

## **LBG Assurance Statement – Deloitte**

Corporate Citizenship has been asked by Deloitte to review its use of the LBG model for measuring corporate community involvement activity in FY2014/15.

Deloitte is an active member of LBG. The LBG measurement model helps businesses to improve the management, measurement and reporting of their corporate community investment 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 LBG, we have worked with Deloitte to ensure its operations understand the LBG model and have applied its principles to the measurement of community investment programmes in FY2014/15. Having conducted an assessment, we can confirm that the data systems and processes reflect LBG principles. Our work has not extended to an independent audit of the data.

### **Commentary**

Evidence clearly demonstrates that Deloitte approaches the application of LBG principles, data collection processes, and community involvement activity more broadly with rigour. In particular, the risk and governance framework, with senior oversight, that is applied to community involvement activity at Deloitte is a strong mechanism to ensure that the LBG principles are consistently applied.

A large proportion of Deloitte's community involvement activity is through discounted work engagements (commercial services offered to community organisations at a reduced rate). Going forward, Deloitte could look to more clearly establish and record the motivations behind, and impacts of, its discounted work projects so as to further understand its role in the community, and the benefit it brings through these projects.

Corporate Citizenship  
[www.corporate-citizenship.com](http://www.corporate-citizenship.com)  
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