



Deloitte Impact 2012  
Independent  
Assurance Statement

# Independent Assurance statement

**Independent assurance statement by Grant Thornton UK LLP ('Grant Thornton') to the Partners of Deloitte LLP ('Deloitte') on selected Environmental Performance information.**

**Grant Thornton has been engaged by Deloitte to perform limited assurance procedures in respect of selected Environmental Performance information (hereafter 'Selected Information') contained in the Deloitte LLP Annual Report for the year ended 31 May 2012 ('the Report').**

## **Scope and subject matter**

The Selected Information subject to limited assurance is the Environmental Performance data contained in the Report ('the 2011/12 data'), which consists of:

- The total of direct emissions (in Carbon Dioxide equivalent, CO<sub>2</sub>e) from gas, refrigerants, generators and firm owned vehicle fleet (Scope 1);
- Total of indirect emissions (CO<sub>2</sub>e) from purchased electricity (Scope 2);
- Total of other emissions (CO<sub>2</sub>e) from business travel (including reimbursed mileage, car rental, taxis, bus, rail, air and hotels) and waste (landfill, recycled, shredded, converted to energy and food composted) (Scope 3);
- Corresponding carbon footprint data per Full Time Equivalent;
- Total tonnes of waste generated, recycled and diverted from landfill;
- Water consumption (in m<sup>3</sup>)
- Weight of paper usage (in kg)
- Usage of video conferencing facilities (in number of bookings made)

We have also been requested to provide limited assurance over the basis on which Deloitte have restated their carbon footprint data for 2009/10 and 2010/11. The specific areas of restatement included:

- Reduction in reported refrigerant gas consumption following improvements in the accuracy of data provided by Deloitte's suppliers;
- Reduction in reported Scope 2 emissions resulting from better estimates of Deloitte's actual consumption at the Birmingham and Guernsey offices; and
- Restatement of the carbon emission data for all three Scopes for 2009/10 and 2010/11 as a result of applying the latest (updated) 2012 Defra/ DECC conversion rates, issued on 30 May 2012.

We read the relevant information contained in the Report and consider whether it is consistent with the knowledge gained from our procedures. We consider the implications for our statement if we become aware of apparent material misstatements or inconsistencies. Our responsibilities are limited to the scope set out above and do not extend to any other information.

### **Responsibilities of Deloitte and Grant Thornton**

Deloitte are responsible for the preparation of the Report, including the implementation and execution of systems to collect required data.

Our responsibility is to form a conclusion based on limited assurance procedures, on whether anything has come to our attention that causes us to believe that the Selected Information has not been fairly stated in all material respects.

This report is made solely to Deloitte in accordance with our engagement letter. Our work has been undertaken so that we might state to Deloitte those matters we have been engaged to state within this statement and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Deloitte for our work, for this statement, or for the conclusions we have formed, unless expressly agreed and with our prior consent in writing.

### **Assurance standards used and work performed**

We carried out limited assurance in accordance with ISAE 3000 - Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board ('ISAE 3000').

The carbon footprint data is reported in accordance with the scopes set out in the Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard – Revised Edition, issued by the World Business Council for Sustainable Development and the World Resources Institute. The CO<sub>2</sub> figures are calculated using the 2012 Defra/DECC guidelines 'Greenhouse Gas Conversion Factors for Company Reporting', issued on 30 May 2012, and are further uplifted to reflect the 4th GHG protocol levels.

Our limited assurance procedures included:

- Review and assessment of the systems, processes and controls to collate, aggregate, validate and report the data.
- Discussions with key personnel responsible for the relevant process and the governance thereof.
- Review of information provided by third parties and through enquiry, the existence of any assurance provided on the quality of this information and underlying processes and controls applied.
- Analytical procedures and sample tests on collated data, and conversion factors applied in accordance with the Defra/DECC guidelines.

A limited assurance engagement is less in scope than a reasonable assurance engagement under ISAE 3000. Consequently, the nature, timing and extent of procedures for gathering sufficient, appropriate evidence are deliberately limited relative to a reasonable assurance engagement.

## **Our independence and competencies in providing assurance to Deloitte**

We are able to confirm our independence and objectivity as follows:

- We are independently appointed by Deloitte.
- Our work is performed in accordance with all relevant UK, European Union and global ethical and independence guidance and codes. This includes those issued by the Institute of Chartered Accountants in England and Wales, the International Federation of Accountants - Code of Ethics, the Ethical Standards issued by the PCAOB, and Grant Thornton International guidelines.

Our team consisted of assurance professionals with a combination of environmental, sustainability and relevant sector experience.

## **Conclusions**

The Selected Information has been reported on the basis of a number of key assumptions. Based on the work we performed, and with reference to these assumptions, nothing has come to our attention that causes us to believe that the Selected Information has not been fairly stated. A list of these key assumptions can be found in the 'Basis of Reporting' section of the report.

## **Observations and recommendations for improvement**

We provided Deloitte with an internal report which sets out any observations and proposed actions identified during the course of our work. The key observations and proposed actions are set out below:

- Deloitte continue to rely on the data provided by Facilities Managers and landlords regarding the specifications, determinations of operational control and the manual collection of source data for refrigerants, generators, electricity, waste and water. We recommend further work is undertaken to validate the inventory of the estate, supported by site visits by the Environmental Management Team. Such action should also help the Facilities Managers and landlords better understand the importance of the data collection process and therefore improve data quality going forward.
- During 2011/12 Deloitte changed both its energy and preferred car rental suppliers. As a result there was a temporary reduction in the continuity of Automatic Meter Reading data and lack of consistency in car rental data in the period. We therefore recommend that environmental data is given more prominence in new supplier agreements to minimize the impact of changes in suppliers in the future. Furthermore, we recommend additional assurance is sought as to the accuracy of the data provided by third parties.

**Grant Thornton UK LLP**  
**Chartered Accountants**  
**London, September 2012**