

7 July 2023

Senate Finance and Public Administration Committee
PO Box 6100
Parliament House
Canberra ACT 2600

By email: fpa.sen@aph.gov.au

Dear Committee Secretary

Written response to questions on notice

Thank you for the questions on notice dated 28 June 2023 and 30 June 2023 forwarded to Deloitte at the request of Senator Barbara Pocock.

At the outset, we note that serving with integrity is one of Deloitte's core values. Deloitte is committed to ensuring that our business is conducted at all times with the highest ethical standards and acting as role models in our communities. Deloitte goes to considerable lengths to ensure that integrity is at the heart of all that we do.

In relation to our responses, we note that:

- our responses are provided on behalf of Deloitte Australia;
- some of the questions seek information spanning the last 5 years. We have provided information for the last 5 years where possible in the timeframe. Where that has not been possible, we have provided information for the last 2 years up to 31 May 2023 to align with our financial year end; and
- some of the questions seek confidential and/or personal information, and we have noted where we have refrained from providing such information on this basis. Where we have not provided information, we have set out the basis upon which we have taken this position.

For ease of reference, we have set out our responses in Appendix A in the order in which they were provided.

Yours faithfully

Adam Powick
Chief Executive Officer

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Appendix A

#	Question	Response																								
1	Please provide a copy of your partnership deed or agreement and any amendments or related documents that establish the rules under which your partnership operates.	The partnership agreement between the partners of Deloitte is a confidential and commercially sensitive document. It contains sensitive information that could potentially present a commercial advantage to our competitors and prejudice our partnership. We are open, however, to answering questions about aspects of our governance that are relevant to the Committee’s terms of reference.																								
2	Please detail the nature and number of partners and their various types at present: eg equited, salaried, other, etc.	We have two categories of partners: equity and non-equity (salaried) partners. As at the end of May 2023, there were 501 equity partners and 524 non-equity (salaried) partners, with a total of 1025 partners.																								
3	How many, if any, ex-PwC partners or staff have joined your organisation? Please provide their names, position, years of work at your organisation over the past 5 years.	<p>Since FY19, 10 ex-PWC partners have joined Deloitte as partners directly from PwC. We have made inquiries of those partners still at Deloitte and can confirm that none of these individuals were involved with the reported PwC tax confidentiality issues.</p> <p>We do not believe it is appropriate for us to be identifying specific individuals nor their employment history.</p>																								
4	What protocol or agreement is in place between partners in relation to sharing investment opportunities?	<p>It is mandatory for all partners to comply with the firm’s audit independence policies with respect to their personal investments. The firm’s Independence and Conflicts Leader oversees a monitoring program to test compliance against these policies.</p> <p>Beyond ensuring their compliance with the firm’s independence policies, the firm does not regulate the personal investments of partners.</p> <p>Partners are personally responsible for ensuring their and their immediate families’ investments comply with applicable laws, standards and firm policies.</p>																								
5	Please provide details of your partnership revenue for the past 5 years, by year, distinguishing its various main sources (e.g. tax advice, auditing, consultancy, etc).	<p>The table below outlines the revenue of the partnership over the past 5 years, by year and by business unit.</p> <table><tr><th>\$AUD million</th><th>FY19</th><th>FY20</th><th>FY21</th><th>FY22</th><th>FY23</th></tr><tr><td>Audit & Assurance</td><td>424</td><td>424</td><td>416</td><td>475</td><td>507</td></tr><tr><td>Consulting</td><td>836</td><td>962</td><td>904</td><td>1,129</td><td>1,334</td></tr><tr><td>Financial Advisory</td><td>254</td><td>276</td><td>284</td><td>353</td><td>385</td></tr></table>	\$AUD million	FY19	FY20	FY21	FY22	FY23	Audit & Assurance	424	424	416	475	507	Consulting	836	962	904	1,129	1,334	Financial Advisory	254	276	284	353	385
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		<table><tr><td>Risk Advisory</td><td>164</td><td>181</td><td>203</td><td>265</td><td>286</td></tr><tr><td>Tax & Legal</td><td>319</td><td>307</td><td>293</td><td>327</td><td>338</td></tr><tr><td>Total Revenue</td><td>1,997</td><td>2,150</td><td>2,100</td><td>2,549</td><td>2,850</td></tr><tr><td>Recoverable Disbursements</td><td>285</td><td>300</td><td>210</td><td>260</td><td>339</td></tr></table> <p>Note: The amounts set out above have been rounded. Recoverable disbursements are expenses billed to clients relating to delivery of revenue.</p>	Risk Advisory	164	181	203	265	286	Tax & Legal	319	307	293	327	338	Total Revenue	1,997	2,150	2,100	2,549	2,850	Recoverable Disbursements	285	300	210	260	339
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6	Please provide details of partnership distributions in aggregate for the past 5 years, by year.	This information is treated by Deloitte as highly confidential and commercially sensitive. It contains sensitive information that could potentially present a commercial advantage to our competitors and prejudice our business.																								
7	Please indicate the percentage of revenue from public sector work compared to private sector.	We formally track and report revenue through the Profit and Loss structure of our business units. For the year 1 June 2022 to 31 May 2023, we estimate that public sector revenue at a federal, state and local government level was approximately 25% of total revenue.																								
8	Please provide details of the range of partnership payments/incomes (including base amounts, bonuses and payments in total) in \$50,000 bands and show the number of personnel in the partnership group in each band.	This information is treated by Deloitte as highly confidential and commercially sensitive. It contains sensitive information that could potentially present a commercial advantage to our competitors and prejudice our business.																								
9	Please provide details of the basis for payments to partners (e.g. KPIs or formula) used to determine total payments and bonuses.	Partner remuneration and, where applicable, partner bonuses are reflective of a number of factors including role scope and seniority, achievements against individual performance plans, client service quality and outcomes, team culture and mentoring, risk record, professional conduct and behaviour, individual financial performance, and financial performance of the firm. The recommended allocation of partner remuneration for each year is determined by each business unit executive and reviewed by the executive team, a remuneration subcommittee of the firm Board and then subsequently approved by the firm Board.																								
10	In the latest full year, how many partners earn more than \$1 million a year in total income from the entity?	This information is treated by Deloitte as highly confidential and commercially sensitive. It contains sensitive information that could potentially present a commercial advantage to our competitors and prejudice our business.																								
11	In the latest full year, how many earn more than \$2 million a year?																									

#	Question	Response
12	In the latest full year, how many earn more than \$3 million a year?	
13	In the latest full year, who was the highest earning partner within your firm and how much did they earn?	
14	Please provide a copy of the misconduct policy and procedures for personnel within the entity, differentiating those that apply to partners and to others.	<p>Deloitte's policies are based on the firm's Global Principles of Business Conduct and Deloitte Australia's Principles of Business Conduct (our Code), both of which we make public and can be accessed below:</p> <p>https://www.deloitte.com/global/en/about/story/purpose-values/global-principles-of-business-conduct.html</p> <p>https://www2.deloitte.com/au/en/pages/about-deloitte/articles/ethics-at-deloitte.html</p> <p>All employees and partners are required by virtue of their employment contracts and the firm's Partnership Agreement to comply with our Code, our policies and applicable professional standards.</p> <p>If a suspected breach of any of these requirements by an individual is identified, or a matter is reported through Deloitte's ethics reporting platform, an investigation is undertaken.</p> <p>All investigations are overseen by our Ethics and Conduct Leader, a senior partner within the firm, who assigns appropriate people to lead the investigations depending on the situation. The findings are reviewed by the Partner Ethics Committee in relation to Partners and Talent Ethics Committee for employees.</p> <p>If a breach is substantiated, there are consequences for the individual. These consequences include disciplinary actions that may take the form of counselling, training, formal warnings, or the termination of an individual's employment or partnership (or a combination of these). Our disciplinary policies apply to both partners and employees. The investigations are overseen by the Ethics and Conduct Leader.</p> <p>Additionally, where breaches have been substantiated, this is taken into consideration in relation to an individual's overall performance rating, and therefore their remuneration, potential bonus and progress towards promotion. In addition, a partner's remuneration can be reduced, or they could be subject to the payment of a financial penalty.</p>
15	Have any, and if so, how many, misconduct matters related to a partner or partners have been lodged within the entity in the past year, and past 5 years?	<p>This response should be read in conjunction with our response to Question 16.</p> <p>In FY23, of the 121 substantiated matters, 13 related to Partners with 4 resulting in firm exit.</p> <p>In FY22 of the 78 substantiated matters, 8 related to Partners with 2 resulting in firm exit.</p>

#	Question	Response
16	<p>Have any internal inquiries into misconduct, internal culture or human resource related/employee experience and outcomes been conducted over the past 5 years?</p> <ol style="list-style-type: none"> How many? If any, please provide their summaries and recommendations. Please supply copies. 	<p>The foundation of our Code, policies and practices is integrity and treating each other with respect.</p> <p>In our 2022 ethics survey, 98% of respondents believed Deloitte was an ethical place to work. 94% of respondents felt empowered to raise concerns and 94% of respondents had not felt pressure to compromise their ethical standards in the past 12 months.</p> <p>At the heart of our strong ethical culture is a willingness to speak up, so that we are focussed on creating an environment where our people are confident to raise any concern, big or small, knowing it will be taken seriously. This means that we capture and investigate all concerns raised by our people, regardless of the level of severity of the alleged behaviour.</p> <p>This information has been available to the public for the last 2 years as we continue to increase transparency across the firm.</p> <p>In FY23 we investigated and closed out 179 concerns raised, representing 1.3 concerns per 100 employees.</p> <p>Of these, 121 were substantiated with actions including counselling & training (47), written reprimands (46) and firm exit (28).</p> <p>Of the 121 substantiated concerns, we note the following key categories:</p> <ul style="list-style-type: none"> • Respect and fair treatment (includes bullying and harassment) 47 • Sexual harassment 22 • Discrimination 12 • Misuse of Confidential or Proprietary Information 10 <p>In FY22 we investigated and closed out 146 concerns raised, representing 1.2 concerns per 100 employees.</p> <p>Of these, 78 were substantiated with actions including counselling & training (36), written reprimands (24) and firm exit (18).</p> <p>Of the 78 substantiated concerns, we note the following key categories;</p> <ul style="list-style-type: none"> • Respect and fair treatment (includes bullying and harassment) 25 • Sexual harassment 16 • Misuse of Confidential or Proprietary Information 18 • Discrimination 6

#	Question	Response
		It would not be appropriate to provide copies of the summaries and recommendations, due to the sensitive nature of these inquiries and the fact that they also contain personal information of the people involved.
17	Have any independent external inquiries into misconduct, internal culture or human resource related/employee experience and outcomes been conducted over the past 5 years? a. How many? b. If any, please provide their summaries and recommendations. c. Please supply copies.	We have not had any independent external inquiries conducted into these matters over the past 5 years.
18	How many formal complaints of bullying, if any, have been made in the past year, and in the past five years?	Please see our response to Question 16.
19	How many formal complaints of sexual harassment, if any, have been made in the past year, and in the past five years?	
20	How many formal complaints of discrimination, if any, have been made in the past year, and in the past five years?	
21	Over the last 5 years, how many complaints about bullying, sexual harassment, discrimination or employment related issues have been heard by external bodies e.g. Fair Work Commission, Human Rights Commission or Employee Ombudsman?	Over the last 5 years, no complaints concerning bullying, sexual harassment, discrimination, or employment-related issues have been the subject of a hearing by any external body, including the Fair Work Commission, the Human Rights Commission or the Fair Work Ombudsman.
22	How many nondisclosure agreements and/or separation arrangements have been finalised by the entity in the past year, and in the past five years? Please distinguish NDAs from other arrangements. a. How many have involved: i. Sexual harassment, ii. Bullying, and/or iii. Discrimination? b. How many have resulted in the involved party or parties exiting the entity?	<p>Every partner who retires from the firm is required to execute a confidential partner retirement deed. Over the last 2 years, 3 partner retirement deeds related to exits from the firm for reasons involving allegations of sexual harassment, bullying or discrimination.</p> <p>In relation to employees, we confirm that over the past 2 years, a total of 18 employment related separation agreements have been executed with 4 involving allegations of sexual harassment, bullying or discrimination.</p> <p>The firm is unable to calculate the total number of non-disclosure agreements finalised over the past five years, as these agreements are routinely entered into during the firm's ordinary business, such as when consultants are invited to discuss confidential commercial opportunities with clients and others.</p>

#	Question	Response
	c. Please provide details of the amount of any payments made by individual case.	
23	How does your organisation define conflict of interest?	<p>We define four principal types of conflicts:</p> <ul style="list-style-type: none"> • professional conflicts; • legal conflicts; • business conflicts (sometimes referred to as Commercial Conflicts); and • conflicts related to independence. <p><i>Professional Conflicts</i></p> <p>Professional Conflicts arise when a professional service or a business or financial relationship creates a threat to objectivity or other fundamental principles of professional ethics. Such threats may be created when:</p> <ul style="list-style-type: none"> • The firm provides a professional service related to a particular matter for two or more clients whose interests with respect to that matter are in conflict. • The interests of the firm with respect to a particular matter and the interests of the client for whom the firm provides a professional service related to that matter are in conflict. <p>When identifying and evaluating relationships and interests that may create Professional Conflicts, the firm takes into account whether a reasonable and informed third party, weighing all of the facts and circumstances available to the firm at the time, would be likely to conclude that a conflict exists.</p> <p>This is in accordance with the definition of a conflict of interest in the applicable professional ethical standard, APES 110 Code of Ethics for Professional Accountants (including independence):</p> <p><i>Paragraph 310.2: A conflict of interest creates threats to compliance with the principle of objectivity and might create threats to compliance with the other fundamental principles. Such threats might be created when:</i></p> <ol style="list-style-type: none"> <i>A Member in Public Practice provides a Professional Service related to a particular matter for two or more clients whose interests with respect to that matter are in conflict; or</i> <i>The interests of a Member in Public Practice with respect to a particular matter and the interests of the client for whom the Member provides a Professional Service related to that matter are in conflict.</i> <p><i>Legal Conflicts</i></p> <p>Legal Conflicts will arise as a result of laws and regulations or as a result of contractual obligations. Legal Conflicts generally exist if a court or other tribunal has concluded or would be able to conclude that a firm's actions, such as the decision to accept an engagement or enter into a business or financial relationship, breached a duty or obligation the firm owed to some other party by operation of law, regulation, or contract.</p>

#	Question	Response
		<p><i>Business Conflicts</i> A Business Conflict (sometimes referred to as a commercial conflict) may arise if a proposed engagement or business or financial relationship has the potential to harm an existing or prospective client relationship or a firm's business interests but does not rise to the level of a professional or legal conflict. Business Conflicts are not dependent on professional standards, laws, or regulations (e.g., providing professional services to a client that may harm an existing client relationship).</p> <p><i>Conflicts Related to Independence</i> Independence issues may arise if a proposed engagement or business or financial relationship is incompatible with the applicable auditor independence standards, such as (a) providing impermissible professional services or (b) entering into or maintaining certain types of fee arrangements or business or financial relationships. We note that conflicts related to independence are managed separately to other conflicts and in accordance with applicable auditor independence laws, standards and policies.</p>
24	What protections exist to ensure that there is no conflict in people's use of government information? What specific safeguards are in place?	<p>Conflicts protections and safeguards include:</p> <ul style="list-style-type: none"> • where a potential conflict could arise in relation to the use of government information, the Conflicts team issues a clearance or not, following the conflict checking process undertaken by the engagement team. Any clearance may recommend the implementation of a Confidential Information Management Plan with Ethical Walls (CIMP-EW). The CIMP is at the core of the firm's Confidential Information Program. The CIMP - EW is a risk mitigation process designed specifically for engagements that involve an actual, potential or perceived conflict of interest between engagement teams. The controls include physical separation of team members and recommend the use of project names. The CIMP safeguard is supported by additional tools and templates including on and offboarding checklists and CIMP training as necessary; • as part of our annual confirmation process all partners and staff are required to confirm that they have read and understood our ethical standards and our Code, which prohibit the use of client confidential information for personal advantage or for the benefit of third parties; • staff and partners are required to complete periodic mandatory ethics and integrity training (including in relation to confidentiality); • the firm's general technological safeguards, such as multi-factor authentication, complex passwords, secure systems for the storage of information, and system restrictions on data transfers; and • additionally, under our policies, all our people are required to take reasonable steps to identify circumstances that could pose a conflict of interest.

#	Question	Response
		In addition, we note that the firm is required to comply with all contractual obligations under our contracts with clients where they include restrictions in relation to the use of confidential information. These contractual obligations may extend to security clearances for certain government clients and engagements.
25	What consequences are in place for the misuse of confidential government information?	<p>Deloitte takes its obligations around the use of confidential information seriously, whether that be in relation to government information or that of any client, employee or partner.</p> <p>Any matters in relation to the misuse of confidential government information would be investigated in line with our normal processes. All investigations are overseen by our Ethics and Conduct Leader, and in matters relating to Confidentiality led by our Business Security Officer.</p> <p>Consequences would vary depending on the findings of our internal investigations and, as with any misconduct, these consequences include disciplinary actions in accordance with our policies, which apply to both partners and employees.</p>
26	How many disciplinary actions have been taken in relation to conflicts of interest and/or the misuse of government information in the past 5 years? Past 1 year?	<p>This response should be read in conjunction with our response to Question 16.</p> <p>In FY23, of the 121 substantiated matters, 0 related to Conflict of Interest and 1 misuse of government information.</p> <p>In FY22 of the 78 substantiated matters, 1 related to Conflict of Interest and 0 misuse of government information.</p>
27	Have any conflicts of interest surfaced within your organisation in the past 5 years? If so, how were they dealt with and what were the consequences?	<p>We are aware of 2 incidents as outlined below.</p> <p>Deloitte performs contract external audits of government entities on behalf of the ANAO. In April 2022, Deloitte was engaged to provide an assurance service over the ESG data of a government entity, and at the time, Deloitte was the contracted auditor for the financial statement audit of that government entity. It was identified in August 2022 that Deloitte had not sought pre-approval from the ANAO to provide the service, as required under their independence and conflicts management policies. The details were investigated by our Independence and Conflicts Leader and disclosed to the ANAO. It was concluded by the ANAO that the assurance services did not represent an independence threat to the financial statements being audited.</p> <p>We also note the matter referenced in the Australian National Audit Office (ANAO) report published on 7 June 2023 on the Procurement of the Permissions Capability by the Department of Home Affairs in 2021. The nature and consequences of the conflict of interest matter are outlined in the report.</p>

#	Question	Response
		<p>We are not aware of any other significant conflict of interest matters relating to government work.</p> <p>We are required to take reasonable steps to identify circumstances that might create a conflict of interest and implement safeguards to address threats created by conflicts of interest. This includes identifying and resolving potential conflicts before new engagements are accepted, which involves the identification and consideration of the firm's existing and past engagements and connections with the involved parties by reference to the firm's databases.</p> <p>Where a potential conflict of interest is identified, and the threat posed cannot be eliminated or reduced to an acceptable level the engagement will not be accepted. There are circumstances where we have declined engagements on the basis of conflicts of interest.</p>
28	How many staff have been seconded or equivalent into the state or federal government in the past 5 years, past 1 year?	<p>Deloitte made the deliberate choice many years ago to provide discrete project-based services to Government and not to provide labour hire services. These services are not aligned to how we want to work with Government, and we believe this approach does not best serve the public interest.</p> <p>From time to time on an exception basis, when requested by our government clients, we may elect to provide staff with specific expertise on a secondment basis to fulfill specific functions for a defined timeframe under the control of a nominated person within the client. Any secondments must be approved by the Lead Client Service Partner for that department, align with appropriate panel agreement terms and conditions and have appropriate safeguards in place to mitigate against any conflicts.</p> <p>Given the timeframe, we have been unable to collate the requested data. However, we will provide further information on secondment numbers shortly.</p>
29	How much, if any, JobKeeper payments in total did your organisation receive and retain?	Deloitte did not receive any JobKeeper payments.
30	Where are political donations to the major parties sourced from within the entity?	This response should be read in conjunction with our response to Question 32 and Question 33. Our Regulatory Leader, a senior partner within the firm's risk leadership, oversees and approves political donations.
31	Is an annual amount budgeted specifically for such political donations? If so, how much was budgeted for this in 2022/23?	This response should be read in conjunction with our response to Question 32 and Question 33. Annual expenditure depends on the requests approved and the pre-approval process centrally monitors the level of expenditure. Our actual expenditure will vary from year to year.
32	Political donations/expenditure may take the form of direct donations, memberships and sponsorship of related associations and conferences. Please provide	Deloitte's contribution to Australian political parties is primarily for the purpose of facilitating discussion and the exchange of ideas between business, the broader community and government in the formation of policy.

#	Question	Response
	details of all expenditure of this nature by category for 2022/23.	<p>We have a bipartisan approach and rather than cash, this has generally been in-kind, by providing our office facilities. In some instances, this has also included annual memberships to entities associated with political parties. Details of these in-kind donations and subscriptions are reported on annual basis as part of our lodgement to the AEC. There is no linkage between making political donations and Deloitte undertaking engagements for government and government agencies, and all work awarded to Deloitte is via rigorous government procurement approval processes.</p> <p>Our donations for FY23 included:</p> <ul style="list-style-type: none"> (a) Membership of entities affiliated with political parties - \$74,000 (b) Event sponsorship which includes cost of hosting in-house or external functions (typically lunches, dinners or stand-up events) - \$80,000 <p>We typically do not provide cash donations, but in FY23 we made a \$2,000 cash donation in lieu of sponsoring an event in regional Victoria.</p> <p>*These numbers have been rounded. We are yet to finalise our AEC Annual Donor submission which is due in October 2023 which requires us to complete a reconciliation back to each individual political party. This reconciliation has not yet been completed.</p>
33	Who and at what level are decisions made about political donations (as above), how they are directed and how much is donated?	<p>Any political donations or contributions, regardless of the value, must be pre-approved prior to being incurred. Our Regulatory Leader, a senior partner within the firm's risk leadership, oversees and approves political donations.</p> <p>Donations to political parties must also be made in accordance with the respective Federal and State Based Electoral Commissions and recorded in our annual AEC submission.</p>
34	Provide details of the protocols (including formal and informal understandings) that guide the sharing of information and/or investment opportunities to partners for their personal investments	Please refer to our response at Question 4.
35	Provide details of Deloitte's contract CN3683237 with Treasury, including, whether and how it related to the JobKeeper program.	Under this contract, Deloitte was engaged by the Department of Treasury to provide risk expertise in connection with the administration and management of JobKeeper program risks.
36	Provide details of Deloitte's contract CN3681594 with the ATO, including, whether and how it related to the JobKeeper program.	Under this contract, Deloitte was engaged by the ATO to undertake a review of JobKeeper payment content.
37	Did Deloitte receive JobKeeper payments?	Deloitte did not receive any JobKeeper payments.

#	Question	Response
38	If yes, did Deloitte declare this as a conflict of interest before signing contract CN3683237 with Treasury and contract CN3681594 with the ATO?	Not applicable.
39	How many current or former partners at Deloitte invested in Endow's scheme? Please provide their names and positions at the time of their initial investments. Please provide the date of their initial investments in Endow's scheme.	The scheme was run by Mr Endow, in his personal capacity, independent of Deloitte, and was not sanctioned by, promoted by, or connected to Deloitte in any way. This was a personal and private activity undertaken by Mr Endow. Mr Endow left Deloitte in January 2021.
40	Which current and former Deloitte partners that invested in Endow's scheme are still at Deloitte? If they have left, please indicate when they left.	Any investments that may have been made by other Deloitte partners were made in a purely personal and private capacity and in compliance with our independence policies. Beyond ensuring their compliance with the firm's independence policies, the firm does not regulate the personal investments of partners.
41	What information did partners in Deloitte utilise or access as the basis of their decision to invest in Endow's scheme? a. Who did Deloitte partners access this information from? b. What date did they access this information?	On that basis, we do not believe it is appropriate for us to be identifying individuals or to provide details of their personal investments.
42	What level of investment did partners at Deloitte make into Endow's scheme (eg amounts by individual or entity)?	
43	Did Deloitte partners investing in Endow's scheme breach internal conflict of interest protocols within Deloitte?	
44	Please provide a copy of the internal conflict of interest or partner investment protocols/policy in operation in Deloitte at the time of partner investments in Endow's scheme.	
45	Did any of the partners or entities associated with Deloitte that invested in Endow's scheme travel to India? If yes, indicate: a. The names and positions of partners that travelled to India b. The dates the partners travelled to India	

#	Question	Response
	<ul style="list-style-type: none"> c. The names of anyone the partners met with in India to discuss Endow's scheme d. The dates the partners met with anyone in India to discuss Endow's scheme. 	
46	What rate of return did the Deloitte partners that invested in Endow's scheme make?	
47	What average rate of return did general investors make in Endow's scheme?	
48	On what date did each Deloitte partner exit the scheme? Provide the name of each partner and the date they exited.	
49	Please provide details of any internal communication within Deloitte about Endow's Scheme (including but not limited to emails, notes of meetings, etc).	