

**AMENDMENT NO. ONE
MAINTENANCE & ENHANCEMENTS SERVICES AGREEMENT
BY AND BETWEEN
CALSAWS CONSORTIUM
AND
DELOITTE CONSULTING LLP**

This Amendment No. One is effective as of May 9, 2025 (the “Effective Date”) and revises the Agreement, as defined below, between the California Statewide Automated Welfare System (CalSAWS) Consortium (“Consortium”) and Deloitte Consulting LLP (“Contractor”) as specified in this Amendment No. One. Unless otherwise indicated by this Amendment No. One, all other provisions of the Agreement not affected by this Amendment No. One remain in full force and effect between the parties.

RECITALS

WHEREAS, on February 1, 2025, Consortium and Contractor entered into the Maintenance & Enhancements (M&E) Services Agreement (“Agreement”); and

WHEREAS, on February 1, 2025, Contractor commenced work on the Project;

WHEREAS, the Consortium has requested the Contractor to remove from scope the Contact Center Services;

WHEREAS, the parties have agreed to updates to scope of Services related to Bots;

WHEREAS, the parties have agreed to additional scope of Services relating to Report Support for CDSS and DHCS;

WHEREAS, the parties have agreed that Contractor will provide Services for System Releases during the Transition-In Period;

WHEREAS, the parties have agreed to additional scope relating to the M&E System Security Plan; and

WHEREAS, the parties have agreed to revise, remove, and replace portions of Exhibit A Statement of Work, Exhibit B Statement of Requirements, and Exhibit C Pricing/Price Schedule, which are hereby attached to this Amendment No. One.

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants and promises described herein, the parties mutually agree to this Amendment No. One to the Agreement as follows:

1. In Section 2 Definitions, Subsection 2.107 Tier 3 Central Contact Center is hereby deleted in its entirety.

2. In Section 5.2.5 M&E Service Plan and Operational Working Documents (OWDs), subsection Section 5.2.5.5, Production Operations, subclause (iv) Contact Center Support Plan is hereby deleted.

3. Section 5.2.17 M&E System Security Plan is revised to add the following language at the end of the section:

“Additionally, the Contractor shall support the development of associated Standard Operating Procedures (SOPs) and Operational Work Documents (OWDs) to align with NIST 800-53 (rev. 5) requirements. This effort does not include any technical solution implementation activities. The implementation of any technical solution will follow the existing Consortium SCR process.”

4. Section 7.1.1 General is hereby deleted in its entirety and replaced with the following:

“All the pricing and sums set forth in this Section 7 apply to the Scope of Contract Work and Deliverables and Services described in Section 5.

The Total Maximum Contract Sum for all M&E Deliverables and Services, including Section 7.1.2 Optional Years Pricing and 7.1.3 Change Order Maximum shall not exceed Six Hundred Seventy-Four Million, Five Hundred Fifty-Eight Thousand, Five Hundred Eighteen Dollars (\$674,558,518). This Total Maximum Contract Sum is inclusive of the following:

The Contract Sum for M&E Services Summary by FY (Schedule 1) shall not exceed Three Hundred Fifty-One Million, One Hundred Ninety Thousand, Nine Hundred Seventy-Five Dollars (\$351,190,975)

The Contract Sum for M&E Deliverables: February 2025 – January 2026 (Schedule 2) shall not exceed Fourteen Million, Two Hundred Fifty-Nine Thousand, Five Hundred Forty-One Dollars (\$14,259,541)

The Contract Sum for M&E Transition-In Staff Loading (Schedule 3) shall not exceed One Million, Seven Hundred Fifty-Eight Thousand, One Hundred Eleven Dollars (\$1,758,111)

The Contract Sum for M&E Software (Schedule 4) shall not exceed Two Million, One Hundred Forty-One Thousand, Four Hundred Twelve Dollars (\$2,141,412)

The Contract Sum for ongoing M&E Services from February 2026 – January 2032 (Schedule 5) shall not exceed Three Hundred Twenty-Three Million, One Hundred Three Thousand, Eight Hundred Twenty Dollars (\$323,103,820)

The Contract Sum for ongoing M&E Other from (Schedule 15) shall not exceed Six Hundred Thousand (\$600,000)

The Contract Sum for M&E Database Migration: February 2026 - July 2027 (Schedule 7) shall not exceed Nine Million, Three Hundred Twenty-Eight Thousand, Ninety Dollars (\$9,328,090)”

5. Section 7.1.3 Change Order Maximum, is hereby deleted in its entirety and replaced with the following:

“The amount charged by Contractor for approved Change Orders and County Purchases during the Contract Term shall not exceed Eighty Million, Eight Hundred Forty-Two Thousand, Thirty-One Dollars (\$80,842,031)”

6. Section 9.2.1 Location of Work for CalSAWS North in Exhibit A Statement of Work is revised to read as follows:

- “CalSAWS North
11971 Foundation Place, 3rd Floor
Gold River, CA 95670”

7. Section 1.1.1 Consortium Responsibilities in the M&O Services Roles and Responsibilities Table in Exhibit A, Statement of Work, Task 11 is deleted in its entirety and replaced with the following:

“Task 11 – Additional Support Services:

- Provide activities tied to tasks 4, 7 and 10 for virtual assistant and time on aid functionality.
- Report Support for CDSS and DHCS”

8. Section 1.1.4 M&E Requirements in Exhibit A Statement of Work is revised to add new subsection 1.1.4.12 Task 12 – Releases during the Transition-In Period:

“Contractor will provide Services for M&E Production Releases beginning in November 2025, during the Transition-In Period (“Early Release Period”). Early Release Period activities will include:

- a. Bringing on additional M&E staff to deliver Releases 25.09, 25.11, and 26.02 during the Early Release Period
- b. Operations of non-production environments, as to support the timeline for the Early Releases, and of the production environments starting on November 01, 2025.
- c. Provide System Change Request Services for Releases 25.11 and 26.01 in the Early Release Period
- d. Provide System Change Request Services for Release 26.2 of the CalHEERS release in the Early Release Period
- e. Additional security staff to review security architecture changes, scans, updates to monitoring and security processes in support of Releases 25.09, 25.11, and 26.02 during the Early Release Period.”

9. Section 1.1.4.7 Task 7 - M&E Production Operations in Exhibit A, Statement of Work, the following portion of the task is deleted:

“Providing Tier 3 Contact Center application Services including support of the AWS Connect-based contact center CalSAWS Software, centralized and County unique IVR call flows and third-party applications for reporting, work force management and quality assurance”

10. Section 1.1.4.11 Task 11 – Additional Support Services in Exhibit A, Statement of Work, the following task is deleted in its entirety and replaced with the following:

“Additional support services span activities tied to maintaining/supporting time on aid (WDTIP replacement system) functionality and virtual assistants.

Contractor will provide resources, equivalent to the hours specified in Schedule 5 M&E Services (Exhibit C – M&E Price Schedules) to assist CDSS and DHCS with the following capabilities:

1. Receive, document, analyze, estimate, and manage requests.
2. Provide Ad Hoc Queries in a timely manner (timeframe to be determined by CDSS and DHCS).
3. Provide advanced query skills and knowledge of how the CalSAWS system captures and maintains data.
4. Develop new queries based on CDSS and DHCS requirements.
5. Develop queries, placed in a repository, that enables CDSS and DHCS to execute the query as needed including allowing for changes in pre-defined variables (e.g. dates, counties, etc.).
6. Review work products or queries developed by CDSS or DHCS staff and provide feedback as it relates to the CalSAWS system(s).
7. Utilize CalSAWS data access granted to CDSS and DHCS for all efforts.
8. Utilize query development tools available from the CalSAWS project or CDSS or DHCS.

9. Provide system functional analysis as it relates to strategic direction, new or modified policy, research projects, or other activities as prioritized by CDSS or DHCS.
10. Develop and deliver training sessions or materials to help staff grow system knowledge and query capabilities as requested by CDSS or DHCS. The Consortium will be provided with access to such training materials.
11. Work with CDSS and DHCS to identify a location to create a repository of queries, tools, documentation or other resources.
12. Project management organization and support to:
 - a. Assist CDSS and DHCS with prioritizing requests;
 - b. Provide previously developed Queries from CalSAWS from previous efforts or SIRFRAs (e.g. MSP updates)
 - c. Provide status updates;
 - d. Executive escalation of concerns.

This Task is based upon the following assumptions:

1. CDSS and DHCS will provide an escalation path for concerns.
2. CDSS and DHCS will provide a person or persons who will oversee incoming requests and prioritize accordingly.
3. CDSS and DHCS will provide resources with a fundamental understanding of technology and database querying.
4. Contractor resources performing Work pursuant to these Services will be rolled onto the CalSAWS Project and leverage development tools used by the CalSAWS Project as well as CalSAWS laptops. CDSS and DHCS and/or the Consortium will provide Contractor resources with software licensing and access to data, tools, and systems, etc. Required to perform the Services under this Task.
5. This Task includes Services that Contractor would perform onsite at Consortium, CDSS, DHCS, or other State agency offices (e.g., participation in meetings, training delivery to CDSS or DHCS staff, etc.). In the event that conditions do not permit Contractor, at Contractor's sole discretion, to safely perform such Services onsite at the offices of the Consortium, CDSS, DHCS, or other State agencies, Contractor will engage with CDSS or DHCS to mutually determine alternative methods of

performing such Services (e.g., virtual meetings, virtual training sessions, etc.).”

11. In 1.2 Attachment 1 – M&E Deliverable Inventory in Exhibit A, Statement of Work, in Deliverable ID ME-D02 M&E Services Plan and Operational Working Documents, the obligation to provide the Contact Center Support Plan is hereby deleted.

12. In 1.2 Attachment 1 – M&E Deliverable Inventory in Exhibit A, Statement of Work, in Deliverable ID ME-D17 System Security Plan, the M&E Deliverable Description is revised to add the following language at the end of the section:

“Additionally, the Contractor shall develop associated Standard Operating Procedures (SOPs) and Operational Work Documents (OWDs) to align with NIST 800-53 (rev. 5) requirements.”

13. In 1.2 Attachment 1 – M&E Deliverable Inventory in Exhibit A, Statement of Work, in Deliverable ID ME-D17 System Security Plan, the date of first submission is revised to “Month 13 – 1st Business Day”

14. Subtask 7.4, Central Contact Center (Unique ID ME-7.4-01 – ME 7.4-05) of Exhibit B Statement of Requirements is hereby deleted in its entirety.

15. Subtask 9.1, Risk Management, ME-9.1-03 in Exhibit B Statement of Requirements is hereby deleted in its entirety and replaced with the following:

“The Contractor will conduct a current state assessment of the existing System Security Plan prior to adoption. The Contractor will identify areas of the plan, referenced procedures and Operational Work Documents, that are missing or incomplete. The Contractor will develop the missing content and facilitate the review process with Consortium third-party reviewers. Once complete, the Contractor will adopt, enhance, maintain, deliver and execute a System Security Plan, including security policies and procedures that directly align with M&E activities supported by the Contractor and make these documents readily available for regular review with the Consortium and third-party reviewers.

Deliverable: M&E System Security Plan”

16. Subtask 11.1, Additional Support, ME-11.1-01 in Exhibit B Statement of Requirements is hereby deleted in its entirety and replaced with the following:

“Contractor will provide up to 2,080 hours per year effective February 2026 to provide level 3 help desk support, production support, reporting, environment support, technology patching and updates, analysis, and refinements for virtual assistants”

17. Subtask 11.1, Additional Support, ME-11.1-02 in Exhibit B Statement of Requirements is hereby deleted in its entirety and replaced with the following:

“Contractor will provide up to 11,226 hours per year effective February 2026 to support ongoing operations associated with the Welfare Data Tracking

Implementation Project (WDTIP) Replacement Solution (WRS) expected to be complete by February 2026. Contractor will conduct database support for builds, code deployment for ongoing releases, environment support, incident support, security activities, data refreshes, patching, and change management. Contractor will provide additional level 3 help desk support to accommodate tickets coming in from new Employment Development Department (EDD) users (primary users outside of the counties), and out of state callers (other states call to confirm TOA in CA)."

18. Subtask 11.1, Additional Support, ME-11.1-03 in Exhibit B Statement of Requirements is hereby added with the following:

"Contractor will provide up to 4,881 hours per year for CDSS and 2,303 hours per year for DHCS Report Support, as described in Exhibit A – CalSAWS M&E Statement of Work, Section 1.1.4.11 Task 11 – Additional Support Services. These services will become effective February 2026 and run through the life of the contract."

19. Exhibit C, Pricing/Price Schedules is hereby deleted in its entirety and replaced with the revised Exhibit C, Pricing/Price Schedules, attached to and incorporated into this Amendment No. One.

IN WITNESS WHEREOF, the Consortium has caused this Amendment No. One to be executed on behalf of the Consortium and Contractor has caused this Amendment No. One to be executed on behalf of Contractor, each by their respective duly authorized representatives, as indicated below.

DELOITTE CONSULTING LLP

Date: 05-May-2025 | 1:17:13 PM PDT

By: Rajesh Tahaliyani

Rajesh Tahaliyani, Managing Director

CALSAWS CONSORTIUM

Date: 09-May-2025 | 4:03:34 PM PDT

By: [Signature]

Kronick, Moskovitz Tiedemann & Girard,
Consortium Legal Counsel

By: Julia Erdkamp

Julia Erdkamp, Consortium Executive
Director

By: Michael Sylvester

Michael Sylvester, Consortium Chair

Certificate Of Completion

Envelope Id: 0250EB56-A25C-4B72-9E5D-7100D0E81F5A

Status: Completed

Subject: Complete with Docusign: CalSAWS M&E Services Agreement_AMENDMENT ONE (5-04-2025).pdf

Use Case: Deliverable Acceptance Document

Data Classification: Confidential

WBS (N/A if not available): N/A

AppID:

Source Envelope:

Document Pages: 7

Signatures: 4

Envelope Originator:

Certificate Pages: 6

Initials: 1

Robert Daffin

AutoNav: Enabled

Two Jericho Plaza 3rd Floor

Envelopeld Stamping: Enabled

ATTN: Accounts Payable

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Jericho, NY 11753

IP Address: 10.103.81.137

Record Tracking

Status: Original

Holder: Robert Daffin

Location: DocuSign

5/5/2025 9:30:45 AM

Signer Events

Signature

Timestamp

Rajesh Tahaliyani

Sent: 5/5/2025 12:51:19 PM

Security Level: Email, Account Authentication
(None)

Viewed: 5/5/2025 1:17:05 PM

Signed: 5/5/2025 1:17:13 PM

Signature Adoption: Pre-selected Style

Using IP Address: 24.206.80.48

Electronic Record and Signature Disclosure:

Accepted: 5/5/2025 1:17:05 PM

ID: 4fa02411-ee2d-4b2a-90c8-0cab0093b62c

Company Name: Deloitte

Holly Murphy

Sent: 5/5/2025 1:17:15 PM

CalSAWS Chief Administrative Officer

Viewed: 5/8/2025 12:14:48 PM

Security Level: Email, Account Authentication
(None)

Signed: 5/9/2025 1:48:34 PM

Signature Adoption: Pre-selected Style

Using IP Address: 205.155.143.186

Electronic Record and Signature Disclosure:

Accepted: 5/9/2025 12:49:58 PM

ID: 1fcc01e4-0d9f-4a68-82d7-502b596613e9

Company Name: Deloitte

Jeff Mitchell

Sent: 5/9/2025 1:48:36 PM

Security Level: Email, Account Authentication
(None)

Viewed: 5/9/2025 1:52:36 PM

Signed: 5/9/2025 1:52:44 PM

Signature Adoption: Drawn on Device


Using IP Address: 107.222.25.56

Electronic Record and Signature Disclosure:

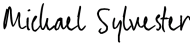
Accepted: 9/1/2020 5:10:00 PM

ID: 4d0fbaaa-7b21-4833-b830-d6afaca2bb7c

Company Name: Deloitte

Signer Events	Signature	Timestamp
Julia Erdkamp		Sent: 5/9/2025 1:52:45 PM Viewed: 5/9/2025 1:57:55 PM Signed: 5/9/2025 1:58:05 PM
Security Level: Email, Account Authentication (None)	Signature Adoption: Pre-selected Style Using IP Address: 205.155.143.186	

Electronic Record and Signature Disclosure:
Accepted: 5/9/2025 1:57:55 PM
ID: ad9fba98-a1e8-46ee-b9c8-84a9ea72850e
Company Name: Deloitte

Michael Sylvester		Sent: 5/9/2025 1:58:07 PM Viewed: 5/9/2025 4:03:29 PM Signed: 5/9/2025 4:03:34 PM
CalSAWS JPA Board Chairperson	Signature Adoption: Pre-selected Style Using IP Address: 104.220.226.125 Signed using mobile	
Security Level: Email, Account Authentication (None)		

Electronic Record and Signature Disclosure:
Accepted: 5/9/2025 4:03:29 PM
ID: 41dcdd4c-d93b-40a7-beef-375e51ff6317
Company Name: Deloitte

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp

Derek D'Andrea	<div>COPIED</div>	Sent: 5/5/2025 12:51:18 PM Viewed: 5/5/2025 1:16:00 PM
Managing Director Deloitte Consulting LLP Security Level: Email, Account Authentication (None)		
Electronic Record and Signature Disclosure: Accepted: 5/9/2025 11:18:51 AM ID: 6c758a9e-f2cd-43ac-a68d-8b67045a7143 Company Name: Deloitte		
Katrina Badali	<div>COPIED</div>	Sent: 5/5/2025 12:51:18 PM
Divya Nidhi - Managing Director Security Level: Email, Account Authentication (None)		
Electronic Record and Signature Disclosure: Not Offered via DocuSign		
Kyle Beckman	<div>COPIED</div>	Sent: 5/5/2025 12:51:18 PM Viewed: 5/5/2025 12:53:21 PM
Security Level: Email, Account Authentication (None)		
Electronic Record and Signature Disclosure: Not Offered via DocuSign		

Carbon Copy Events	Status	Timestamp
Michael Henry Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 5/5/2025 12:51:19 PM
Rachel Frey Principal Deloitte US Account Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 5/5/2025 12:51:19 PM
Girish Uppal Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 5/5/2025 1:17:15 PM

Witness Events	Signature	Timestamp
----------------	-----------	-----------

Notary Events	Signature	Timestamp
---------------	-----------	-----------

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	5/5/2025 12:51:19 PM
Certified Delivered	Security Checked	5/9/2025 4:03:29 PM
Signing Complete	Security Checked	5/9/2025 4:03:34 PM
Completed	Security Checked	5/9/2025 4:03:34 PM

Payment Events	Status	Timestamps
----------------	--------	------------

Electronic Record and Signature Disclosure
--

DISCLOSURE

From time to time, Deloitte USA LLP, Deloitte LLP and their respective subsidiaries (collectively, “we”, “us” or “Company”) may be required by law to provide to you certain written notices or disclosures related to the use of DocuSign and/or electronic signatures (“Disclosures”). Described below are the terms and conditions for providing to you such Disclosures electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' checkbox.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after signing session and, if you elect to create a DocuSign signer account, you may access them for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.0000 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive Disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required Disclosures only in paper format. How you must inform us of your decision to receive future Disclosures in paper format and withdraw your consent to receive Disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required Disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required Disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper Disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of a DocuSign envelope instead of signing it. This will indicate to us that you have withdrawn your consent to receive required Disclosures electronically from us and you will no longer be able to use the DocuSign system to receive required Disclosures electronically from us or to sign electronically documents from us.

All Disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all Disclosures that are required to be provided or made available to you. To reduce the chance of you inadvertently not receiving any Disclosures, we prefer to provide all of the required Disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the Disclosures electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the Disclosures electronically from us.

How to contact Deloitte:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive Disclosures electronically as follows:

To advise Deloitte of your new e-mail address

To let us know of a change in your e-mail address where we should send Disclosures electronically to you, you must send an email message to us at [Deloitte Global eSignature Support](#) and in the body of such request you must state: your previous e-mail address and your new e-mail address. We do not require any other information from you to change your email address. In addition, you must notify DocuSign, Inc. to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in the DocuSign system.

To request paper copies from Deloitte

To request delivery from us of paper copies of the Disclosures previously provided by us to you electronically, you must send us an e-mail to [Deloitte Global eSignature Support](#) and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number.

To withdraw your consent with Deloitte

To inform us that you no longer want to receive future Disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to [Deloitte Global eSignature Support](#) and in the body of such request you must state your e-mail, full name, US Postal Address, and telephone number. We do not need any other information from you to withdraw consent. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process.

Required hardware and software

Operating Systems:	Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X
Browsers:	Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only)
PDF Reader:	Acrobat® or similar software may be required to view and print PDF files
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	Allow per session cookies

** These minimum requirements are subject to change. If these requirements change, you will be asked to re-accept the disclosure. Pre-release (e.g. beta) versions of operating systems and browsers are not supported.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic Disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference

and access. Further, if you consent to receiving Disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

By checking the 'I agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC CONSUMER DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify Deloitte as described above, I consent to receive exclusively through electronic means all Disclosures that are required to be provided or made available to me by Deloitte.