



GUIDING PRINCIPLES

1. Our clients' interests always come first. Our experience shows that if we serve our clients well, our own success will follow.
2. Our assets are our people, capital and reputation. If any of these are ever diminished, the last is the most difficult to restore. We are dedicated to complying fully with the letter and spirit of the laws, rules and ethical principles that govern us. Our continued success depends upon unswerving adherence to this standard.
3. We take great pride in the professional quality of our work. We have an uncompromising determination to achieve excellence in everything we undertake. We prefer to be the best than the biggest.
4. We stress creativity and imagination in everything we do. While recognising that the old way may still be the best way, we constantly strive to find a better solution to a client's problem. We pride ourselves in having developed our own practices and techniques that exceed standards in the industry.
5. We make an unusual effort to identify and recruit the very best person for every job. In a service business, we know that without the best people, we cannot be the best firm.
6. We offer our people the opportunity to move ahead more rapidly than is possible at most other places. We have yet to find the limits to the responsibility that our best people are able to assume. Advancement depends solely on ability, performance, and contribution to the firm's success, without regard to race, colour, age, creed, sex, national origin or disability.
7. We stress teamwork in everything we do. While individual creativity is always encouraged, we have found that a team effort often produces the best results. We have no room for those who put their personal interests ahead of the interests of the firm and its clients.
8. The dedication of our people to the firm and the intense effort they give their jobs far exceeds those in most other accounting firms. We think that this is an important part of our success.
9. Our profits are the key to our success. They replenish our capital and attract and keep our best people. It is our practice to share our profits generously with all who helped create them. Profitability is crucial to our future.
10. We consider our size an asset that we try hard to preserve. We want to be big enough to undertake the largest project that any of our clients could contemplate, yet small enough to maintain the loyalty, the intimacy and the esprit de corps that we all treasure and that contribute greatly to our success.
11. We constantly strive to anticipate the rapidly changing needs of our clients and to develop new services to meet those needs. We know that the world of accounting and tax will not stand still so we choose to be at the forefront of the industry.
12. We regularly receive confidential information as part of our normal client relationships. To breach a confidence or to use confidential information improperly or carelessly would be unthinkable.
13. Our business is highly competitive, and we aggressively seek to expand our client relationships. However, we must always be fair competitors and must never denigrate other firms.
14. Integrity and honesty are the heart of our business. We expect our people to maintain high ethical standards in everything they do, both in their work and in their personal lives.