

## LBG Assurance Statement – Deloitte

Deloitte is an active member of the LBG (London Benchmarking Group). The LBG model helps businesses to improve the management, measurement and reporting of their corporate community involvement programmes. It moves beyond charitable donations to include the full range of contributions (in time, in kind and in cash) made to community causes, and assesses the actual results for the community and for the business. (See [www.lbg-online.net](http://www.lbg-online.net) for more information).

As managers of the Group, we have worked with Deloitte to ensure that it understands the LBG model and has applied its principles to the measurement of community involvement programmes during the year to 30<sup>th</sup> May 2013. Having conducted an assessment, we are satisfied that this has been achieved. This assurance process has focussed on Deloitte's capture of the input costs of its community programme, but did not extend to an independent audit of the data.

Looking forward, a challenge for Deloitte is to quantify the impact of these individual initiatives at a programmatic level, rather than by project. This will enable clearer communication of the benefits Deloitte's community programme imparts on both the firm and the community.

Also, developments in LBG member's approach to classifying and reporting community programmes may require modifications in how members monitor and account for discounted work. We understand that Deloitte recognises the potential impact of these developments and that it has begun preparations to ensure its processes will align with the new guidelines.

Corporate Citizenship  
[www.corporate-citizenship.co.uk](http://www.corporate-citizenship.co.uk)  
October 2013