

## **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 FY2015/16.

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 FY2015/16. 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**

Our review shows that Deloitte clearly approaches its community involvement activities with rigour. Its community activities are underpinned by risk and governance frameworks that ensure the application of the LBG principles. Its data collection systems and processes add further checks and balances to ensuring the consistent application of the LBG principles.

A significant proportion of Deloitte's community involvement activity continues to be through discounted work and pro-bono engagements. As Deloitte further develops its approach to its community involvement activities, it could look to gain a deeper understanding of the charitable nature and impacts of these activities.

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