Global Compact • World Economic Forum • World Business Council for Sustainable Development • International Integrated Reporting Committee • Global Reporting Initiative • Cross-industry business alliances • Asia-Pacific Economic Cooperation Forum • Organization for Economic Co-operation and Development (OECD) • Coalition of Services Industries (CSI) • German Marshall Fund (GMF) • National Center for APEC (NCAPEC) • Business 20 (B20) • US Council for International Business (USCIB) • International Organization of Employers (IOE) 	<ul style="list-style-type: none"> • Establishment of and adherence to international norms • Understanding of frameworks and initiatives • Economic, social, and humanitarian development • Trusted financial system • Innovation • Jobs and skills • International trade • Inclusive growth • Smart regulation • Sustainability • Climate • Future of work 	<ul style="list-style-type: none"> • Pro bono engagements • Internal and external training • Thought-leadership, facts and insights • Changes to global report content • Voluntary reporting on sustainability • Greenhouse Gas (GHG) emission reduction targets in place or in development (varies across member firms) • Policy recommendations supporting growth and development • Policy statements of support • Speakers and presenters for events 	<ul style="list-style-type: none"> • Ethics and integrity • Trusted financial systems • Equity and inclusion • Education • Youth unemployment • Governance, risk, and compliance • Data, security and privacy • Environmental performance • Human rights • Community engagement • Physical security • Social progress and equality • Trade and investment • Inclusive growth • Open markets • Future of work • Digital economy • Sustainability • Climate
Suppliers	Ongoing <ul style="list-style-type: none"> • Negotiations • Meetings • Supplier sourcing • Industry meetings • Ongoing relationship management 	<ul style="list-style-type: none"> • Technology suppliers • Travel service suppliers • Business services suppliers • Marketing suppliers • Talent-related suppliers • Consultants and professional services suppliers • Real estate and facilities suppliers 	<ul style="list-style-type: none"> • Contract terms including pricing and payment • Sourcing/requests for Proposals/Information/ Bids, etc., activity • Features and functionality • Issue resolution • Confidentiality • Opportunities for (mutual) sustainable solutions • Opportunities for collaboration 	<ul style="list-style-type: none"> • Establishment of preferred suppliers • Establishment of green purchasing practices • Contracts 	<ul style="list-style-type: none"> • Ethics and integrity • Anti-corruption • Equity and inclusion • Privacy and data security • Sustainability practices

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Industry and market analysts	Ongoing <ul style="list-style-type: none"> Global engagement strategy involving Deloitte executive leadership, subject matter specialists, and other stakeholders across all geographies, businesses, and industries 	<ul style="list-style-type: none"> Forrester Gartner IDC <i>Representative only</i>	<ul style="list-style-type: none"> Capabilities (e.g. cloud, digital, risk/cyber, change, innovation, technology, transformation) Client and market trends Competitive landscape Strategy 	<ul style="list-style-type: none"> On-going relationships Dialogue and shared insights Formal analyst inquiry and briefings Analyst events and advisory sessions virtual and in-person Participation in evaluative research Evidence of scale 	<ul style="list-style-type: none"> Cloud SAP Work transformation Supply chain Digital disruption Technology and emerging tech Customer experience Business transformation Cyber security People and change Future of consulting
Educational institutions/ academia	Ongoing <ul style="list-style-type: none"> Participation in programs Collaborations Recruiting Guest lecturing and speaking engagements 	<ul style="list-style-type: none"> Students of high potential who receive educational scholarships from Deloitte Placement officers 	<ul style="list-style-type: none"> Subject matter knowledge New perspectives Leading research Career placement 	<ul style="list-style-type: none"> Volunteering Pro bono engagements Matching gifts Guest lecturers Funding of chairs and scholarships at universities 	<ul style="list-style-type: none"> Education Ethics and integrity Equity and inclusion Employee development Anti-corruption Human rights



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