



Filing a Hotline Report

Quick Reference Card

What is the Hotline and When is it Used?

KPMG LLP's Ethics and Compliance Hotline is a reporting mechanism that facilitates reporting of possible illegal, unethical, or improper conduct as outlined in KPMG's Code of Conduct. The Ethics and Compliance Hotline is available 24 hours a day, seven days a week, when:

- You're uncomfortable using the firm's normal channels of communication (e.g., reporting the matter to a PML, an engagement partner or Human Resources); OR
- You've used other channels to raise concerns but have found them to be ineffective in resolving the issue; OR
- You want to report a concern anonymously.

KPMG's Hotline is not a 911 or Emergency Service: Do not use the Hotline to report events presenting an immediate threat to life or property. Reports submitted through this service may not receive an immediate response. **If you require emergency assistance, please dial 911 or contact your local authorities.**

The hotline is administered by an independent, third-party provider and is available to firm partners and employees, as well as clients, contractors, vendors and others in a business relationship with KPMG, including other member firms whose partners and employees may be working with the U.S. firm on engagements with U.S.- based clients.

When reporting via the Ethics and Compliance Hotline, whether via the Web or the phone, you may choose to identify yourself, which often facilitates the firm's ability to fully address your report.

KPMG has a policy of confidentiality, and will protect your identity to the extent permitted by law and professional standards, and consistent with the firm's need to conduct a thorough investigation, if warranted, or to take other appropriate action.

KPMG has a strict policy of non-retaliation for good faith reporting by firm personnel, even if sufficient evidence is not found to substantiate the concern.

How To File a Report

- Contact the Hotline via phone or Web



1-877-576-4033



or **www.kpmgethics.com**

The Ethics and Compliance Hotline Web site is available from anywhere in the world if you have access to the Internet.

If you are calling from outside the U.S. or Canada, [click here](#) for international dialing instructions found on the www.kpmgethics.com site.

- You will be asked to select the **type of report** you would like to make from the following list:
 - Accounting, Auditing & Financial Reporting (Firm Record Keeping)
 - Business Integrity
 - Client / External Party Conduct
 - Diversity, Equal Opportunity & Workspace Respect
 - Environment, Health & Safety
 - Human Relations, Administration & Compensation
 - Potential Violation of DPA (Deferred Prosecution Agreement) - Related Policies
 - Firm/Client Assets, Resources and Data
 - Potential Violation of Law
 - Professional Practice
 - Retaliation
 - Ask a Question / Other



- You will then be asked a series of questions, including:
 - The location where the incident occurred
 - Whether you wish to remain anonymous
 - Your name, phone number, E-mail address and best time for communication with you should you want KPMG to know your identity
 - Your relationship to KPMG
 - The identity of the person(s) engaged in this behavior
 - A description of the behavior/situation, including any details that could be helpful in the investigation and resolution of this matter
 - When the behavior occurred/began
 - How you became aware of the behavior
 - Whether you or anyone else previously reported the behavior
 - A list of any other person(s) who may be aware of the issue
 - Any documents or files that support your report
 - Whether you would be willing to participate in a confidential telephone call or web chat with someone from KPMG's investigation team to provide additional details that may be helpful for the investigation
 - Whether you are aware that KPMG has a policy of non-retaliation for good faith reporting and a retaliation monitoring program to help prevent retaliation against those who raise their hand
 - How you learned about the Hotline
- All reports are handled confidentially and KPMG will protect your identity subject to limits imposed by the law and professional standards, and the need to conduct a thorough investigation, if warranted, or to take other appropriate action.
- If you make a report anonymously, it is important to provide detailed information to facilitate a thorough investigation, if warranted, or to take other appropriate action.
- If you file a Hotline report by phone, the intake specialist will summarize the information you provide and will read the case summary back to you. You will be asked to **confirm the accuracy** of what has been captured and to change or clarify any aspect of the report. You will be asked for **permission to file the report** before it is entered into the firm's case management database. If you do not give permission to file the report, or you end the call prior to the completion of these procedures, the report is not filed.
- If you file a report via the Web, it is your responsibility to review your online responses before submitting the report. You will need to click the **'Submit Report' button** to complete your report.
- At the end of your report, you will be asked to choose a **password** for the report. You will then be **given a report key**, which comprises a series of numbers and letters unique to the report. You can access the report by phone or Web to provide additional case information or respond to questions from the investigation team by using the password and report key. Please safeguard this information. **No other person, including the Hotline provider, has your password. If it is lost, neither the firm nor the Hotline provider can reset it or email it to you.**

What Happens After Filing a Report?

- The **Chief Compliance Officer** receives notification from the Hotline provider that a new report has been filed, and determines which resources should be used to investigate.
- KPMG will post an **initial response** to a new report within 3-5 business days of the report's filing date.
- You will be able to **check the status** of the investigation online or by phone as well as **add information or answer questions** using your report key and password.
- Anonymous reporters are encouraged to **call or log in to their report on a regular basis** to ensure an open line of communication during the investigation, as this is the only way the investigation team can communicate with an anonymous reporter.
- A **notification** will be posted in the case management database **when the case has closed**. Confidentiality policies prevent disclosure of detailed information about the investigation or disciplinary action.
- You may be included in the firm's **retaliation monitoring program**, which monitors for possible signs of retaliation against reporters and witnesses for their good-faith reporting and participation in an investigation. If you report anonymously, it is not possible for you to be monitored by this program.

Please refer to the Hotline Resources listed on the Ethics & Compliance Hotline Web site (www.kpmgethics.com) for more information.

Additional questions may be directed to the Ethics and Compliance Group at 1-800-KPMG-Help, Option 3 or us-eandc@kpmg.com.