

Deloitte AI Usage Statement

Summary:

We use AI across our operations and in the services we deliver to clients. This includes activities such as drafting communications, generating content and code, analysing information, and conducting research.

We work with our clients to ensure our use of AI aligns with their policies and requirements. We are transparent about the tools we use and how they are applied.

All use of AI is governed by our Trustworthy AI Framework. Client data is treated in confidence, used only for the agreed scope of work, and is not used for secondary purposes such as training AI models, unless explicitly authorised by the client.

Statement:

1. Definition of AI:

We define AI in line with the Australian Digital Transformation Authority and OECD definition. An AI system is a machine-based system that, for explicit or implicit objectives, infers from the input it receives how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments. Different AI systems vary in their levels of autonomy and adaptiveness after deployment.

Note: AI systems, including Large Language Models (LLMs) and AI Agents, generate outputs based on user prompts.

2. How we use AI:

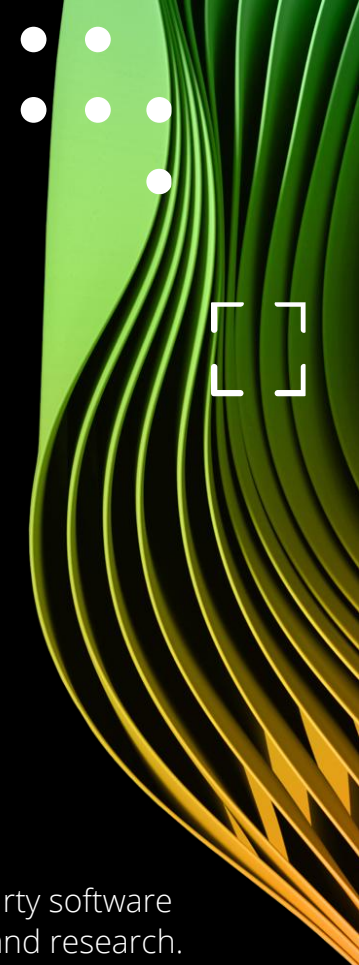
We are continually expanding our use of AI in both our internal operations and in how we deliver services to our clients. This includes using third-party software products that have embedded AI capabilities, which enable our teams to perform activities such as content generation, coding, analysis, synthesis, and research.

In addition to third-party software, we have developed custom tools that integrate and orchestrate third-party products to enable workflow automation and coordinate AI-enabled activities.

Deloitte professionals are required to operate within our AI guardrails and follow our AI guidelines, consistent with our Trustworthy AI principles, when using AI systems. Human judgment remains critical and Deloitte professionals must guide, review, and take full accountability for all inputs to AI systems and tools, and outputs generated to ensure safe, ethical, and trustworthy outcomes.

2.1 Engagement terms and alignment

The use of AI in the delivery of our services is standard practice and is governed by our engagement agreements and associated terms and conditions. We respect and seek alignment with our clients' AI policies and governance requirements. Where a client's policies introduce specific limitations or restrictions on the use of AI, we comply.



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3. Data:

3.1 Client Data

Deloitte is committed to protecting the confidentiality, integrity, and appropriate use of client data at every stage of engagement delivery. The following principles govern how client data is handled in the context of AI-enabled tools and services:

3.2. Transparency, safeguards, and confidentiality

We are transparent with our clients about the use of AI in the delivery of our services. We apply appropriate safeguards to protect client data and treat it in confidence. Client data is used only for the agreed scope of work and is not used for secondary purposes such as training AI models, unless explicitly authorised by the client.

3.3. Non-client data

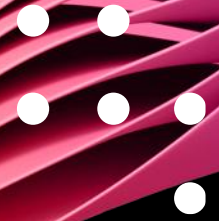
We may use our own proprietary data, third-party acquired data, or publicly available data in AI systems that support the delivery of our services and our operations. This data is subject to applicable licensing, privacy, and regulatory requirements.

4. AI Systems we develop for clients:

We develop AI systems for our clients, which may involve the use of client data, our proprietary data, and/or third-party acquired data or AI models – provided by us or by the client we are working with. No other data is used in the development of AI systems for clients.

5. Governance and compliance:

Deloitte operates in accordance with its internal policies, guardrails, and guidelines for the safe and responsible use of AI in relation to all AI systems used in our internal operations, in the delivery of services to clients, and in the development of AI systems for clients. This includes adherence to our Code of Conduct, compliance with applicable data security, privacy, and regulatory requirements, and alignment with our Trustworthy AI Framework and recognised international standards, including ISO/IEC 42001 (AI Management Systems) and the NIST AI Risk Management Framework.



In accordance with Deloitte's Trustworthy AI Framework, when using AI systems and tools...

As Lead Engagement Partner, I will:

- ✓ Be transparent with clients about using AI in the delivery of our work and obtain their consent upfront.
- ✓ Understand and comply with the client's AI requirements and preferences, including any restrictions relating to offshoring of data. If uncertain, I will check with the LCSP.
- ✓ Prior to commencement, I will inform the engagement team, including any contractors, as to how AI is to be used.

Regardless of my role at Deloitte, I will:

- ✓ Only use Deloitte-approved AI tools when working with Deloitte or client data.
- ✓ Be personally accountable for the relevance, accuracy and integrity of outputs I include, or approve for inclusion, in client deliverables.
- ✓ Be aware that AI can hallucinate and can produce other inaccuracies and I will validate and fact check AI generated output to a credible source.
- ✓ Use AI systems only as an accelerator to generate drafts not final deliverables, applying my professional judgement and experience to incorporate insights and perspectives into my work.
- ✓ Ensure that my work is reviewed by a senior Deloitte professional before it is incorporated into any client deliverables and make the reviewer aware how I have used AI.
- ✓ Notify people before using an AI tool to capture or record their words or actions (e.g. in order to summarise a meeting).
- ✓ Follow any additional guidance I am given when I use an AI system or tool which is specific to my BU or Enabling Area.

I will not:

- ✗ Use an AI system or tool on an engagement if I do not have the client's consent.
- ✗ I will not enter Deloitte or client information into unapproved or external AI platforms; ie. ChatGPT, Claude, Google Gemini.
- ✗ Upload any information classified as Government OFFICIAL (whether open-source or confidential) into any Deloitte or public AI system that does not meet Australian government requirements. If unsure, I will ask my Engagement Partner or the Business Security Office.
- ✗ Include AI generated content in client deliverables if I have not reviewed it or do not fully understand it or have validated its accuracy.
- ✗ Use AI systems to answer questions which require consultation with leadership or subject matter specialists (i.e. Legal, Risk, Independence etc.).
- ✗ Attempt to pass off content generated by AI systems as my own.

In addition, when using Copilot I will:

- ✓ Apply the correct sensitivity labels to emails and files to block Copilot from accessing restricted data such as highly confidential or Government OFFICIAL.
- ✓ Only use Researcher and Analyst in relation to a client if there are no data residency restrictions.
- ✓ Check the source of any outputs to ensure that:
 - I do not use one client's confidential information in content generated for another client.
 - It does not include any other restricted, privileged or sensitive content which should not be used or shared.

I will not:

- ✗ Commence work on any Defence or Defence-related engagements without consulting the Engagement Partner or Quality & Risk so that appropriate safeguards can be implemented to manage security and data residency risks

Further Guidance is available on the [AI Hub](#)