

KPMG's Accessibility and Customer Service Policy

Policy Contents

Policy Title.....	3
Objective of the Policy	3
Policy Statements	3
Core Principles	3
Accessibility Standards.....	4
Accessibility Plan.....	4
Accessibility Report	4
Communication.....	4
Accessible Websites and Web Content	4
Assistive Devices.....	4
Service Animals.....	4
Support Persons.....	5
Notice of Temporary Service Disruptions.....	5
Training and Records	6
Content of Training	6
Documenting Training	6
Feedback Procedure	6
Feedback Process.....	6
Responding to Feedback.....	7
Notice of Availability of Documents.....	7
Employment.....	7
Workplace Emergency Response Information and Plans.....	7
Recruitment	7
Recruitment, Assessment or Selection Process	8
Notice to Successful Applicants	8
Informing Employees of Supports	8
Accessible Formats and Communication Supports for Employees	8
Documented Individual Accommodation Plans.....	8
Privacy	9
Return to Work Process	9
Performance Management, Career Development and Advancement & Redeployment	9
Definition of Terms.....	9

Who This Policy Applies To..... 10
Information About the Related Program or Process..... 11
Contact for Questions 11
Policy Owner..... 11
Date of Last Update..... 11
Original Document Drafted 11

Policy Title

KPMG's Accessibility and Customer Service Policy (the "Policy")

Capitalized terms are defined at the end of this Policy.

Objective of the Policy

- To identify, remove and prevent Barriers and increase accessibility for persons with disabilities in the areas of customer service, information and communications and employment.
- To comply with applicable provincial legislation: Specifically, the *Accessibility for Ontarians with Disabilities Act, 2005 (AODA)*, and the *Accessibility for Manitobans Act (2013)*.

Policy Statements

- KPMG strives to provide a Barrier-free environment for Clients, visitors and KPMG People with disabilities in a manner that respects their dignity and independence.
- KPMG is committed to equal opportunity and integration of service.
- KPMG is committed to ensuring Clients with disabilities receive the same high standard of service excellence that we endeavor to provide to all people.
- KPMG is committed to meeting its continuing obligations under applicable provincial Human Rights Legislation respecting non-discrimination.
- KPMG is committed to making every reasonable effort to accommodate people with disabilities, provided such accommodation does not cause KPMG undue hardship.

Core Principles

KPMG strives to ensure that our Accessibility and Customer Service Policy and Procedures are consistent with the following four core principles, which align with KPMG's collective commitment of creating an inclusive environment where everyone can thrive and is treated with respect and dignity:

- Dignity and Access*** – Persons with a Disability must be treated as valued people deserving access to services and employment opportunities as any other person.
- Equality of Opportunity*** – Persons with a Disability should have equal opportunity to services, information, communication, and employment (hiring, career advancement, development).
- Integration and Universal Design*** – Wherever possible, Clients with a Disability should benefit from our services in the same place and in the same or similar manner as any other Client. In circumstances where integration does not serve the needs of the Client with a Disability and services will, to the extent possible, be provided in another way that takes into account the Client's individual needs. Access should be provided in a manner that does not establish or perpetuate differences based on a person's Disability.
- Independence*** – Client service and employment opportunities must be provided in a way that respects the independence of people with a Disability. To this end, we will always be willing to receive input from our Clients, visitors, candidates, and people to best understand their accessibility needs in a manner that takes into account their Disability.
- Systemic Responsibility*** – It is KPMG's responsibility to remove existing Barriers and prevent new Barriers, rather than a disabled person's responsibility.

Accessibility Standards

Accessibility Plan

As required by applicable provincial legislation, KPMG will establish, implement, maintain and document a Multi-Year Accessibility Plan outlining KPMG's strategy to identify, remove and prevent Barriers and increase accessibility for persons with disabilities.

The Multi-Year Accessibility Plan will be reviewed and updated as required and will be posted on [KPMG's website](#). Upon request, KPMG will provide a copy of the Multi-Year Accessibility Plan in an accessible format.

Accessibility Report

As may be required by applicable provincial legislation, KPMG will submit an Accessibility Report.

Communication

KPMG strives to communicate with Clients, visitors or KPMG People with a Disability in a manner that takes into account both the Disability and the person's preferred method of communication. Common communication methods include telephone, email, person to person and written (including various size font dependent on Client requests). Upon request, KPMG will make documents accessible by arranging for accessible formats or communication supports. KPMG recognizes that not all individuals will wish to communicate in the same manner. How to interact and communicate with persons with disabilities is set out in our accessible customer service training program.

Accessible Websites and Web Content

KPMG will ensure that our Internet websites, including web content, conform to the World Wide Web Consortium Web Content Accessibility Guidelines (WCAG) 2.0, at Level AA except where this requirement is impracticable.

Assistive Devices

Clients, visitors, or KPMG People with Disability are permitted, where possible, to use their own Assistive Device to facilitate full participation in the workplace or when on our premises for the purposes of obtaining, using or benefiting from our goods and services.

If there is a physical, technological, or other type of Barrier that prevents the use of an Assistive Device on our premises we will first endeavour to remove that Barrier. If we are not able to remove the Barrier, we will ask the individual how they can be accommodated and what alternative methods of service would be more accessible to them. We will make best efforts to provide an alternative means of assistance to the Client with a Disability.

As may be required by applicable provincial legislation, KPMG's People will receive training on various Assistive Devices that may be used by Clients with a Disability while accessing our services.

Service Animals

Clients, visitors or KPMG People* with a Disability may be accompanied by a Service Animal and keep the Service Animal with them on KPMG premises, if the public or other third parties have access to such premises and the Service Animal is not otherwise excluded by law. These areas include client service

areas, washrooms, meeting and training rooms. If a Service Animal must be excluded, we explain to our Client and visitors why this is the case and explore alternative ways to meet their needs.

If it is not readily apparent that the animal is a Service Animal, KPMG may ask the person with a Disability for a letter from a physician or nurse confirming that the animal is required for reasons relating to their Disability. The letter need only explain that the animal is required because of a Disability. The letter does not need to identify the Disability, why the animal is needed or how it is used.

It is the responsibility of the Client, visitor or KPMG Person using the Service Animal to ensure that the Service Animal is in control at all times.

As may be required by provincial legislation, KPMG Person will receive training on how to interact with Clients or visitors with a Disability accompanied by a Service Animal.

**Note - KPMG People with a Disability who require the support of a Service Animal at a KPMG premises must submit this requirement through [KPMG Individual Accommodation Plan Request form](#).*

Support Persons

Clients, visitors or KPMG People* with limitations and restrictions may require a Support Person.

People with a Disability may be accompanied by a Support Person and have access to the Support Person while on KPMG premises. Support Persons of a Client, visitor or KPMG person with a Disability may attend KPMG events at no charge.

Where appropriate, Support Persons may be required to acknowledge that it is the KPMG Person or Client, and not the Support Person, to whom KPMG has the (employment/work) relationship or is providing its advice and services.

KPMG may require a Person with a Disability to be accompanied by a Support Person where it is necessary to protect the health or safety of the Client or visitor with a Disability or the health or safety of others on the premises.

If requiring the presence of a Support Person, KPMG must first consult with the Person with a Disability and consider the health and safety implications based on available evidence. The presence of a Support Person may then only be required if there is no other reasonable way to protect the health and safety of the person or of others on the premises. Where the presence of a Support Person is required any applicable admission fee or fare will be waived.

**Note - KPMG People with a Disability who require the support of a Support Person at a KPMG premises must submit this requirement through KPMG's [Individual Accommodation Plan Request form](#).*

Notice of Temporary Service Disruptions

As may be required by provincial legislation, KPMG will notify Clients, visitors and KPMG People with a Disability, if there is a planned or unexpected disruption of a facility or service that is used to access our services. The notice will be posted at the reception of the affected premises and on KPMG's website.

The notice will include the following information:

- i. That a facility or service is unavailable.
- ii. The anticipated duration of the disruption.
- iii. The reason for the disruption.
- iv. Alternative facilities or services, if available.

In the event of an unexpected disruption, notice will be provided as soon as possible.

Training and Records

As may be required by provincial legislation, KPMG will provide ongoing Accessibility training to all of KPMG's People in required provinces, as well as to those persons charged with developing this Policy and related procedures and practices.

Content of Training

Training will include:

- i.* A review of the purposes of the Policy and applicable legislation and related requirements
- ii.* How to interact and communicate with Clients with various types of disabilities who face accessibility challenges due to Barriers.
- iii.* How to interact with persons with a Disability who use an Assistive Device or require the assistance of a Service Animal or Support Person.
- iv.* How to use equipment or devices made available on our premises to assist Clients with a Disability to obtain, use or benefit from our goods and services.
- v.* What to do if a Client with a Disability is having difficulty accessing our premises and/or services.
- vi.* The content and requirements of KPMG's policies, practices and procedures relating to the Standard.

Timing of Training

In provinces where required, training is mandatory and will be provided to KPMG People within 30 days of their start date.

Documenting Training

Records of the training provided, including the training protocol, the dates on which the training is provided and the number of individuals to whom the training is provided shall be maintained in accordance legislative requirements.

Feedback Procedure

Feedback Process

KPMG is committed to meeting accessibility requirements. Comments regarding how well individual expectations are being met are welcomed and appreciated.

Individuals may provide feedback on the manner in which KPMG provides our services to Clients with disabilities, via any of the below delivery channels:

If you are a Client or visitor:

- By email to the [Employee Relations Services Team](#)
- In writing to your KPMG contact
- In person to your KPMG contact

If you are a KPMG Person:

- Visit [HR on Demand](#) to submit your feedback

Additionally, an individual may request for their KPMG contact to complete and submit the feedback form on their behalf.

Responding to Feedback

For individuals providing feedback on the manner in which KPMG provides our services to Clients with a Disability and who wish to receive a response, the accessibility contact person will respond as soon as practicable, within seven (7) business days of receipt. A reply will be provided in the format requested by the individual, by email, phone or in writing. The response will contain an acknowledgement of the receipt of the individual's feedback and outline any further action(s) to be taken.

Where appropriate, feedback will be taken into consideration as part of the ongoing review of KPMG's Accessibility and Customer Service Policy

Notice of Availability of Documents

KPMG's Accessibility and Customer Service Policy will be made available to the public and Clients upon request.

Notification of the availability of documents will be posted on [KPMG's website](#). Wherever possible, KPMG will provide documents, or the information contained in documents, required to be provided under the Standard to a Client with a Disability in a format that takes into account the Client's Disability. KPMG will endeavor to provide alternate formats of documents to the Client within a reasonable timeframe.

Employment

Workplace Emergency Response Information and Plans

As may be required by provincial legislation, KPMG will provide Individualized Workplace Emergency Response Information and Plans to KPMG people who have a Disability, if the Disability is such that the individualized information is necessary, and if KPMG is aware of the need for accommodation due to the person's Disability. KPMG will provide this information as soon as practicable after becoming aware of the need for accommodation.

Where the KPMG person requires assistance, KPMG will, with the consent of the KPMG person, provide the Individualized Workplace Emergency Response Information and Plan to the person designated by KPMG to provide assistance to the KPMG Person.

KPMG will review the Individualized Workplace Emergency Response Information and Plan when the KPMG person moves to a different location in the organization, when the KPMG person's overall accommodations needs, or plans are reviewed and when KPMG reviews its general emergency response practices.

Recruitment

KPMG will notify its Employees and the public about the availability of accommodation for applicants with disabilities in its recruitment process.

Recruitment, Assessment or Selection Process

KPMG will notify job applicants, when they are individually selected to participate further in an assessment or selection process that accommodations are available upon request in relation to the materials or processes to be used.

If a selected applicant requests an accommodation, KPMG will consult with the applicant and provide, or arrange for the provision of, a suitable accommodation in a manner that considers the applicant's accessibility needs.

Notice to Successful Applicants

When making offers of employment, KPMG will notify the successful applicant of its processes for accommodating employees with disabilities.

Informing Employees of Supports

KPMG will inform its employees of its processes (and any changes to those processes) used to support employees with disabilities, including but not limited to processes on the provision of job accommodations that take into account an employee's accessibility needs due to Disability. This information will be provided to new employees as soon as practicable after commencing employment.

Accessible Formats and Communication Supports for Employees

Upon the request of an employee with a Disability, KPMG will make KPMG owned documents accessible by arranging for accessible formats or communication supports and consult with the employee to provide, accessible formats and communication supports for information that is needed to perform the employee's job, and information that is generally available to other employees.

In determining the suitability of an accessible format or communication support, KPMG will consult with the employee making the request.

Documented Individual Accommodation Plans

KPMG People with Disabilities may request an Individual Accommodation Plan by following KPMG's written process for the development of documented Individual Accommodation Plans. Individual Accommodation Plans will be assessed on an individual basis and developed in consultation with Manulife, KPMG's partner in Disability management. KPMG may request an evaluation done by an independent regulated health professional or other practitioner in the area of workplace accommodations for persons disabled by barriers, to assist KPMG in determining if reasonable accommodation is required. Any such evaluation will be at KPMG's expense.

KPMG People can request a person who is knowledgeable in the area of workplace accommodations for persons disabled by barriers to assist in the development of the plan on the employee's behalf.

If requested, information regarding accessible formats and communications supports provided will also be included in Individual Accommodation Plans.

In addition, the plans will include Individualized Workplace Emergency Response information, where required, and will identify any other accommodation that is to be provided.

The plans will also include performance management, career development/advancement and redeployment considerations, as well as individualized workplace emergency response information, where required, and will identify any other accommodation that is to be provided.

Individual Accommodation Plans will be reviewed at least annually. Individual Accommodation Plans may be reviewed and updated earlier at the of the KPMG Person.

At the request of the KPMG Person, KPMG will provide a copy of the Individual Accommodation Plan an accessible format.

KPMG may deny a KPMG Person’s request for an Individual Accommodation Plan if the documentation does not substantiate the accommodation and/or the KPMG Person does not participate in the accommodation process. The reasons for why the request was denied will be provided to the KPMG Person in writing. Privacy

All personal information will be handled in accordance with the [KPMG Privacy Policy](#) and will be kept confidential to the extent reasonably possible (except as may be required or permitted by law to be disclosed) and maintained by Human Resources. The information will be used and shared within KPMG and with external experts as necessary for the purposes of assessing, identifying and implementing appropriate and reasonable accommodation which does not result in undue hardship for KPMG.

Return to Work Process

KPMG has a documented return-to-work process for its employees who have been absent from work due to a Disability and who require Disability-related accommodations in order to return to work.

The return-to-work process outlines the steps KPMG will take to facilitate the return to work and will include documented Individual Accommodation Plans as part of the process, where required.

This return-to-work process will not replace or override any other return to work process created by or under any other statute (e.g., the Ontario *Workplace Safety Insurance Act, 1997*).

Performance Management, Career Development and Advancement & Redeployment

KPMG will take into account the accessibility needs of employees with disabilities, through Individual Accommodation Plans, when conducting performance management, providing feedback.

Definition of Terms

Accessibility Plan – An accessibility plan outlines what steps your organization will take to prevent and remove Barriers to accessibility, meeting your compliance requirements under applicable legislation.

Accessibility Report – The report required to be filed pursuant to section 14 of the AODA.

Assistive Device – Is a technical aid, communication device or medical aid, modified or customized, that is used to increase, maintain or improve the functional abilities of people with disabilities (e.g., oxygen tank, walker, white cane).

Barrier – Anything that prevents a Person with a Disability from fully participating in all aspects of society on an equal basis because of his or her Disability. This includes a physical barrier, an architectural barrier, an information or communications barrier, an attitudinal barrier, a technological barrier, a policy or a practice.

Customer/Client – Someone who receives professional services from KPMG. For the purposes of this Policy, the terms Customer and Client are used interchangeably.

Disability –

- i. any degree of physical Disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness,
- ii. a condition of mental impairment or a developmental Disability,
- iii. a learning Disability or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language,
- iv. a mental disorder, or
- v. an injury or Disability for which benefits were claimed or received under the insurance plans established under the *Workplace Safety and Insurance Act, 1997*.

Individual Accommodation Plan - An Individual Accommodation Plan (IAP) is a formal way of recording and reviewing the workplace-related accommodations that will be provided to an employee based on the assessment of the accommodation request and other information regarding the employee's needs, including limitations and restrictions. We will work with you to find the appropriate accommodation to meet your accommodation needs, short of causing undue hardship for the firm. For example, an IAP might include the provision of screen reader software for a computer where an employee has a visual impairment.

Individual Emergency Workplace Response Plan - An individualized workplace emergency response plan is a written document that details the assistance and evacuation plan for a KPMG person that identifies that they have a Disability needs during a workplace emergency.

KPMG: includes KPMG LLP, KPMG Law LLP, KPMG Egyde Conseils Inc., KPMG Management Services LP, KPMG Global Resource Centre, and KPMG Delivery Network in Canada.

KPMG People/Person (including “We” and “Our”) - means employees, partners, volunteers, agents and contractors of entities as defined above.

Person with a Disability - For the purposes of this Policy, the terms Person with a Disability may refer to a Client, Customer, visitor or KPMG Person.

Service Animal - A service animal is any dog that is individually trained to do work or perform tasks for the benefit of an individual with a Disability, including a physical, sensory, psychiatric, intellectual, or other mental Disability.

The work or tasks performed by a service animal must be directly related to the individual's Disability

Support Person – A person who accompanies a person with a Disability to assist with obtaining, using or benefitting from our services or to assist with communication, mobility, personal care or medical needs or with access to services.

Who This Policy Applies To

- Full-time
- Reduced Work Arrangement
- Partners
- Temporary > 3 months

- Intern/Co-op
- Summer Student
- Temporary < 3 months
- Casual
- External

This Policy Applies To The Above While On Leave Of Absence

Information About the Related Program or Process

More information related to this Policy can be found below:

[Good Practices Customer Service Standard \(for internal KPMG use only\)](#)

[KPMG Accessible Client Service Feedback Form \(for internal KPMG use only\)](#)

[Individual Accommodation Plans \(for internal KPMG use only\)](#)

[Individual Workplace Emergency Response Plans \(for internal KPMG use only\)](#)

[KPMG Privacy Policy](#)

Contact for Questions

For questions related to this Policy, please contact the Employee Relations Service team at:

If you are a Client or visitor:

- By email to the [Employee Relations Services Team](#)
- In writing to your KPMG contact
- In person to your KPMG contact

If you are a KPMG Person:

- Visit [HR on Demand](#)

Policy Owner

Employee Relations Services Team

Date of Last Update

December 2023

Original Document Drafted

May 2011