

**Deloitte.**



**Audit & Assurance**  
Instilling trust and confidence



# Delivering deeper value to enable more informed decisions

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**How do you navigate a constantly changing world? Who can you trust to provide sound judgments and deeper value in evaluating your financial statements? How can you gain confidence around an ever-expanding range of finance topics?**

We understand one of the most valuable assets in the world today is trust. In a world marked by constant change, instilling trust and confidence in the capital markets is not only important—it is indispensable.

At Deloitte, we build this trust and confidence by continually pushing forward. We are deploying breakthrough technologies and fresh approaches to provide greater value and deeper insights. We listen first, forging the relationships that produce meaningful solutions. We drive more consistent audits, supported by a passion for excellence. And we are proactively transforming how we conduct the audit—shifting both how we think and how we act—by adopting smarter ways of working.

Throughout the course of every engagement, our aim is to deliver deeper insights, broader perspectives, higher quality, and greater consistency in services. Separately, through assurance services, we provide added confidence around changing regulations, increasing complexity, and new technologies, drawing upon deep accounting experience and complementary strengths across Deloitte. To us, an audit is more than an obligation—it's an opportunity to provide insight that can inform your future aspirations, so that you are ready to step forward with confidence.

Adopting smarter ways of  
working to create greater value.



## The true value of Audit & Assurance

Our world does not stand still, and neither does Audit & Assurance. In fact, we continually push forward to define what is next. By stepping ahead, we prepare the ground so that you can step forward with confidence. In an ever-changing world, Deloitte serves the public interest by delivering exceptional and positive contributions—instilling greater trust and confidence in the capital markets.

We are proactively transforming how we conduct the core audit. And, we are expanding our assurance offerings in more of the areas where stakeholders need to enhance confidence. Not only are our core competencies uniquely relevant to these emerging demands, we draw upon complementary experience from all across Deloitte to increase impact.

This transformation reaches into nearly all areas of our business. It reflects a shift both in how we think and how we act. It impacts the way we approach client engagements, how we apply new and emerging technologies, the way we shape and execute processes, the manner in which we cultivate talent, and more.

Following The Deloitte Way, we are adopting smarter ways of working, to create greater value and insights. And, we are actively responding to a changing market by continually addressing new areas and activities where trust is lacking or lagging. In this effort, we draw on core competencies within the Audit & Assurance business, and leverage complementary experience from all across Deloitte. Each day, we commit to making more possible, as our professionals deliver broader and deeper perspective to help inform stronger outcomes for you.

Not content to wait for change, we create it.

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## Working smarter with The Deloitte Way

Audit & Assurance is going beyond change as usual. The Deloitte Way—a new approach combining process re-engineering, technology enablement, codifying leading practices and leveraging top talent—delivers a common approach to audit execution that enhances audit quality, provides greater insights and drives efficiencies.

With The Deloitte Way, we transform how audits are delivered through a consistent and a common approach to audit execution, enabling enhanced quality and enhanced experience. Our audit practitioners leverage innovative tools, apply data analytics, and bring experience and knowledge to bear at every step. By enhancing the consistent delivery of audits around the world, we drive high quality in all geographies—while working smarter and delivering increased value to clients.

We continually and relentlessly raise the standards of quality to deliver confidence around the questions that matter most to the public interest and to all our stakeholders.



## A never-ending commitment to quality

The relentless pursuit of quality defines not just what we do but who we are. Our commitment to quality means delivering sound judgments by bringing continual enhancements to how we do a Deloitte audit. It is why we are transforming our business and adopting The Deloitte Way—defining consistent, smarter ways of working, ingrained in our culture of quality, and reflecting our passion for excellence.

Quality inspires an ongoing quest to continually build on the trust and confidence we earn from our stakeholders. We use leading edge tools and capabilities—like data analytics, cognitive technology, and artificial intelligence—to work more effectively and deliver deeper insight. Our dedication to quality also applies to our assurance services. Not only do we deliver confidence and value in more areas, but as we enhance capabilities and skillsets, we become ever-better evaluators of risk.

With our commitment to transformation, we put into practice our promise to continually raise audit quality—generating deeper and more value for stakeholders.

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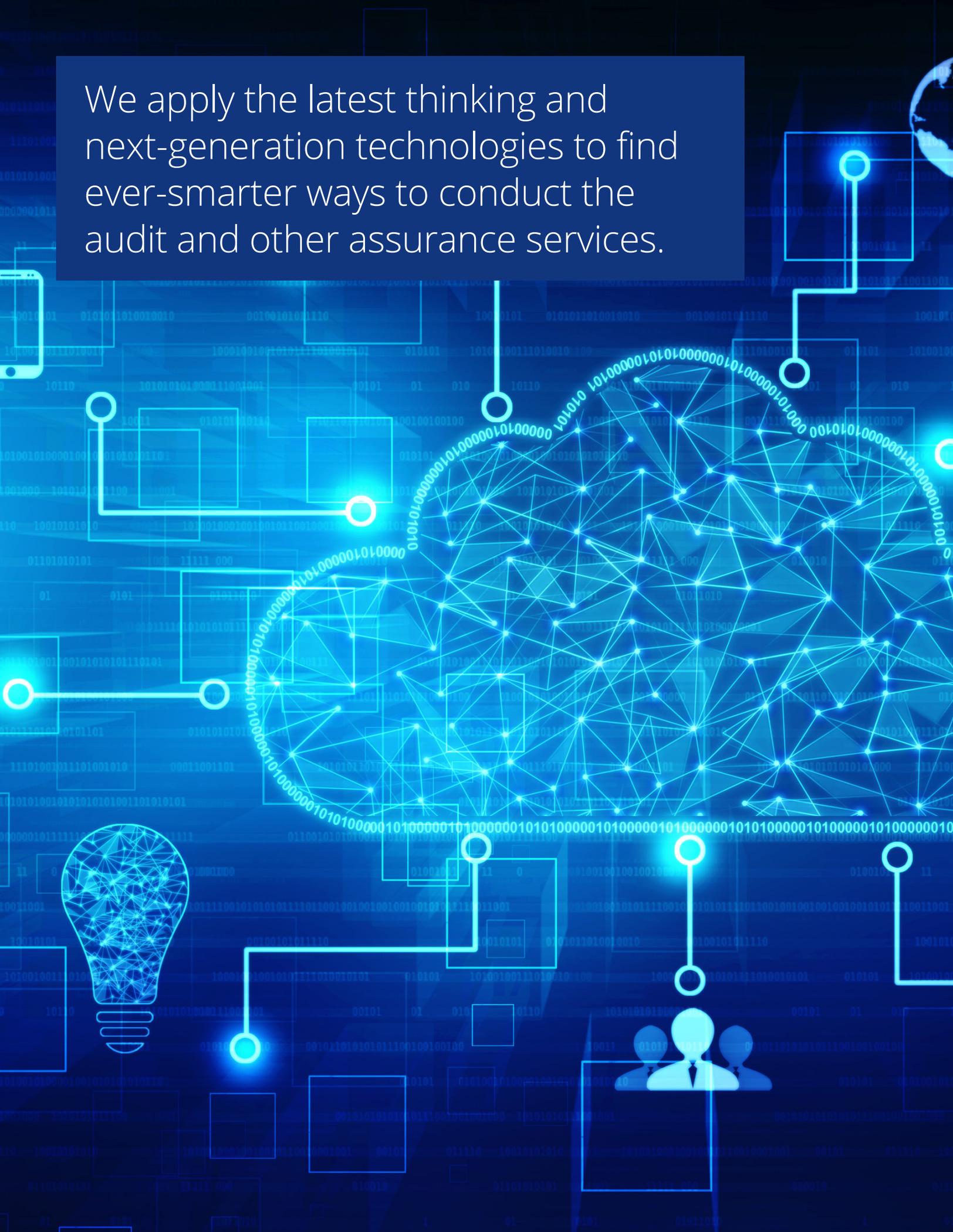
## Instilling trust and confidence for now and for the future

The audit profession will be as critical in the years to come as it is today. Given a choice to either stand still, or embrace the development of new skills and technologies to make our audits fit for the future, there is no question of our response.

Our investments in innovation and quality are transforming the way audits are delivered. We are shaping the audit of the future by leveraging cutting-edge technologies, data analytics, top talent, and audit delivery centers to continuously raise audit quality, streamline processes, and deliver greater insights. An audit is more than an obligation—it's a powerful lens for illuminating the current state of an enterprise, providing insight that can inform future aspirations.

Our audit and assurance services can help organizations see further and deeper into their businesses. From enhancing trust to assisting organizations in meeting the demands outlined in regulations and standards, we help capital markets function with greater confidence.

We apply the latest thinking and next-generation technologies to find ever-smarter ways to conduct the audit and other assurance services.



## Always innovating and putting new tools to work

The essence of innovation is constructive change. At Deloitte, we are transforming our Audit & Assurance business by adopting breakthrough technologies, fresh approaches and new, disruptive perspectives. We are finding ways to provide greater value and deeper insights through the audit. And, we are expanding our assurance offerings to deliver confidence on more questions and in more areas.

With The Deloitte Way, we are bringing innovation into the core of how we audit: with automation that improves routine tasks, analytics that yield a deeper and more insightful view into the data, and artificial intelligence that enhances human discovery and problem-solving. As a result, clients get an experience that is less burdensome, with more transparency and deeper insight.

At Deloitte, innovation in thought, process and technology is not an add-on. It is how we deliver an experience that is ever more real-time and further-reaching, to create outcomes that are more valuable to stakeholders.

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## Using technology and analytics to pinpoint risk and drive insight

Deloitte continually advances our ability to see deeper and with greater detail. **Illumia**, our global analytics platform, provides a powerful lens for enhancing audit quality and generating valuable insights. The tools below are examples of our analytics suite of tools that are part of the Illumia platform.

**Cortex**, our award-winning leading-edge analytics application, seamlessly acquires and prepares your data for analysis in the audit.

**Signal** examines a wide range of publicly available financial information to identify potential risks using trend and regression analysis to help better identify potential fraud risk and other risk factors, resulting in a more comprehensive audit risk assessment.

**Reveal** applies a sophisticated regression analysis to illuminate account balance relationships and provide predictive modeling that helps our auditors identify areas of audit interest for further scrutiny.



## Bringing our most talented teams to work for you

At Deloitte, we believe in listening first—building the relationships that produce meaningful solutions. We ask the probing questions that challenge us all to find a better way of doing things. Our talented professionals are empowered to reimagine the audit as we employ The Deloitte Way to deliver deeper value in every engagement.

Starting with the best people, we provide state of the art learning opportunities to further advance their skills—and equip them with tools and technologies empowering them to excel—to amplify our impact for stakeholders. We cultivate a diverse range of talent and experience and assemble them into high-performing teams to deliver greater value. We challenge the status quo in order to achieve and sustain technical excellence. Collaborating across services, areas of specialization, and borders, we work together and with our stakeholders in a richer conversation about the most pressing issues.

We are in this business because we are passionate, curious, and dedicated to really understanding our clients and processes and bringing our depth of experience across the business. As we evaluate past and current conditions, we are always looking ahead to what is next. At Deloitte, we are relentless explorers of new ways to create deeper insight and deliver high value. We want to work with professionals who are dedicated and excited about bringing stakeholders a true, fair view of their companies' performance.

**glassdoor**

**2019 BEST  
PLACES  
TO WORK**



We actively cultivate our collective knowledge with ongoing investments in Deloitte University—enriching the value of our skills. Deloitte is committed to developing its people and accelerating their careers by creating a life-long learning environment. We are advancing audit education, skillsets, and flexible career options that appeal to future auditors.

Deloitte US has been awarded “Best Places to Work (Glassdoor),” “LinkedIn Top Companies,” “Universum Most Attractive Employers World,” and “Vault Accounting 50.” This translates into a key benefit for you: team excellence. The commitment to our people means they build their careers at Deloitte and continue to deliver their experience to your organization.

# Assurance: Building trust in more areas in an ever-changing and complex world.

One of the most valuable assets in the world today is trust. And, Audit & Assurance is uniquely positioned to help create it. Our core competencies are directly applicable and extensible to the need for greater confidence. In fact, they have never been more relevant. That is why we are expanding our assurance capabilities—and drawing on our deep accounting experience and complementary strengths from across Deloitte—to deliver comfort in a broader range of areas.

When you seek an experienced perspective, Deloitte is the first place you should turn. We provide assurance services relating to complex accounting matters, transactional events, finance organizations, internal financial controls and on an ever-expanding range of topics that result from market disruption. We are addressing critical needs for trust today, and adapting our offerings so that you are always ready to act with confidence as markets evolve.

At Deloitte, we take a proactive approach, addressing the entire ecosystem of variables that decision-makers must consider. We instill trust and transparency in information and institutions, and provide deeper insights. It is one of the fundamental ways we help individuals and organizations aspire with assurance.

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## More assurance in more areas

In addition to advancing our core audit of financial statements, a fundamental component in our transformation is the expansion of our assurance services. We are ready to help you address changing regulations, increasing complexity, and the challenge and possibility of new technologies. Our expanded assurance services areas include:

### **Complex Accounting Assurance Services**

Leveraging our deep accounting experience to provide a practical, business-oriented view on accounting decisions and the implementation of new accounting standards.

### **Disruptive Events Assurance Services**

Supporting finance functions to manage risk and optimize benefits before, during and after an event in the company's lifecycle: IPO readiness, merger and acquisition integration, divestitures, and new business units.

### **Accounting Operations Assurance Services**

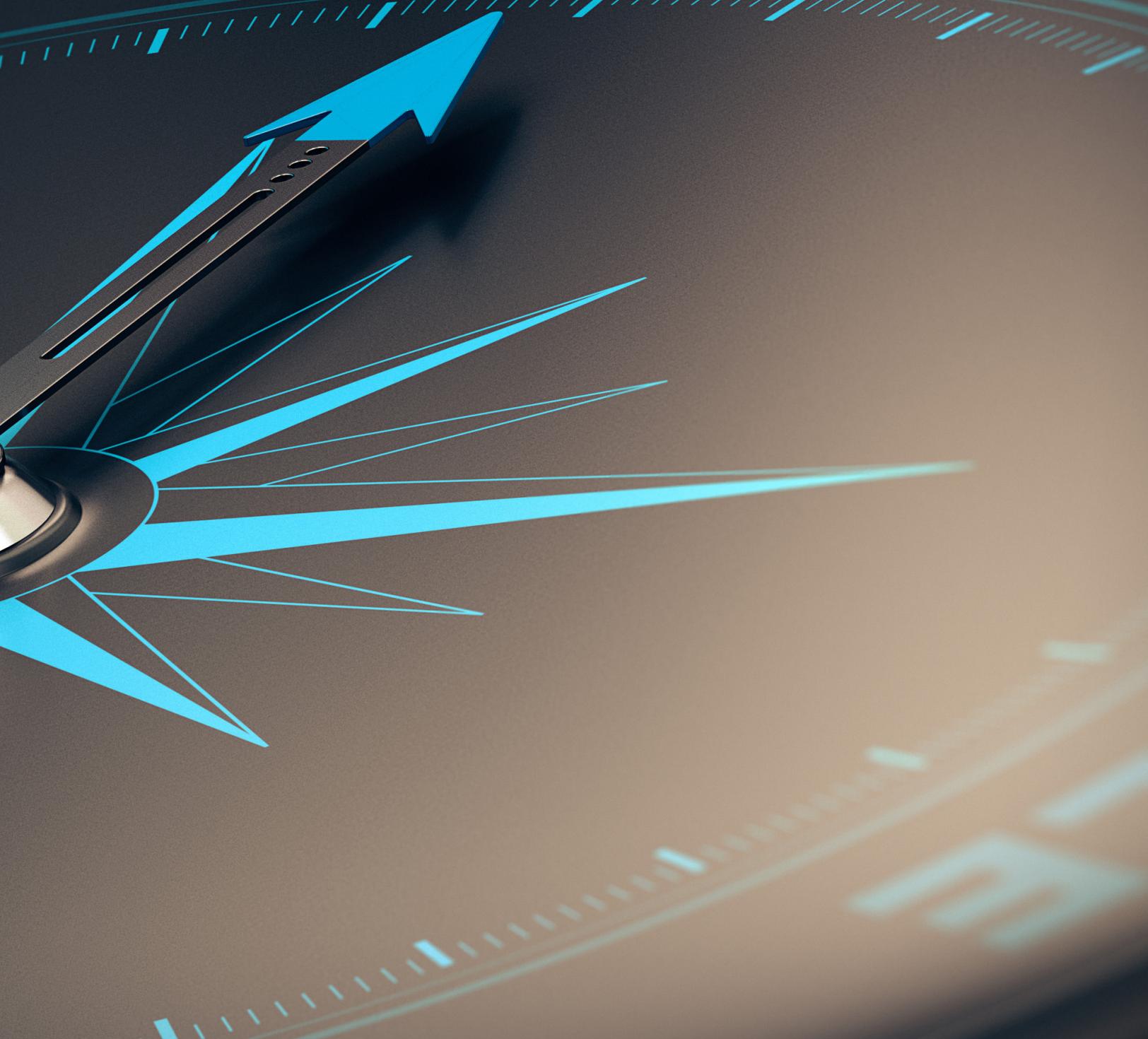
Modernizing finance functions, through the assessment and enhancement of Finance people, process, infrastructure, and internal financial controls.

### **Business Assurance Services**

Expanding assurance services to respond to societal, economic, environmental, regulatory and technological changes that are top of mind for organizations today, including:

- Corporate Reporting Transformation and Assurance
- Blockchain Assurance
- XBRL Assurance
- Market Assurance
- Algorithm Assurance
- Media & Advertising Assurance

POSSIBLE





## Insight to inform future aspirations

Audit and assurance services can help organizations see further and deeper into their businesses. From enhancing trust in companies to assisting organizations meet the assurance demands spurred by regulations and standards, we help capital markets function with greater confidence. An audit is more than an obligation—it's a powerful lens for illuminating the current financial state of an enterprise, providing insight that can inform future aspirations.



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