

EY/Ethics: Frequently Asked Questions (FAQ)



EY

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01

Why does EY have an ethics hotline?

EY is committed to providing meaningful and effective procedures to encourage the reporting of concerns involving conduct that may be unethical, illegal, in violation of professional standards or otherwise inconsistent with the EY Global Code of Conduct. EY encourages people to speak up about such concerns without fear of retaliation.

The [EY/Ethics hotline](#) provides all people – inside and outside EY – with a confidential means of reporting their concerns. It may be used when a person does not feel comfortable using a more direct channel of communication (e.g., a manager, a client service partner), or where the person has reason to believe that such an approach has been, or would be, unsuccessful or otherwise inappropriate.

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Who operates the ethics hotline?

EY/Ethics is hosted by an independent external organization, NAVEX (www.navex.com), which provides confidential and, if so desired, anonymous hotline reporting solutions for organizations worldwide. NAVEX collects information from the reporter and then passes the report to EY for follow-up and investigation.

The reports themselves are investigated by EY/Ethics teams comprising trained Risk, Legal, Talent and other personnel, all of whom are bound by duties of confidentiality.



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Do NAVEX employees have to sign confidentiality agreements?

Yes. All employees are required to sign a confidentiality agreement upon joining NAVEX. All contact center employees are required to reconfirm their agreement monthly.

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Who can contact the ethics hotline?

Anyone, whether internal or external to EY, can submit a report to EY/Ethics, either via telephone (where available) or via the internet.

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When can I contact the ethics hotline?

You can contact EY/Ethics at any time via the EY/Ethics website or, where available, by calling the toll-free hotline telephone number most local to you, which can be found on the EY/Ethics website at www.eyethics.com. The hotline is available 24 hours a day, 7 days a week, 365 days a year.

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Can I make my report in any language?

Yes.

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Should I use the ethics hotline whenever I have a concern?

If you are concerned about, or have reasonable grounds to suspect, conduct that may be unethical, illegal, in violation of professional standards or otherwise inconsistent with the EY Global Code of Conduct, you are encouraged to immediately notify EY/Ethics.

You are encouraged to first consider reporting such concerns directly (e.g., to an EY partner or other professional). Such direct reporting is often the most efficient and expedient way to resolve concerns at first instance.

Where direct reporting through such channels is unavailable or inappropriate for any reason, EY/Ethics provides you with an alternative means to make a confidential report through a hotline, by website or, where available, by phone.

Note that, in some locations or countries, additional reporting routes may be available. Please refer to the “Resources” tab on the EY/Ethics landing page for local or country-specific information.



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How does EY/Ethics work?

By website

If you submit a report via the EY/Ethics website, the site will prompt you to provide the information that is required to investigate a concern. You will have the option to navigate the site in a number of listed languages, but you may make your report in any language.

You will be given the option to either remain anonymous, where permitted by law, or to provide your name and contact details. You may also choose to submit an anonymous report, but provide NAVEX (the third-party service provider) with an email address that will not be disclosed to EY, but will permit notifications to be sent to you when there are updates to your report.

Once you have completed your report, you will be provided with a report key and asked to create a password. You can return to the site any time after submitting your report for an update, using your report key and password to access the report. If you have submitted an anonymous report, and have not provided NAVEX with a confidential email address, you will be able to receive updates only by returning to the site with your report key and password. EY will not be able to reach you.

EY endeavors to acknowledge receipt of your report within five business days. We may also have follow-up questions in order to investigate the matter further.

By telephone

Your call will be answered in English by a qualified NAVEX call center specialist. At your request, the call center specialist may transfer the call to a colleague who is able to speak your language or ask an interpreter to join the conversation. EY/Ethics supports all languages, but there may be a short waiting time while an interpreter is identified. As an alternative, you may submit your report on the website in any language.

During the call, you will be asked whether or not you wish to remain anonymous, where permitted by law.

NAVEX will ask you for relevant information and will read your report back to you to confirm accuracy. At the end of the call, you will be given a report key, and you will be asked to create a password. You will need the report key and password to access your report later.

Whether you submit your report by website or phone, details of the report will be sent to designated EY personnel for follow-up.

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Who can see my report? Who investigates it?

When you submit your report, you will be asked for your location and where the issues of concern arose. Your answers will determine the ethics team responsible for the investigation and resolution of your report. The ethics teams comprise trained Risk, Legal, Talent and other personnel, all of whom are bound by duties of confidentiality.

In some cases, you will additionally be asked whether you wish your report to be managed solely by the ethics team in the member firm in which your concern arose. In such cases, no one else in the EY organization will have visibility into your report, which will be investigated solely by the local member firm ethics team, in accordance with the local law of that jurisdiction. For more information about the procedures followed in local or country-specific hotlines, please refer to the “Resources” tab on the EY/Ethics landing page.

Regardless of the investigating ethics team, your report will be treated confidentially.

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How do I know that the subject of my report will not see it?

The NAVEX system checks the name reported against the names of those on the assigned ethics team, and it flags any possible conflicts. Where this occurs, the person named in the report will be removed from the recipient list for the specific report.



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How will I know what happens as a result of my report?

We encourage you to check on the status of your report, ask questions or provide additional information by accessing the [EY/Ethics website](#) or by placing a follow-up call using the telephone hotline with your report key and password.

Depending on the complexity of the case, some investigations may take time to complete.

In some cases, you may be asked for more details about the case in order for us to investigate the matter further. If you chose to give your name and contact information, you may be contacted by the responsible investigating team.

For confidentiality reasons, we are sometimes limited in the information we can provide about the details of the investigation or its outcome.

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When will I receive a response to my report?

We will acknowledge receipt of your report within five working days. Sometimes a matter may be quickly resolved; in more complex cases, a more detailed and time-intensive investigation may be required. We will endeavor to keep you updated on the status of your report although, for confidentiality reasons, details of the investigation or outcome may not be shared with you.

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If I call the EY/Ethics hotline, will my call be recorded?

No. However, in order to create a report, NAVEX staff will take notes of your call and will thereafter summarize your concerns in a report that will be read back to you or that you may review for accuracy online using the report key and password with which you have been provided.

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Can I make a report to the ethics hotline anonymously? If I identify myself, will my identity be kept confidential?

All hotline reports are treated confidentially, unless the reporter specifically requests otherwise.

You may submit a report anonymously, where permitted by law. Refer to question 8. “How does EY/Ethics work?” for more information on reporting through the website or telephone.

Depending on the circumstances, it can be more difficult to conduct a meaningful investigation of an anonymous report, especially where insufficient information is provided and there is no means of contacting the reporter for further details or to provide updates. Anonymous reporters may choose to provide NAVEX with an email address that will not be disclosed to EY. This will permit the reporter to receive notifications from NAVEX when EY has posted an update or a question to the site (the reporter will need to use the report key and password to access the site).

It is also important to understand that, in some cases, the identity of the reporter may be inferred from the facts of the report itself, even when submitted anonymously. Reporters may always decline to provide information that may lead to their identification, recognizing that our ability to investigate may be limited as a result.



Further, you should note that it is not possible to guarantee absolute confidentiality in all circumstances. Disclosure to others inside or outside EY may be required by law in certain cases. For example, there may be a legal requirement for disclosure in the case of reports of money laundering.

You should not let these possibilities discourage you from reporting a concern. If you have further questions or concerns about confidentiality, or about retaliation, you can post them to the [EY/Ethics hotline](#) or contact your local Risk, Legal, Talent or Ethics team.

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Is it possible that my hotline call to EY/Ethics can be traced back to me by using “Caller ID”?

No. Caller identification is disabled for all incoming calls.

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What happens if somebody that I have made a report about finds out I made the report?

EY encourages people to speak up about concerns involving conduct that may be unethical, illegal, in violation of professional standards or otherwise inconsistent with the EY Global Code of Conduct. As stated in our Global Code of Conduct, “EY does not permit discrimination or retaliation of any kind for good faith reports of illegal or unethical behavior.”

Retaliation is a serious violation of our Global Code of Conduct and is subject to disciplinary action, up to and including termination of employment. If you have questions or concerns about confidentiality or about retaliation, you can post them to the [EY/Ethics hotline](#) or contact your local Risk, Legal, Talent or Ethics team.

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Can I get into trouble for contacting EY/Ethics? Do I need proof that someone is doing something wrong before making a report?

We encourage you to report any legitimate, good-faith concerns even if you do not have proof of wrongdoing. In making your report, do provide as much information and as many details as possible about your concerns to support a meaningful investigation. Of course, making intentionally false allegations through any channel is a serious legal matter.



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Who can I contact if I have additional questions about EY/Ethics?

You can contact:

- Susan Rothfels on our Global Legal team: telephone: +44 20 7951 2027;
email: susan.rothfels@uk.ey.com

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EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

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