

Aligning the Advocates, Traditionalists, and Questioners

Seventy Months of Reinventing Performance Management at Deloitte

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In 2009, Deloitte broke ground on a new, state-of-the-art learning facility in Westlake, Texas. This \$300 million investment was the result of a series of discussions among the organization's leaders on the importance of learning and development and to support top talent at Deloitte. In effect, the objective was to turn learning from a variable cost that can ebb and flow with economic cycles into a fixed cost, symbolized by an 800-room structure. This strategy worked. From 2009 to 2011, the talent (human resources, HR) organization prepared an all-new curriculum to live inside Deloitte University. Learning programs that included a "sage on the stage" with a PowerPoint backdrop were replaced with interactive, simulation-based, and discussion-oriented learning. Deloitte's leaders were pleased with this shift, and the organization learned that it is possible to advance talent priorities in a relatively short period of time when there is strong investment and bold moves. These experiences—real investment and real return—laid the groundwork for changes to Deloitte's performance management (PM) model.

Fast-forward to July 2013, when we began redesigning our PM system. Like many companies, we realized that our then-current process for evaluating the work of our people was increasingly out of step with our objectives. While the PM system effectively delivered the organizational outcomes it was built to create—a record of performance, goal setting, and an input to compensation and other related talent processes—it was not optimized for the Deloitte of 2013. Sitting next to Deloitte University—a modern, bright symbol of talent investment—the PM model for our nonexecutive roles (partners, principals, and managing directors of the firm participate

in a separate model) seemed too “batched” and backward-looking for a real-time world.

There was energy for change across many segments of the organization. Leaders believed we spent a lot of time on the process, and they were right; we calculated 1.8 million hours spent on the process. We wondered if we could shift our investment of time from talking to our people about past performance to talking to our people about their performance and careers—from a focus on the past to a focus on the future. But, with change came organizational risk. As a “people business,” any change to our talent processes—especially one as critical as PM—is tightly controlled. The team wanted to break new ground—and push the boundaries of how to enliven organizational performance toward something more nimble, real time, and individualized. This meant pushing beyond traditional approaches, some of which were not proven, even in the academic literature. Some of our more cautious leaders asked, “What if it doesn’t work? What if we demotivate our top people? What if we unwittingly cause a wave of exits in a strong economy?”

To begin, we zoomed in on the question of performance—and what drives performance for teams at Deloitte. Deloitte is a successful organization, and as such we are able to recruit top talent from the best schools. And, like every organization, some of our teams are more effective than others. We were interested in the following research questions: What do our top teams do? What differentiates the employee experience of top teams? What are the conditions that lead to strong team performance?

To answer these questions, we asked the chief executive officers (CEOs) of our businesses to each identify 10 teams that they viewed as the “best” in their organizations. By using this “folk” definition of top teams, we received teams that were chosen for many different reasons. Some were chosen because they were highly profitable, some had grown quickly, some had staying power at their clients, and some were known as innovative. Armed with this list of teams, we developed a random, stratified sample of the rest of the organization and ensured that this sample represented the diversity of the firm in terms of gender, geography, levels, ethnicity, and the like. This random sample represented the “normal” team.

We then administered a proprietary, research-backed survey to both of these two groups. Our goal was to identify factors that differentiated Deloitte’s highest performing groups from more normal teams. We felt that relying on a proven tool was the best place to start as it would potentially



Figure 6.1 Core performance design.

enable us to replicate results from other studies versus starting from scratch to create our own model of high-performing teams.

We received strong response rates from both groups and held our breath to see what differences, if any, would exist between these groups. In large part, we ended up replicating the results of prior survey administrations at other organizations. When comparing our best teams to a representative sample of teams, professionals working on our best teams reported that they have more of the following things:

- A chance to use their strengths every day
- Knowledge of what is expected of them at work
- Belief in the mission or purpose of the work they are doing

These three differences became the foundation of our performance design. The argument was quite linear: We found out what makes our best teams, and now we were going to go out and create more of them.

Reinventing Performance Management: The Core Design

We have written in detail about Deloitte's core performance design (Figure 6.1) in other venues, so here we provide a brief summary of the reinventing performance management (RPM) model that we originally deployed.

Notably absent from is “annual goal setting.” For many years, Deloitte had a traditional model of annual goal setting. Professionals were asked to draft goals in two categories: performance and development. However, once-a-year goals seemed too “batched” for a real-time world. Leaders were then asked to review and approve employee goals on an annual basis, referring back to them at year end. In the new RPM model, we shifted to dynamic, informal goal setting that occurs in the context of everyday work. The following were the three primary reasons we made this shift:

- **Shelf life:** Especially in a client service business, priorities can shift quite quickly. We found that most of our employees’ goals were out of date just 2 months into the performance year.
- **Control:** For most nonexecutive roles, the ability to choose and influence goals is limited. Therefore, asking professionals to articulate these goals would sometimes lead to miscommunication and an inability to execute against them because of factors outside the professional’s control.
- **Past their expiration date:** Goals were not typically reviewed in detail at year end.

With our new emphases and the shift to dynamic goal setting in the context of everyday work, this model was not an incremental change from the prior model: It was a major shift. Because of this change, a focus of the project—even from the early days—was change management and transformation governance.

Making Change Happen

Most change management scholars will tell you that one of the most efficient ways to create change, and to do it well, is to have strong “table-pounding” leadership sponsors from the beginning. In fact, the way we “got to yes” on our learning center in Texas was through a passionate, empowered CEO.

That was not the case with our reinvention of PM. There were three different “camps” as we commenced our work:

- *The Advocates.* These individuals existed up and down the organization. They saw the possibility and were willing to invest their own time and relationship capital to move things forward.

- *The Traditionalists*. These folks believed in the need for “tough feedback” to motivate the troops.
- *The Questioners*. This group was open to change but questioned whether the momentum and investment needed for change would not be better spent in other areas of the business.

Seeing this stakeholder environment, the team relied on three approaches: test and learn, real-time data, and pivotal moments.

Test and Learn

Early in the project, we convened a meeting of 30 individuals across the organization who had some stake in PM (they led it for their business, they were a key HR player, they were a senior leader with a strong opinion, etc.). At this meeting, we revealed the research about high-performing teams and laid out a rough draft of what we might do. At the end of the daylong meeting, the group placed three posters in the corners of the conference room. One said “slow and steady,” the next “moderate pace,” and the third “big bang.” We asked everyone to stand up and cluster around the chart that best described his or her view on how we should approach change. Of the 30, about 5 chose slow and steady, 2 or 2 picked moderate pace, and the remainder—about 27—huddled around big bang. Our chief talent officer did not participate in order to ensure we had an impartial caucus.

While this group was filled with zeal and energy, we quickly learned that a change of this magnitude, with a high-risk profile due to the nature of our business, would require a more deliberate approach. The team rejected the idea of perfecting a product in a vacuum and then foisting it on the organization in a traditionally managed change approach. Instead, we used a modified agile process to test and learn along the way.

On a practical level, this meant our different business units were able to subscribe to our test-and-learn model in the way that fit their needs. All of our businesses signed up to take part, but they chose from a “menu” that would let them dip a toe in the water or springboard in based on preference and other factors. The categories of choices are shown in Table 6.1.

This meant that we had—at any given time—many different permutations of testing across the organization. Inside the same month, our audit business was testing performance snapshots, and our consulting business was piloting

Table 6.1 Test-and-Learn Options

Testing Options
Level 1: Test (select a population; concurrently run legacy performance management as system of record)
Level 2: Pilot (select a population; new model is system of record)
Level 3: Deploy (activate new model across large population)

pulse surveys, as an example. This model, while complex, met each business (and business leader) where they were and allowed a palatable entry point into the process. As the project proceeded, businesses upgraded toward deployment as comfort levels increased and as the data proved out the model’s effectiveness.

Real-Time Data

Over the last 10 years, one of the major advances in the HR community has been the use of data to drive organizational decision-making. Outside of the most progressive companies, HR data focused mostly on compensation, turnover, and employee engagement/morale. Of late, the field has become more adept at using “big data,” “small data,” and longitudinal analysis to inform decision-making. Due to the varying camps on RPM at Deloitte, we used data as an equalizer to pull emotion, held beliefs, and historical precedent out of the equation.

Across the testing and piloting model described, we met with our key business champions every 2 weeks in the most intensive phases of the project. A sample of the data that were shared is shown in Table 6.2.

These conversations with our business champions were one of the most critical change management tools. They allowed our business and talent leaders to see a neutral view of how things were going; we equally reported good outcomes and bad. This increased the credibility of the talent team doing the work and invited shared improvement of the process overall. As each business leader saw solid improvement, they would level up their involvement—from “testing” to “piloting” as an example—and increase the size of their populations in the new model.

Table 6.2 Testing and Piloting Success Measures

Adoption measures—examples	• Number of individuals in pilot, test, or deploy population • Use of tools (e.g., number of snapshots completed) • Adjacent resource usage (microlearning assets, etc.)
Effectiveness measures—examples	• Link between frequency of check-in conversations and employee engagement • Link between self-reported engagement level and performance level reported by supervisor • Preference indicators of new model versus prior state • Number of employees flagged as at risk for low performance

It Is All in the Timing

The final, and unplanned, change strategy was the timing of some of the key project phases. Our prior model relied heavily on an annual cycle of midyear and year-end processes. One of these processes was “consensus meetings,” sometimes called calibration sessions in other companies. These lengthy meetings required senior leaders to have closed-door conversations on every professional to achieve an agreed-on performance rating. These meetings were very time consuming and served as a reminder to leaders of the time commitment required by the legacy system. This made a refreshed approach that was leaner and more agile especially appealing.

Enabling Performance via Technology

Our approach to PM technology has evolved over the course of the project. Roughly, we have had three stages: The first was simultaneously testing a vendor-driven technology alongside a “basic” homegrown piloting solution; the second was deciding to build an in-house tool because no fit-for-purpose technologies were available in the market; and the third was hardening our in-house tool and deploying it broadly.

Early in the project, some had a hypothesis that part of elevating team and individual performance would involve a technology tool. The vision was that we could build a tool that would—due to its design, content, and approach—lead to voluntary use by our professionals. They would spend discretionary

time interacting with the tool and receive development benefit as a result. To do this, we selected a small vendor's product and deployed it to approximately 5,000 users (at the time, about 7% of our employee population). While the tool had some fans, most of our testers found the value-added features superfluous. This insight led us down the path of an effective, but more no-frills, approach.

After determining that the small vendor's tool would not work and that none of the traditional PM providers could execute our system as designed, we set out to build our own in-house tool. This process also was iterative. We began our testing phase with an online survey data collection process, moved to an enterprise database management tool, and finally to a tool built on an enterprise application platform. The database management tool was an interesting moment in the project as it created a real constraint and then scarcity. We were limited to a subset of potential users given system constraints (we wanted to ensure optimal system performance), so we had to limit participation. With this limiter, we had a waiting list of businesses lined up to get on board. While frustrating, this again provided change momentum for the project as a whole and extending our technology tools.

Currently, we operate iRPM, which stands for "interim" RPM, on an enterprise application platform that is deployed to 280,000+ users around the world. As you can imagine, each country has its own system requirements and localization challenges. To ensure that we deploy the model consistently across the world, we hired our own consulting practice to help us put in place the right governance approach and change request process. While the core of our model is the same, we have had 106 tweaks to the iRPM system since it was launched. We also have a significant focus on data retention and privacy given the nature of performance data.

Major Changes in the Model as Testing Proceeded

As the PM process has rolled out broadly across the organization, the core of the model has stayed intact—even as we have deployed across geographies. The primary—and most far-reaching change—has been how we present performance data to the individual.

The core of the individual evaluation approach is four performance snapshot questions, each evaluated on a 1-to-5 Likert-type scale:

- Snapshot Question 1: Based on what I know of this person's performance and if it were my money, I would award this person the highest possible compensation increase and bonus.
- Snapshot Question 2: Based on what I know of this person's performance, I would always want him/her on my team.
- Snapshot Question 3: This person is at risk for low performance.
- Snapshot Question 4: Based on what I know of this person's performance, he/she is currently operating at the next level.

In the original design, performance data collected on the individual were used for leadership and HR decision-making only and were not revealed to the individual. The reasons were as follows:

- Field experience by a number of researchers demonstrated significant engagement impacts on employees after seeing their performance ratings and the hangover effect exposure to these data had over time.
- We did not want to introduce a systemic “demotivator” into the employee's year; Deloitte prides itself on hiring top talent, and many of our people have been “stars” their entire lives (valedictorians, top school graduates, varsity athletes, etc.). Telling the majority of them that they were average—even when contextualized inside of a high-performing environment—was out of synch with much of their life's experience and led to negative sentiment. And, we did not have proof that this negative sentiment led to motivation or performance improvement.
- We wanted to preserve the integrity of performance data. Our concern was that any attempt to make performance snapshot scores viewable to the employee would result in increased ratings over time. We felt that, in a polite culture, evaluators would bump up their responses out of concern for the employee's feelings. We also thought that making these performance data transparent might lead to sugarcoating the truth.

This rationale carried us through the first 2 years of testing and piloting, and there was always an undercurrent of questions regarding whether or not we should be more transparent with the data.

Eventually, we convened a debate of sorts, including representatives from all of our businesses and the talent organization. The leaders favoring greater data transparency were motivated to increase transparency for a number of different reasons. The largest “camp” viewed it as a matter of trust: We, as an

Table 6.3 Snapshot Aggregate Calculation Example

Project Name	Project Hours	Snapshot Score (Question 1, Question 2)	Composite Score
Project A	1,000	Q1 = 5 out of 5, Q2 = 4 out of 5	4.5
Project B	500	Q1 = 4 out of 5, Q2 = 4 out of 5	4.0
Project C	500	Q1 = 5 out of 5, Q2 = 3 out of 5	4.0

organization, were collecting performance data on individuals, and because we were collecting it, we owed those same data to our professionals. If we did not reveal those data to individuals, people would see it as a “black box”; this would raise questions about potential misuse of their data, and trust in the system would collapse.

A smaller but quite vocal minority believed that revealing an individual’s performance data, compared to a peer set, would be a motivator in itself. The logic went that even if you were at the lower end of the spectrum based on your individual performance, you would be motivated by your position in a high-performing culture.

The transparency question was debated in a meeting that included representatives from both the talent and business communities. In the end, the following was agreed: We will provide visibility of an “aggregate score” to each professional at least once a year. This aggregate score would be computed by averaging the responses to Snapshot Questions 1 (“If it were my money”) and 2 (“always want him/her on my team”) from the performance snapshot and weighting them by the number of hours associated with each snapshot. We felt that hours were roughly the right metric on which to weight snapshots given the nature of our business. This meant that an individuals’ snapshot score would be calculated as follows and as shown as examples in Table 6.3: To calculate the “snapshot aggregate,” we weight by hours: $4.5 \times 1,000$ hours + 4.0×500 hours + 4.0×500 hours / 2,000 hours total = 4.25 weighted snapshot aggregate.

For most businesses, this snapshot aggregate was then plotted on 2×2 matrix representing the relative position of the individual against a peer group. Figure 6.2 shows what one of these “scatterplots” looks like. Each dot is one

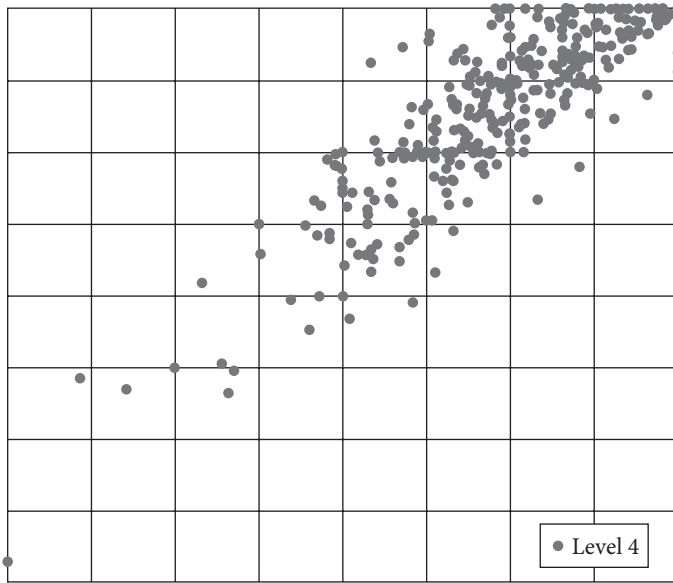


Figure 6.2 Scatterplot example.

person. Note that this dot is not summative: It does not have the judgment of our senior leaders baked into it (only team leaders complete a snapshot), and it is not adjusted for other factors.

As we determined to release the scatterplots, we began to discuss how to help our professionals interpret their own performance. While some held to the view that performance is motivated by seeing one's position relative to a peer group, others felt that a more productive, and actionable, way to think about performance is to consider one's current performance to one's prior performance. While none of us has control over others, we have a greater degree of control over what we do. All of us are starting from a different place, and beginning there is more productive than comparing to others. This led to the deployment of the "dynamic scatterplot," which shows each professional's scatterplot position against their prior evaluations. In this way, professionals can think about which conditions helped them to improve or not improve. It could be that the nature of work was a better fit, perhaps they were on a stronger team, or they had a more fulfilling assignment, and so on. By looking at these factors, we challenge our professionals to identify and understand their own optimal success conditions.

The Scatterplot as Input to Other Talent Processes

The performance scatterplot is used as an input to a number of other talent processes, including promotions, at-risk performance conversations, talent review, and compensation.

In general terms, our compensation system is similar to other large organizations in that we take into consideration the normal factors that exist in most systems, including salary range, comparative ratio information, job role, location, and more. We have a number of numeric inputs into the compensation process, with the scatterplot aggregate being one.

After these quantitative inputs, the most important part of the compensation process begins: the judgment of our leaders. We ask our leaders to look at the “dollars-and-cents” recommendations produced by the computer and make adjustments to what they see. We want our leaders to be active in this process and move dollars up and down. These are tough judgments, and we count on our leaders to rationalize potentially conflicting scenarios where someone may have had an “off year” after a period of high performance or where there may be high snapshot scores but low chargeable hours or high hours with low snapshot scores and so on.

The Pulse Survey—The Second Major Change

Part of our original design was the creation of the Pulse Survey, which is an eight-item assessment that helps the team leader identify if the leader is creating the conditions for success on their team. After identifying what differentiates our best teams from typical teams, it only seemed logical to provide a way for team leaders to discover if they are creating those conditions. The vision—and what we executed—was a self-serve tool that allowed the team leader to identify the members of his or her team (by accessing the Outlook directory) and to distribute a short survey to those same team members. After that same team leader received a minimum of three responses (to preserve anonymity), the leader would receive a report of the team’s engagement level relative to a benchmark, with comparisons to like teams.

We were careful to frame this as a development-only tool. Safeguards were in place to ensure that business and talent leaders were not able to pull

individual team leader reports and could see aggregate data only. While there was universal support for this idea, there were a number of challenges:

- Team leaders triggering a Pulse Survey needed to perform an “unnatural act” that deviated from their normal workflow: They needed to access our in-house system, tag in every team member, and separately communicate the opening of the survey.
- There was some confusion about the survey items themselves; while they all tied back to the original research on team effectiveness, some were idiomatic or hard for some cultures to comprehend. As an example, one of the items asked the respondent to assess the degree to which “my teammates have my back.” While data demonstrated that this item played well across geographies, there was anecdotal resistance.
- Against other sampling and talent surveys, the unique niche the Pulse Survey occupied was not clear.

At its peak, the Pulse Survey was being used by 16% of the eligible population. Realizing that the Pulse Survey was not getting enough traction but wanting to execute on the original goal, we shifted two parts of our design.

Part 1 was to change our source data. Deloitte had recently completed a rigorous study of success at the individual level, called Project DEEP (Drivers of Employee Engagement and Performance). This study focused on identifying the factors that separate our most successful individuals, and this was a complement to the previous studies that focused on success conditions on teams. While many of the results were similar, we were able to isolate a smaller number of factors, with more Deloitte-specific language, from the DEEP study.

Part 2 was to change how we collect information. As previously detailed, a core component of the RPM design is the performance snapshot. On a practical basis, a team member requests a performance snapshot from a team leader via an online tool. To do this, the employee needs to enter the name of the project, the number of hours worked on the project, and the nature of the work completed. After this request, the snapshot form is routed to the team leader for completion. We realized that we had a natural moment in the process where we could ask for just a bit more data for the employee as part of this request. So, after removing the Pulse Survey, we embedded four short questions into this “snapshot request form.”

The resulting benefit is two-fold. First, we are able to collect this information in relation to individual team leaders and report it back to them. This allows us to deliver on the original promise of the Pulse Survey in a less onerous way. Secondly, we now have access to millions of data points about team engagement that are streaming in at any given time. We have only begun to consider how to use these as we study the impact of internal and external events on the talent experience at Deloitte.

Expanding the Definition of Performance

As we made the determination to share each individual's "scatterplot position" on at least an annual basis, we also wanted to take the opportunity to articulate that one's aggregate performance snapshot is just one element of an individual's total performance. In effect, the scatterplot tells you the aggregate view of the team leaders you have worked with over the course of the year. In addition, there are many other factors that we can measure that are important performance attributes, including the following:

- How utilized you were over the course of the year (meaning, what percentage of your time were you billing clients for your services)
- Your revenue under management (the size of the accounts that you managed over the course of the year)
- Your sales (for some, but not all, parts of the business)
- Your compliance activity

Our goal was to expand the dialogue from one with a single numeric value, the scatterplot position, to one with multiple inputs, each of which determined one's total annual performance. And, our best business leaders and managers already do this. They help a professional consider the totality of their performance over the course of the year—factoring in these multiple inputs—to help the individual comprehend how it all comes together.

The Impact of Transparency

Two years after determining to make scatterplots transparent across the organization, we were able to track the impact on the organization by looking

at two data sources: the performance snapshot scores themselves and the view of our employees via our annual “voice-of-the-customer” survey.

After surveying 8,000 of our professionals, sentiment about the degree of performance transparency was largely consistent year over year. In our most recent survey, the following were the results:

- The number of professionals who cited that the scatterplot accurately reflected their performance on their core was within three percentage points of prior year.
- The number of professionals who favorably responded to an item regarding their motivation to improve their own performance was within three percentage points of prior year.
- The number of professionals who believed their scatterplot position was consistent with what they heard in check-ins was within one percentage point of the prior year.

Even with these strong results, an ongoing discussion is whether we should pursue additional interventions here as a way to help our people understand more about their organizational contribution and its tie to their career goals.

Deploying More Broadly

As the testing and pilot efforts continued, there was growing interest from other regions globally to take part in the RPM initiative. Deloitte, unlike large organizations that roll up financially to one place, is organized as a set of independent, but networked, firms across the world called *member firms*. For this reason, collaboration is encouraged and valued, but central command and control does not play a large role in how the global network is managed. With RPM, countries around the world saw value in making real change based on the benefits realized in the United States, and executive leadership viewed this as a way to drive a more common and consistent talent experience.

To enable the system for global adoption, three shifts were made:

Shift 1: From local technology to global technology. The US-led change had included the development and deployment of an iteratively built US technology, previously detailed in this case. This technology solution was sized for the US population only (at the time of this writing, roughly 100,000 professionals). With the Deloitte global network wanting

to get on board, we would need capacity for at least 300,000 users. And beyond the system requirements alone, each country had its own local laws and regulations that governed personally identifiable information (PII) and, more specifically, performance data about individuals. These local requirements would need to factor in to how we deployed our technology at scale.

Shift two: Expanding to global governance. Related to the technology shift, we built and deployed a global governance approach to deploy the model worldwide. The tension in this effort was to balance the need for speed of deployment with involvement of all subscribed member firms. To give a sense for the scale of this effort, we created a number of different committees to drive the work (Table 6.4).

Shift 3: Studying our impact globally. As we deployed around the world, we wanted to determine if the benefits seen in the United States would translate globally. We wondered, for example, if the check-in conversations would occur. Would the data collection tools work? Would we have translation issues?

Just as we had replicated our early findings inside the United States, we set out to see if some of our original and compelling US findings translated globally. In large part, we saw similar results. We found that the majority of survey responses across cultures were within a few percentage points of the US numbers. These included items that assessed if team leaders helped team members do their best work and if team members were satisfied with the support they received. And, like the United States, close to 80% of respondents

Table 6.4 Governance Construct

Committee	Role
Executive Steering Committee (ESC)—15 members	The ESC included the senior-most decision-makers from each country and, through a voting process, confirmed major changes and enhancements. This committee would escalate to firm leadership if a decision could not be reached, but this has never occurred.
Change Control Board (CCB)—20 members	Primarily focused on the in-house technology solution, the CCB would vet change requests, study their impact on the total design, and propose them to the ESC as needed
Delivery Committee (DC)—10 members	The DC would ensure that system and design enhancements were properly deployed and would problem-solve challenges as enhancements were rolled out.

across member firms said they were “motivated to improve their performance” through the RPM model.

At this point, we have deployed the “global performance experience” to 280,000+ professionals globally.

Determining to Go All In

Today, the entirety of our US business is “live” on the new performance model, and we will conclude our global deployment in September 2019. Our business leaders have been compelled to support this significant change because of the following:

- One year after implementation, 71% of professionals felt that someone had taken a personal interest in their growth and development, which is 3 points higher than the prior year.
- Those in our “pilot” populations reported an 11% higher level of engagement versus those in our legacy model.
- Lower engagement was more of a predictor of voluntary turnover than low performance.
- Of professionals, 79% agreed that they regularly use feedback in check-in conversations to improve their own performance
- The leading drivers of voluntary turnover were not playing to one’s strengths and not feeling challenged to grow.

All of these factors are influenced by elements of the new performance management model. And, most critically, we were able to show compelling evidence of the HR value chain by demonstrating that a higher number of check-in conversations correlates with higher engagement, and that, separately, higher engagement correlates to higher individual performance.

Now, as we are about to enter Year 6 of the RPM, we are ensuring that we continue to reinvent—there is no done or steady state with this model. We envision that the core—people talking to each other about their strengths, collecting reliable data, and yielding new insights about performance—will remain. And, we believe the “how” (the tools, collection methods, etc.) will shift and change as the Deloitte business does over time.