

# Modern Slavery Statement - 2025

Forvis Mazars Melbourne

**forvis**  
**mazars**



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# Our statement

**Forvis Mazars Holdings (Vic) Pty Ltd (ABN 80 618 789 192) (the Group), operating in Melbourne under the Forvis Mazars brand, does not tolerate modern slavery practices and is committed to implementing and enforcing appropriate systems, controls and governance practices to help identify, assess and mitigate the risk of modern slavery within its own operations and supply chains.**

This voluntary Modern Slavery Statement covers Forvis Mazars Holdings (Vic) Pty Ltd and its subsidiaries and related entities (the Group). References in this statement to “Forvis Mazars Melbourne” relate to the Group’s Melbourne-based operations. It has been prepared in accordance with the requirements of the Modern Slavery Act 2018 (Cth) for the reporting period from 1 September 2024 to 31 August 2025 (FY25).

The Group is a professional services entity operating in Australia, with its principal place of business in Melbourne. The Group provides professional services across the following service lines:

- Audit and assurance
- Tax and business advisory
- Consulting and HR advisory services
- Risk, governance and compliance-related services

## Our commitment

Modern slavery is a crime and a violation of fundamental human rights. In accordance with the Modern Slavery Act (Cth) 2018, it describes situations where coercion, threats or deception are used to exploit victims and undermine or deprive them of their freedom. Modern slavery is only used to describe serious exploitation. It takes various forms, such as slavery, servitude, forced and compulsory labour and human trafficking, all of which have in common the deprivation of a person’s liberty by another in order to exploit them for personal or commercial gain. We are committed to enhancing and reviewing our systems and controls to address modern slavery risks occurring directly or indirectly in our own business or our supply chains.

We are continuing to implement appropriate controls across a number of areas within our business, including our supplier policies, contractual processes, training and reporting to help ensure the intent of the Act is met within our own business and our supply chains.

## Principles, values and culture

Forvis Mazars is a multicultural and united partnership with shared goals, values and service standards across the world. We work together as a single, united and connected team, with aligned interests, consistent delivery models and a shared commitment to the highest standards of service delivery and ethics.

We believe in the importance of transparency: for our clients, our people and broader society. Our Global Code of Conduct is entitled “Living our values in a changing world: creating positive change” ([Our code of conduct](#)) sets out the way we wish to operate both between ourselves, between the firm and our clients and, also, between the firm and society.

Our Code of Conduct applies to all staff and communicates our standards and values. Strong values have always been at the heart of our organisation since its creation. They guide us in our daily actions, providing a common base of values that all Forvis Mazars’ team members share and respect. Firm-wide mandatory training of our Code of Conduct was undertaken during the year, and this was mandatory for all existing partners and staff, with new joiners completing it as part of the induction process.

Our six values include the following three specific values relating to our work and ethos, and how it affects the wider global environment:

- **Integrity** - Ethical and moral rigour guide how we work and assist our clients;
- **Responsibility** - We treat the challenges of our clients as our own and we care about how our work may affect our communities; and
- **Diversity and respect for individuals** - Looking beyond borders and cultural differences, we make respect for the individual the cornerstone of all human relations.

Our standards include the following:

- We act with integrity and comply with the law, professional standards and the firm’s policies and procedures applicable to our work;
- We consult when questions of ethics arise;
- We speak up when we see or hear of behaviour that causes us concern on ethical grounds or fails to uphold our values. Team members who speak up in good faith are assured that they will not suffer any adverse consequences as a result of their doing so; and
- We develop and promote thought leadership on issues of importance to the business, financial communities and wider society, including in the area of human rights.

## Doing business for good

As organisations adapt to the complexities of globalisation, a growing strain on natural resources and the environment, the influx of new technologies, use of social media and increased transparency, one thing is clear: a societal approach to business and ethical behaviour is more important than ever. Through our sustainability services, we encourage business leaders to think and act long-term in order to enhance business performance and pursue profit responsibly for the benefit of companies and their stakeholders including the wider society.

We work with companies and business leaders across the world to manage and address human rights issues in business. We help embed a genuine respect for human rights throughout an organisation, promoting and protecting the rights of all of the individuals directly engaged in the business.

# Message from our Managing Partner

Forvis Mazars Melbourne remains steadfast in its commitment to building the foundations of a fair and prosperous world. Addressing modern slavery risks is a critical part of how we operate. Although we are not legally required to comply with the Modern Slavery Act 2018, we are proud to voluntarily publish this modern slavery statement for the second consecutive year, reaffirming our dedication to human rights.

This year, we introduced mandatory training on modern slavery issues for all staff, achieving a completion rate of 94%. This initiative reflects our proactive approach to raising awareness and embedding ethical practices across our operations.

As trusted advisors to our clients, we have earned that trust through consistent delivery, ethical conduct, and integrity in all our engagements. We strive to foster the same values in our relationships with suppliers and employees. A key element of this is our whistleblower policy, which ensures that concerns can be raised safely and without fear of retaliation.

This policy is actively supported by our leadership team, who are committed to addressing issues collaboratively and promptly.

Our commitment extends beyond modern slavery. We are also implementing our Reconciliation Action Plan (RAP) and addressing environmental challenges such as climate change. Through our low carbon strategy, we are reducing emissions and have had our near term and net-zero targets validated by the Science Based Target Initiative (SBTi).

*This Modern Slavery Statement is approved by the Board of Forvis Mazars Holdings (Vic) Pty Ltd.*



**Richard DeBono**  
Managing Partner  
Forvis Mazars Melbourne, Australia



# Our structure, operations and supply chain

## Organisational structure

Forvis Mazars is an international, integrated and independent organisation, specialising in audit, advisory, accountancy, tax, consulting, human resources and sustainability services. It has grown into an international group comprising over 40,000 professionals in more than 100 countries and territories.

### Who we are at a glance

**US\$5bn**

combined revenue\*

**100+**

countries & territories

**1,800+**

combined partners

**13%**

year-on-year growth

**400+**

combined offices

**40,000+**

combined professionals

Forvis Mazars is the brand name for the Forvis Mazars Global network (Forvis Mazars Global Limited) and its two independent members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories.

\*Forvis Mazars Group \$3,251m + Forvis Mazars, LLP \$1,939m as at 31 August 2024

We serve businesses of all sizes, from privately owned businesses and private individuals to large and listed companies, public bodies and non-governmental organisations (NGOs), across borders and sectors. We are convinced our diverse portfolio of services is essential to the relevance of the services we provide to clients, the attraction of the best talent and, ultimately, the public interest.

In each country in which we have a member of our integrated partnership, one or more separate legal entities exist. As at 31 August 2025, in Australia, Forvis Mazars had three member firms, including Forvis Mazars Holdings (Vic) Pty Ltd (ABN 80 618 789 192). As at our financial year end, we had 15 partners and over 100 staff.

For the purpose of the Act, the Forvis Mazars entities in our global organisation, and correspondent and rep-resentative offices, are part of our supply chain.

## People

At the heart of our commitment to diversity and inclusion is the creation of a workforce that actively supports the attraction, retention, and development of diverse talent. We strive to build a workplace where everyone has equal opportunity to thrive, contribute meaningfully, and feel a genuine sense of belonging and pride. This aligns with the spirit of Forvis Mazars' "Grow. Belong. Impact." campaign, which champions professional growth, inclusive culture, and purposeful impact. Together, we aim to foster an environment where individuals are empowered to be themselves, share bold ideas, and leave a lasting mark—both within the organisation and in the communities we serve.

### Integrity and responsibility

**100%**

of our countries and territories have launched programmes on our Group code of conduct

**18**

countries with ESG ratings, certifications or memberships

### People

**11,500+**

hires (including interns)

**73**

hours of training, on average, per auditor

### Women represent

**53%**

of our Group workforce

**55%**

of our Group management team

**23%**

of partners worldwide

**43%**

of our Group Executive Board and Group Governance council members

**46%**

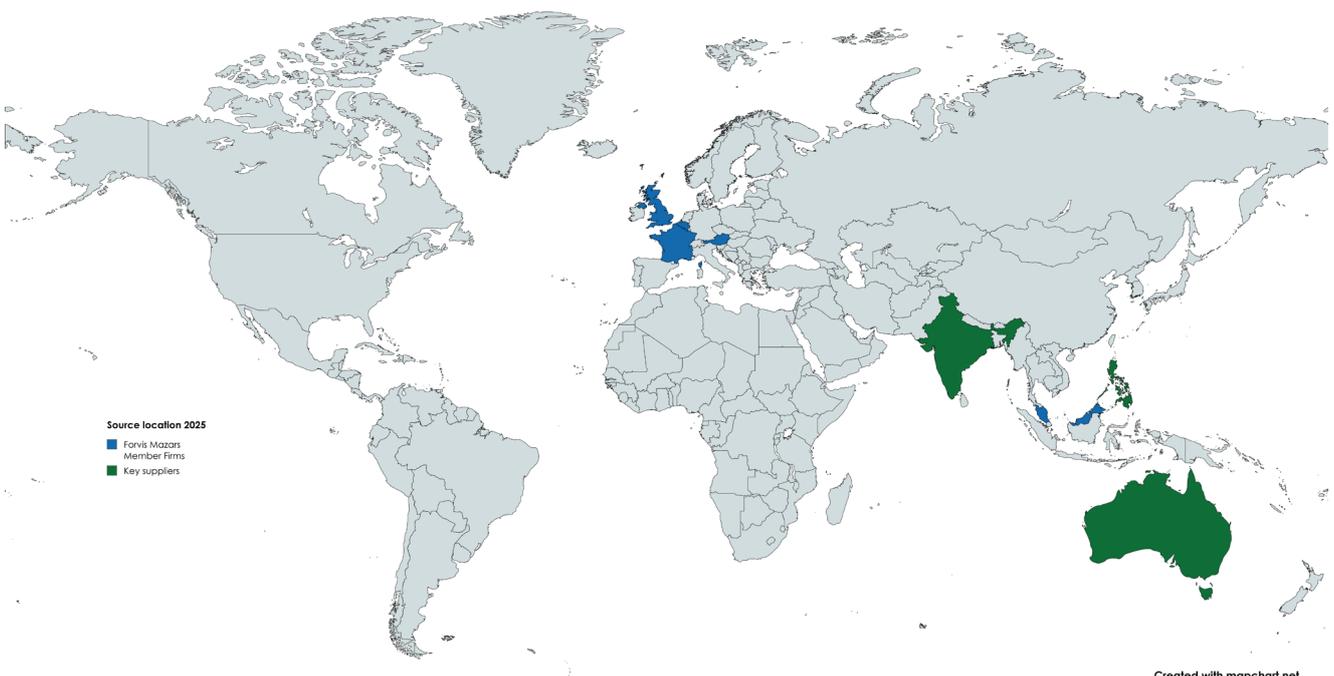
of our Group list of potential candidates for partner roles

**28%**

of our Group leadership team

## Supply chain

For professional service firms, modern slavery is usually considered a low risk but indirect exposure needs to be considered and addressed appropriately. Forvis Mazars Melbourne has limited procurement activities and sources its goods and services mostly from Australia-based suppliers. The map below depicts the location of our key suppliers and Forvis Mazars member firms with which Forvis Mazars Melbourne had business relations in 2024/2025.



## Our main spending categories are:

### » Human resources

This includes recruitment services, casual employment, learning and development support, professional memberships, health and well-being, social committee activities.

### » Professional services

This includes legal firms, recruitment agencies, offshore staff provided by external providers as well as services provided by other Forvis Mazars member firms.

### » Technology

This includes our IT hardware and software, telecommunications, cloud-based services, IT support services and e-waste disposal.

### » Business travel

This includes transport (air and ground), functions and conferences, meals, and accommodation.

### » Promotion and office supplies

Promotion includes sponsorship, digital advertising, marketing services, and branded goods. Office supplies include office products and stationery, insurance, couriers, mails services.

### » Property and facilities management

This includes leases, construction and refurbishment products / services, general waste management.

### » Hospitality

This includes onsite and offsite catering and event management, cleaning services, security.



# Risks of exposure to modern slavery

Highest risk	Medium risk	Lowest risk
<p><b>Professional services</b> Offshore staff may often be located in countries where there are higher risks of labour rights abuses. For our offshore staff, the risk is higher. Forvis Mazars Melbourne uses offshore support staff based in India and the Philippines through two external providers. These business relationships are ongoing, with offshore staff provided onboarding and regular interactions with Forvis Mazars Melbourne employees.</p> <p>Forvis Mazars Melbourne also uses offshore Forvis Mazars member firms to support its operations. Modern slavery risks are however mitigated by the fact that all Forvis Mazars member have to comply with the Forvis Mazars Global Code of Ethics.</p> <p>During our interactions with those offshore staff, we have not identified modern slavery concerns and we plan to strengthen our due diligence and monitoring procedures.</p>	<p><b>Technology</b> Technology is associated with specific modern slavery risks that may arise during the manufacturing process. As pointed out by the UN Global compact, forced labour allegations have been brought against large technology companies in the past and progress seems limited. Electronic components are often produced in countries with heightened risks for forced labour (debt bondage, under-payments, excessive work hours). Modern slavery risk also extends further to the critical mineral supply chains and specifically to the artisanal and small-scale mining industry.</p> <p>While Forvis Mazars Melbourne has sourced its IT hardware from reputable companies, we are yet to undertake further due diligence activities to monitor modern slavery risks and potential forced labour allegations that our technology providers may face.</p> <p><b>Promotion and office supplies</b> Forvis Mazars Melbourne occasionally purchases promotional goods (bags, pen, notepads, water bottles) and office supplies for its current operations. Those goods and supplies present specific modern slavery risks as they are often manufactured at low cost in countries with higher risk of labour rights abuses. Forvis Mazars Melbourne predominantly purchases those goods from large retailers such as Officeworks.</p>	<p><b>Employees</b> Some activities such as recruitment present heightened risks of modern slavery risks. Recruitment agencies might engage in excessive recruitment fees that may force employees into a debt bondage situation. For our onshore staff, we consider that the risk is low. Forvis Mazars Melbourne only relies occasionally on recruitment agencies based in Australia and Forvis Mazars Melbourne has strong internal HR policies.</p> <p><b>Property and facilities management</b> As pointed out by the UN Global compact, the construction industry presents heightened risk of modern slavery with multiple recruitment agencies involved, the use of migrant workers more vulnerable to abuses, unsafe working conditions, time pressure to deliver on time that may lead to excessive working hours and remote worksites which make external scrutiny more challenging. During the period 2024/2025, very limited construction work was undertaken.</p> <p><b>Hospitality</b> As pointed out by the UN Global compact, the hospitality sector often relies on subcontracting and employs workers that are more vulnerable to lack of social protections or wage discriminations. The cleaning of Forvis Mazars Melbourne’s office is performed by staff employed by the building management company, Mirvac. Occasionally, Forvis Mazars Melbourne hold functions, with hospitality staff provided by the venue in charge of organising the event.</p>

<sup>1</sup> [Industry-specific Risk Factors - Business & Human Rights Navigator \(unglobalcompact.org\)](https://www.unglobalcompact.org/resources/industry-specific-risk-factors-business-human-rights-navigator)

# Actions taken to assess and address modern slavery risk, including due diligence and remediation processes

Forvis Mazars Melbourne has no requirement to comply with the Modern Slavery Act 2018 but is willing to take voluntary and proactive steps to comply with the requirements of the Act and formally demonstrates our human rights commitments. To date, Forvis Mazars Melbourne has managed modern slavery risks within its supply chain and operations formally and informally through the following actions:

During the period 2024/2025, we have approved our risk management framework and formalised our modern slavery policy.

## Employees

Within our firm we are committed to paying people fairly for the work they perform. Our workforce are employed on a permanent or contract basis. Our recruitment processes include direct advertising on our website, using reputable agencies, and also direct referrals from staff members. All employees who join the firm are subject to checks, including the verification of identity, police checks, right to work, references and evidence of qualifications where appropriate. Existing and new staff must undertake our Global Code of Conduct training.

Benchmarking and market research is used to inform our remuneration review that is performed every six months for all roles as well as other assessments such as gender parity assessments. Partners are deeply involved in the annual and mid-year performance reviews of staff. Regarding overtime, regular reviews are performed to ensure overtime is not excessive. For support staff on an award, the review ensures that staff are not doing more hours than covered through their annualised remuneration. For other staff, prior approval from supervisor is required and an 'offset approach' is often used where overtime performed can be offset later in the week or month.

Forvis Mazars Melbourne has a range of human resources policies in place to minimise risks of modern slavery:

- Whistleblower Policy
- Forvis Mazars Employee Handbook that covers:
  - » Equal opportunity, equality, nondiscrimination
  - » Written payslip received by employees
  - » Remuneration based on market trends and performance
  - » National leave in accordance with National Employment Standards
  - » Bullying or harassment
  - » Equal opportunities policy
- Employee Referral Program guidelines
- Family Domestic Violence Leave Policy
- Staff Short Term Incentive Plan
- OHS-Checklist\_Work-from-home
- Competency framework for client-facing employees
- OH&S is part of the induction process of new employees and covers physical OH&S, anti-harassment & bullying, and ergonomics
- Workplace Harassment and Bullying Policy
- Equal Employment Opportunity and Anti-Discrimination Policy
- Diversity and Inclusion Policy
- OHS Policy and procedure
- Remote work policy

During the period 2024/2025, we have completed the following actions:

- Deploy a mandatory modern slavery training for our staff and partners, achieving a 94% completion rate
- Perform a psychosocial hazard risk assessment

## Suppliers

The supply chain that supports our business comprises a wide range of suppliers, from smaller businesses to global companies, across many jurisdictions, including those where there is a higher risk of forced labour. A majority of our suppliers are based in Australia though, with purchases often made at retail price. As part of the due diligence process, all non-recurring expenses above \$300 are approved by the Managing Partner. The Whistleblower Policy covers suppliers and business relations, thereby ensuring protections if modern slavery concerns are raised by individuals working within our supply chain. Forvis Mazars also performed a review of key suppliers and business relations for the period 1 September 2023 to 31 August 2024 to assess modern slavery risks. Our review did not uncover any major issues in relation to modern slavery.

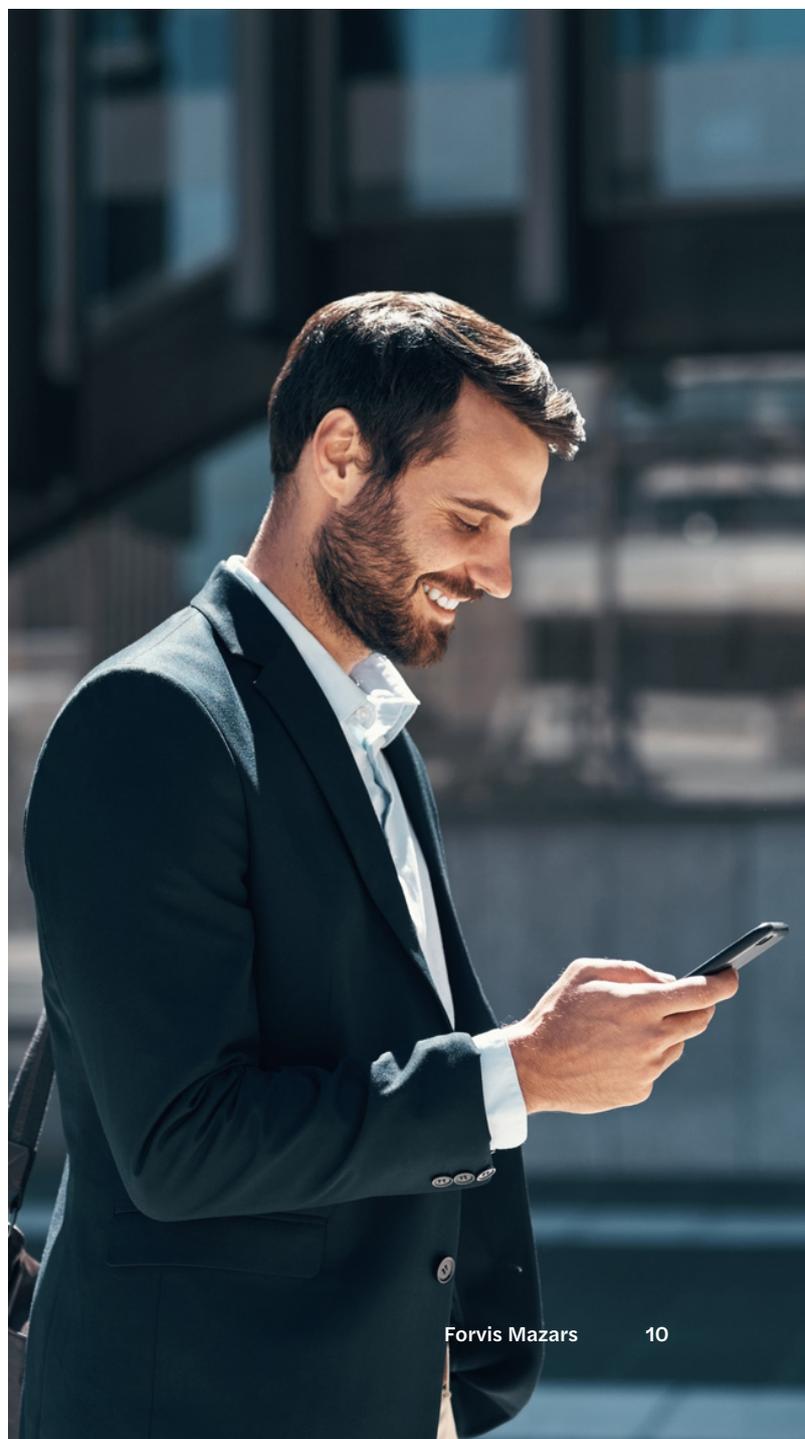
Regarding offshore staff from external providers, Forvis Mazars has regular communication with its offshore staff and members of our Melbourne based staff made an onsite visit in the Philippines during 2023/2024. No specific cause for concerns regarding modern slavery risks were identified. A clause regarding compliance with the Modern Slavery Act 2018 was included in the agreement with one of our two providers of offshore staff. We will look to increase oversight over the organisations providing offshore staff.

As for business relations with other Forvis Mazars member firms, Forvis Mazars' integrated partnership is designed to ensure the delivery of consistent, high-quality services to all clients every single day. We do so by setting and maintaining global service standards while giving our local professionals the freedom to remain agile and personal in their approach. We preserve our ability to deliver consistent quality by only integrating partners around the globe who share our values, our commitment to quality, and our vision for the future of our industry. Our global code of conduct serves as a moral compass in all of our daily activities. Beyond complying to local laws and regulation, which apply to our professional practices, Forvis Mazars wishes to enforce the right ethical principles and appropriate professional behaviours that we need to consistently implement and respect wherever we are, whoever we serve, whenever we act. This code helps every Forvis Mazars employee navigate dilemmas by drawing a clear line between acceptable behaviours and behaviours that would put our reputation and the trust of our stakeholders at risk.

During the period 2024/2025, we have completed the following actions:

- Onsite visit at our offshore staff providers in the Philippines and India.
- Approve a recruiter screening and evaluation policy.
- Consider giving our high-risk suppliers access to our online modern slavery training. Following our risk assessment, this was not considered necessary at this stage.
- Update our whistleblower policy on our website.

Overall, no instances of modern slavery were identified and Forvis Mazars Melbourne is committed to remain vigilant and continuously improve its procedures and policies to address modern slavery risks.



## Clients

At Forvis Mazars Melbourne, we help our clients make the most of opportunities, operate with transparency and grow confidently and responsibly.

Our group-wide independence check tool, WeCheck, assists us with conflict checks on both potential and existing clients, offering protection for the independence of Forvis Mazars Group. All countries within our partnership are required to register on WeCheck and regularly upload and update client data into the tool's data management system.

We are committed to ensuring we only associate with third parties and clients who share our values. Before accepting or continuing a relationship with a client, a mandatory evaluation of the client's related risks is performed. Client due diligence (CDD) and Know Your Client (KYC) tools and processes have been implemented across the Group, including Australia. These cover a variety of topics, including anti-money laundering (AML), fraud, corruption, economic and trade sanctions, and tax offences, as well as independence checks and the identification of beneficial owners.

When assessing the suitability of prospective clients, our decision-making framework goes beyond evaluating risks related to independence and conflicts of interest. We also consider any external and internal factors that may increase our exposure to ethical, compliance, reputational and ESG risks.

Our client engagement teams assess external factors, including any industry-specific risks that could generate negative externalities. Our client acceptance policy restricts Forvis Mazars Group from entering into business relationships with organisations that operate in industries that are incompatible with our values and may pose a threat to the public interest; for example, entities that engage in illegal activities in their jurisdictions or entities held guilty of violating human rights.

During the period 2024/2025, we have completed the following actions:

- Continue the implementation of ISQM1 across audit clients and testing of the effectiveness of ISQM 1 controls.
- Extended the implementation of ISQM1 across non-audit clients and testing of the effectiveness of ISQM1 controls.



## Assessing effectiveness of modern slavery risk management

Forvis Mazars Melbourne is committed to continuously improving its identification, assessment, monitoring and mitigation of modern slavery risks in its supply chain and operations. To assess the effectiveness of its actions, Forvis Mazars Melbourne has developed a dashboard of ten key performance indicators across three main groups: a) Suppliers and business partners; b) Forvis Mazars member firms; c) Forvis Mazars employees. For example, one indicator for Forvis Mazars Melbourne employees is the percentage of employees who have completed the Global Code of Conduct training modules.

Modern slavery risks is also integrated into the Forvis Mazars Melbourne risk management framework, with the partners group being informed of any instance or suspicion of modern slavery issues.

## Consultation on preparing a joint statement

This statement was prepared in consultation with Forvis Mazars Melbourne's partners, finance team, HR team, and sustainability services. The discussions held enabled us to gather insights on the current policies in place and assess modern slavery risks associated with different suppliers and business relationships. Those discussions also contributed to raising awareness on modern slavery risks and paved the way for the deployment of a formal online modern slavery training module within Forvis Mazars Melbourne and within the service offering to clients.

# Our plan of actions for the future



## General

- Continue ongoing monitoring of risks as per our risk management framework.



## Employees

- Continue to monitor compliance with our mandatory completion of the online modern slavery training by all employees and partners.



## Suppliers

- Implement our Supplier Code of Conduct
- Implement our Procurement / Purchasing Policy
- Onboard new suppliers using our supplier assessment questionnaire

These three related actions initially planned for 2024/2025 haven't been deployed yet due to technical issues. Implementation is now planned for 2025/2026.



## Clients

- Continue the implementation of ISQM1 across audit and consulting clients and testing of the effectiveness of ISQM 1 controls

# Contacts

## **Forvis Mazars Melbourne**

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Australia

Forvis Mazars Group SC is an independent member of Forvis Mazars Global, a leading professional services network. Operating as an internationally integrated partnership in over 100 countries and territories, Forvis Mazars Group specialises in audit, tax and advisory services. The partnership draws on the expertise and cultural understanding of over 40,000 professionals across the globe to assist clients of all sizes at every stage in their development.

**Published:** 27 January 2026

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[forvismazars.com/au](https://forvismazars.com/au)

The logo for Forvis Mazars, featuring the word "forvis" in a blue, lowercase, sans-serif font above the word "mazars" in a larger, bold, blue, lowercase, sans-serif font.