

Dear Ms. Major,

I am writing on behalf of NomoGaia, a non-profit research organization working in the field of business and human rights. We wrote to you in 2017, regarding Ernst & Young's work as a prime contractor to the US Department of Homeland Security (DHS) (specifically, to TSA, USCIS, ICE and/or CBP).

In 2017, we pointed out that President Trump's "Travel Ban" Executive Order,ⁱ which is primarily implemented by DHS, violated International Human Rights.ⁱⁱ We asked if Ernst & Young had operationalized its human rights policy to ensure that it was not at risk of contributing to potential human rights abuses caused by DHS's policies, procedures, actions and directives (collectively "DHS Actions").

Since then, DHS has been tasked with separating children from their migrant parents, incarcerating those children, and de-naturalizing current citizens. These DHS Actions, like the original Travel Ban, are in violation of international human rights conventions and norms. Specifically, the UN Office of the United Nations High Commissioner for Human Rights has found them in violation of the rights of children, and in violation of protections for asylum seekers codified in US law in accordance with International Humanitarian Law.ⁱⁱⁱ

These examples represent a track record of state-sponsored human rights abuses and pose a substantial risk that future DHS Actions imposed by this Administration may, likewise, constitute human rights violations.

Ernst & Young has a responsibility to respect human rights as provided in the United Nations Guiding Principles on Business and Human Rights (the "UN Guiding Principles").^{iv} Actions assisting DHS Actions, such as the four mentioned above, may implicate Ernst & Young in human rights violations. Therefore, under the UN Guiding Principles, Ernst & Young must conduct human rights due diligence to prevent or mitigate those violations.^v

Ernst & Young's own policies recognize and support the UN Guiding Principles, and commit Ernst & Young to conduct human rights due diligence. Ernst & Young's policy states:

"Businesses should support and respect the protection of internationally proclaimed human rights •
Make sure that they are not complicit in human rights abuses"

(See Ernst & Young's full policy at

[https://www.ey.com/Publication/vwLUAssets/United_Nations_Global_Compact_2015/\\$FILE/UNGC_Communication_on_Progress_2015.pdf](https://www.ey.com/Publication/vwLUAssets/United_Nations_Global_Compact_2015/$FILE/UNGC_Communication_on_Progress_2015.pdf))

Trust and transparency have become very important to the American and International public. Involvement in internationally recognized human rights abuses, such as those mentioned above, violates international treaties and norms, and it endangers Ernst & Young's standing with the public. Companies connected with human rights abuses jeopardize their brand and reputation. In seeking to understand how Ernst & Young is implementing its own human rights policy, we are, again, requesting the following information:

1. Is it Ernst & Young's position that the DHS Actions between January 2017 and the present have violated internationally recognized Human Rights?

If your response is an unqualified “No, DHS Actions do not violate International Human Rights,” please state the basis of your position. Otherwise please answer the questions below.

2. Please describe the human rights due diligence you are conducting or will conduct on this issue, including (a) the processes that will be used, (b) the identity of the outside expert, if any, you will use, and (c) when you expect the human rights due diligence to be completed; and
3. Please provide the findings, results and conclusions of your human rights due diligence.

We request the answers to Questions 1 and 2 by August 3, 2018 and the answer to Question 3 as soon as it is available. We will publicly report on your initial response by September 3, 2018.

Thank you,

Mallory Miller

Miller@nomogaia.org

NomoGaia Analytics Team

cc: The Business and Human Rights Resource Centre;
Dr. Kendyl Salcito, Executive Director, NomoGaia

ⁱ “Protecting the Nation from Foreign Terrorist Entry into the United States”

ⁱⁱ See, e.g. the International Covenant on Civil and Political Rights. See also the comments of the United Nations Commissioner for Human Rights that the Travel Ban is illegal under international law, as reported broadly, including, e.g. by Reuters at <http://in.reuters.com/article/usa-trump-immigration-un-idINKBN15E1SV>. For additional detail, see also the conclusions of the UN Special Rapporteurs: “US travel ban: ‘New policy breaches Washington’s human rights obligations’”

<http://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=21136&LangID=E>

ⁱⁱⁱ <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=23174&LangID=E>

^{iv} These are directly linked to the UN Global Compact here: <https://www.unglobalcompact.org/library/1461>. “In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. . . Human rights due diligence . . . should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships . . . UN Guiding Principles. Principle 17. http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

^v “The responsibility to respect human rights requires that business enterprises: . . . (b) seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.” UN Guiding Principles, Principle 13. “For the purposes of these Guiding Principles a business enterprise’s “activities” are understood to include both actions and omissions; and its “business relationships” are understood to include relationships with business partners, entities in its value chain, any other non-State or State entity directly linked to its business operations, products or services.” UN Guiding Principles, Commentary to Principle 13.