

Deloitte.

Community—
it's our business
Insights and reflections
on doing pro bono work



Dear Friends,

We often say that nonprofits are not in business to make a profit. But they are in business. They have employees, clients and vendors. They have marketing, finance, human resource and technology needs. They often have complex operating structures. And they have business objectives that require business know-how in order to be met.

In February 2008, the Corporation for National and Community Service announced Billion + Change, a federal initiative to encourage American businesses to champion pro bono work by complementing their philanthropy with the contribution of in-kind services. Deloitte had done pro bono work for decades, but it was not tracked as part of a formal organization-wide program, nor was it linked to a formal organizational goal. We responded to the challenge with a strategic, organization-wide commitment to deliver \$50 million in pro bono services by 2011. We're proud to have met the goal, and prouder still to have transformed the way we approach our commitment to the community in the process. This report explores the lessons we learned and offers them up for the benefit of others.

Every insight in this report stems from the one basic concept that propelled our commitment. Nonprofits are sophisticated organizations that often struggle under the weight of heavy expectations. They typically labor under a financial model that is dependent on the generosity of others, and that kindness often comes in the form of volunteer time. Time is valuable in and of itself, but it is what is done with time that really determines how much it is worth to a nonprofit.

Simply stated, if a million people spend an hour volunteering in a traditional manner (i.e., serving food, stuffing envelopes, raking leaves, painting playground equipment, etc.), the monetary value of that time would equal \$21 million, based on the current value of a volunteer hour, as estimated by The Independent Sector.¹ But if a million people contributed specialized business skills and knowledge, the value to the community would be exponentially greater, based on the marketplace value for a professional's skills. In our experience, while traditional volunteering may serve the immediate needs of many nonprofits, contributions involving specialized business skills and knowledge provide unique opportunities to help nonprofits meet their long-term potential, which is why we have refocused a significant part of our community investment in this direction.

In sharing the insights on the following pages, we hope to generate discussion and encourage others to contribute their skills and knowledge. Looking ahead, with more and more pro bono projects in the works, our initial Billion + Change commitment truly *did* change the way we do business when it comes to supporting the communities in which we live and serve. We welcome your feedback and invite you to share your experiences with pro bono [here](#).

Sincerely,



Evan Hochberg

National Director of Community Involvement, Deloitte Services LP

Community Involvement at Deloitte

Our pro bono commitment is one key component of our multi-faceted community involvement strategy: *Think, Invest, Advance*.



¹The Independent Sector is a leading nonpartisan organization in the nonprofit sector, which annually estimates the value of non-specialized volunteer time, based on data provided by the Bureau of Labor Statistics. http://www.independentsector.org/volunteer_time?s=volunteer%20time.

1 A client is a client, whether we get paid or not.

Over the past three years, we learned that contributing pro bono work is not without hurdles. Indeed, our 2009 Deloitte Volunteer IMPACT Survey² of nonprofits and corporate donors identified some of the barriers to both giving and receiving high quality pro bono work.

In addition to the data we collected, we heard many “war stories” from thought leaders in the field of corporate philanthropy. In particular, the Taproot Foundation, a nonprofit that has provided more than 1,500 pro bono projects to social change organizations, noted that it had seen companies with the best of intentions offer up projects, but fail to carve out time for their people to do the work, so the projects fell to the bottom of the priority list. Taproot also heard from nonprofits who were on the receiving end of promised pro bono projects that were left unfinished or not done to the standard they expected. As a result, those nonprofits became reluctant to spend any more of their limited time and energy being a good client for pro bono projects that might not be up to par.

These stories reminded us that in order to deliver high quality pro bono work, both the donor and the recipient must have processes in place to support the delivery and receipt of these services, respectively. Sounds simple enough, but conventional wisdom suggested it didn’t

always happen. As we formalized our program, we resolved that we would treat pro bono work exactly the same way we treat paid client work. In other words, once an organization’s project was approved, they became a client like any other. The fact that we were not getting paid was irrelevant, particularly to those tasked with getting the work done. This meant we would budget, plan for and staff the work with the professionals who were qualified to do it, schedule enough time to complete it during business hours and recognize and reward the people doing the work. It also meant we would require just as much from pro bono clients as we do from commercial clients. The nonprofits whose projects were selected for a contribution of service had to be ready, willing and able to receive the services we provide.

It was a decision with far-reaching implications, but it was a crucial one. This approach sets expectations on the donor and on the nonprofit side, removing many obstacles that often get in the way of doing the work. Pro bono work is client service work, and is performed in accordance with professional standards – paid or not.

Examples of Deloitte’s pro bono work

Scattered throughout this report are just a few examples from the 200+ pro bono projects, big and small, that our professionals completed over the past three years.

Building a college-going culture

Our pro bono work addresses a wide variety of social issues, but there is one that holds special meaning to us: getting more disadvantaged students to and through college. Our pro bono work in this area is part of our broader community involvement program known as “Their Future is Our Future,” which is helping to build a college-going culture in low-income high schools and make college attendance the norm in America. The projects described below are just three of many others that were undertaken to help move the needle on this critical social issue.

Deloitte worked with **College Summit**, a national organization that believes all college-ready students, regardless of socio-economic background, should go to college. We helped the organization develop a more efficient data collection and reporting system that measures and analyzes effective methods used to get students to college. Reporting that used to take 15 hours to complete is now completed in only 2.5 hours.

City Year relies on local school districts’ cooperation and enthusiasm in working with its Corps Members who are tasked with keeping students on track to reduce the high school dropout rate. A nationwide School Relationship Map and Center for Excellence, designed with assistance from Deloitte, helped City Year strengthen school relationships. As a result, 14 sites saw an increase in public education funding in one year, at a time when overall education funding faced significant cutbacks.

After School Matters offers Chicago’s underserved public high school teens innovative, project-based out-of-school activities where they develop core work readiness skills to prepare them for their future – in college and in their careers. Deloitte assisted **Civic Consulting Alliance** in developing recommendations to increase organizational efficiencies, enabling After School Matters to maintain its position as the largest out-of-school time program serving high school students nationwide.

“It’s one thing to write a check . . . Deloitte wants to get engaged . . . and become a part of the Olympic and Paralympic movement . . . and the contribution that they make is significant. Even though it is pro bono work, you would think we were one of their highest paying clients.”

—Scott Blackmun, CEO,
United States Olympic Committee (USOC)



² 2009 Deloitte Volunteer IMPACT Survey. http://www.deloitte.com/view/en_US/us/About/Community-Involvement/volunteerism/impact-day/7651773b93912210VgnVCM100000ba42f00aRCRD.htm.

2

The company makes the commitment, so the company is responsible for it.

What does it mean to treat pro bono work like paid client work?

When our commercial clients hire us, they seek and expect the full depth and breadth of the capabilities that Deloitte has to offer. We realized that it should be the same with our pro bono clients, and that was a message we had to reinforce internally. Why? Because, while each pro bono project is championed by someone at Deloitte who is passionate about the cause, the resources available to deliver the work extend far beyond that individual and their capabilities.

For our people staffed on the projects, it is natural for them to think of themselves as the volunteer because, after all, they are doing the work. But, not only are they doing the work on Deloitte's "dime," but they also have access to a depth of resources and the full support of the organization behind them. As we formalized our program, it was important to continuously reinforce to our people that if they worked on a pro bono project, they would be able to rely on the same support systems they do when performing work for commercial clients. We challenged ourselves to think of our organization – not just the individuals involved – as the volunteer, and our people responded.

Specifically, we established a formal charge code for pro bono work, enabling our professionals to bill their time, receive credit and be evaluated just as they do for paid client work. For us, gaining organizational consensus to institute the charge code was the mechanism necessary to

integrate pro bono work into budgets and schedules. For other companies, this mechanism may also mean recognizing pro bono in the performance appraisal process, developing pro bono responsibilities as part of a professional's job description or adding those projects to a regular status report.

Without this support and the integration of the work into the regular flow of assignments, it would have been difficult to monitor and measure our performance, and to reward the professionals who contributed to our pro bono goal. Establishing the charge code was a turning point for us, and it signified the fact that Deloitte had made a strategic, organizational commitment.

“My experience spending six months on a pro bono project was incredibly rewarding both professionally and personally. Being staffed with the full support of Deloitte gave me an invaluable opportunity to bring the same level of commitment, quality and results to an organization that otherwise was not in a position to be a client of Deloitte. In addition, I was able to develop new skills and build relationships that continue to positively influence me today.”

—Nicholas Cirignano, Corporate Finance Manager,
Deloitte Financial Advisory Services LLP



Enhancing measurement to drive strategic initiatives

Law firms and corporate legal departments commit many hours to pro bono service, and primarily focus on quantitative measures when reporting on both the investments and their return. Deloitte is helping the **Pro Bono Institute** develop a qualitative measurement framework to complement quantitative methods resulting in a more holistic evaluation of legal pro bono work.

The **Citizens Committee of New York City**, which mobilizes community resources to improve local quality of life, fields hundreds of project proposals a year. Deloitte helped the organization's leadership build a dynamic dashboard using metrics and scoring criteria to inform the organization's decision-making process so that resources are allocated most effectively.

When a consortium that included **The Rockefeller Foundation, Acumen Fund, B Lab** and others wanted to give philanthropic investors access to more transparent, credible data to direct social investments, Deloitte was enlisted to help this consortium develop a common language and universal standards for measuring social and environmental impact. Deloitte's work for this consortium helped inform the development of the Global Impact Investing Rating System (GIIRS), an independent, third-party rankings system analogous to Morningstar investment rankings or S&P credit risk rankings intended to advance a marketplace for impact investors.

Deloitte is working with **The Committee Encouraging Corporate Philanthropy** to help raise the level and quality of worldwide corporate giving by assisting the organization to develop and implement a giving standard survey and valuation guide. The guide, based on extensive tax reviews, will offer a framework to help Fortune Global 500 companies report and benchmark their philanthropy.

3

“Begin with the end in mind.”

—Stephen R. Covey³

While client service teams on commercial engagements have established methodologies to assess their work, measurement frameworks in the philanthropic field are still emerging. When we formally launched our pro bono program, we knew anecdotally that the social and business benefits of pro bono work were substantive but, quite simply, we lacked a structure to sum up the specifics and articulate the impact.

We set out to build our own, but we were in uncharted territory. By taking one of Stephen Covey’s philosophies on success to heart, we started by envisioning the reports we wanted to share once projects were complete. It was tricky to identify which specific measures would be both realistic to track and meaningful to our stakeholders. We asked ourselves: Is it possible to isolate the social impact and business value from a single project? Which details would communicate the depth of our impact? How could we collect the necessary information in a way that would not prove onerous to the project teams?

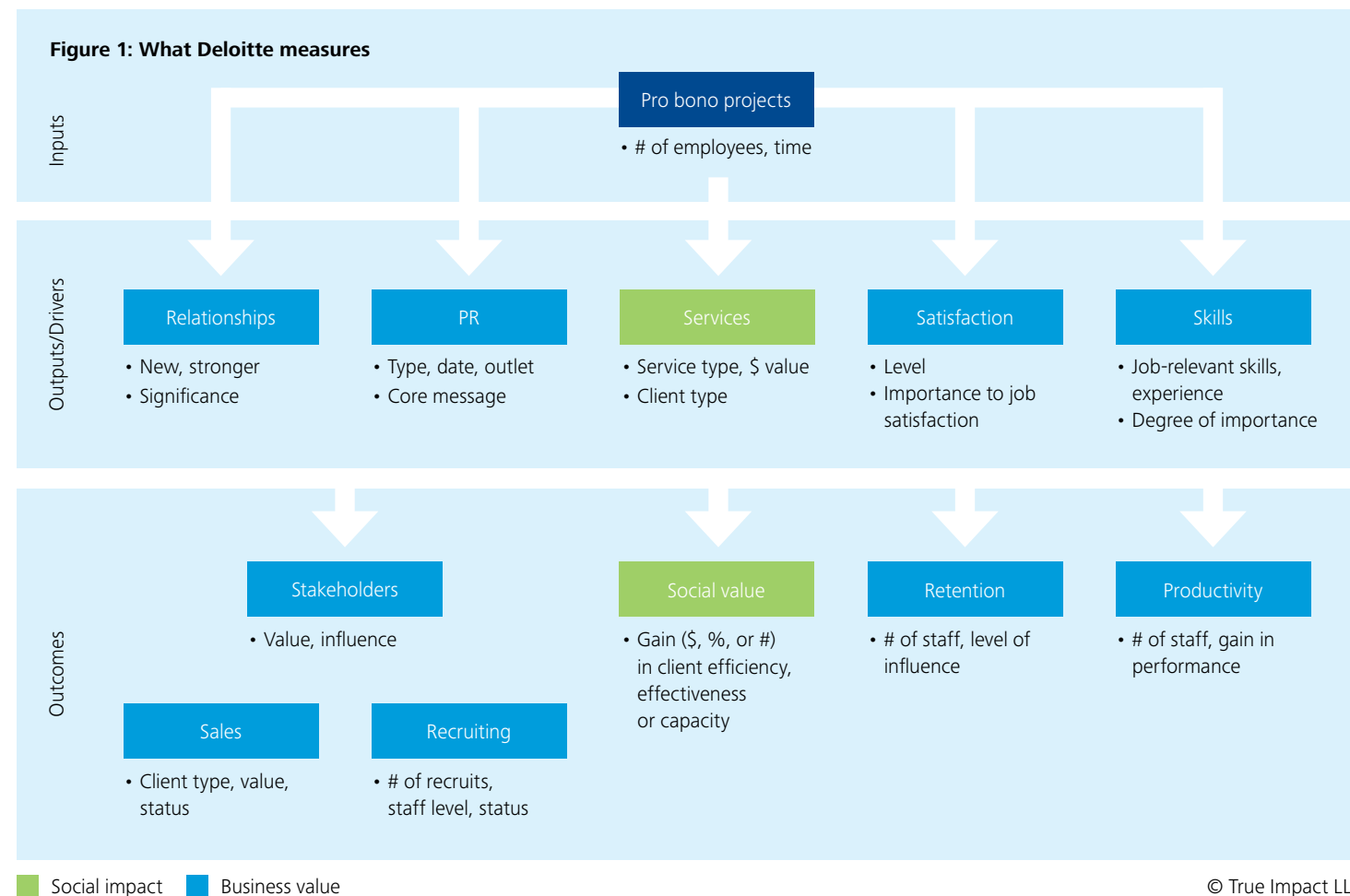
We had to determine what we were looking for at the outset and make sure that, on a project-by-project basis, we could track results consistently, or we would end up with data that lacked conclusiveness. Ultimately, we established a decision-making criteria to evaluate proposals on their potential social and business outcomes, before approving projects. [See Figure 1] Then we invested in the technology to track specific outcomes as the work was underway and after it was complete. Some of the elements

we measure include improved leadership and professional skills, new or enhanced marketplace relationships and increased client efficiency and effectiveness.

We learned how important it was to be pragmatic about measurement, how to best measure the intangible benefits and how to communicate the results. We continue to tweak the system, but, without a doubt, coming to early agreement on what to measure and how to capture the particulars has enabled us to tell a dramatic story.

“Deloitte has implemented a truly comprehensive and integrated approach to social and business impact measurement. Starting with a careful and realistic inventory of what it has to offer the nonprofit community, and how its pro bono work can in turn drive business development, recruiting, skill development and brand interests, Deloitte has brought business-class metrics and accountability to social investment. This systematic and practical approach to tracking outcomes has set a new standard for corporate philanthropic measurement.”

—Farron Levy, CEO, True Impact LLC



³Stephen R. Covey, *The 7 Habits of Highly Effective People*. <https://www.stephencovey.com/7habits/7habits-habit2.php>.

Promoting diversity and inclusion

The **United Nations Democracy Fund (UNDEF)** finances projects that promote human rights and strengthen democratic institutions, but its operations group includes fewer than 10 people. Deloitte provided resources that assisted UNDEF in conducting on-site visits and developing observation reports as part of the organization’s efforts to engage marginalized populations in the democratic process. Deloitte’s additional manpower supported UNDEF’s ability to oversee a global array of projects at the ground level.

Deloitte’s longstanding relationship with the **Society of Hispanic Professional Engineers (SHPE)** led to an impactful engagement recommending a corporate registration tool for the organization’s national conference. The services provided simplified the registration process and administration, ultimately increasing the students’ access to companies and more professional opportunities.

Morehouse College is a private historically black liberal arts college with a mission of developing men with disciplined minds, who will lead lives of leadership and service. Deloitte helped College administrators create a disaster recovery capability for their data center, providing a back-up plan against disruptions and allowing the school’s staff to focus more energy on its core mission.

Examples to date

People: 72 percent of Deloitte professionals gained new skills or experience working on pro bono engagements; key areas of skill development included client interaction, communication, project management and problem solving.

Clients: 95 percent cited their experience as either extremely successful or very successful in creating value for their organization and its social cause.

Relationships: 84 percent of projects resulted in significant relationship or exposure gains materially related to new business efforts.

Source: People and relationship data collected from a survey of 264 Deloitte professionals staffed on 81 projects; client data collected from a survey of 48 representatives of Deloitte’s nonprofit clients.

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Pro bono is time. And time is money.

When people think about corporate philanthropy, the first thing that often comes to mind is cash. Yet even with economic ebbs and flows, cash giving, historically, has never risen to more than two percent of pre-tax earnings.⁴

The need for cash is legitimate and undeniable. But it has long been our belief that both corporate donors and nonprofits lose out if pro bono service is not considered as part of the philanthropic complement.

Nonprofits are better equipped to cultivate cash donations than skilled volunteerism, but we and other corporate donors have begun to see this change. For us, the more our pro bono program took shape, the more nonprofits began to recognize the value of the services from a donations perspective. Additionally, we did some research as part of our 2009 Volunteer IMPACT Research series and found that 40 percent of the nonprofits surveyed said they planned to spend \$50,000 to \$250,000 a year for outside consultants.⁵ It became clear to us that, while our cash philanthropic budget was limited, we had other resources “in the bank.” Rather than limit our donations to money that nonprofits would then spend on professional services, why not structure major gifts with both cash and pro bono components? We would end up giving more than we could in cash alone, and the nonprofit would get highly valuable assistance.

To articulate the value of our pro bono services to nonprofits, we had to highlight the “cash value” of our pro bono work. With our projects, that was a relatively straight-forward process since our services come with a price tag for paying clients. For companies that don’t sell their services to an outside market (i.e., the finance department of a cosmetics manufacturer) it might be a more involved process to estimate the value of the time invested into a project, but it’s by no means insurmountable.

As a result, on several occasions we have now used pro bono work to supplement cash giving, resulting in recognition previously unavailable to us on the basis of our cash giving alone. By changing our mindset to think beyond cash when it comes to structuring contributions, we have developed philanthropic agreements that offer nonprofits a depth of support far in excess of what we could contribute financially.

“Deloitte has a long-standing history of supporting United Way through an integrated approach that includes financial contributions, board leadership and volunteerism. Over the past three years, Deloitte has enhanced that support by providing pro bono services to a number of local United Ways throughout our worldwide network. As a result, we were able to recognize Deloitte as a million dollar corporate contributor, in recognition of its combined total of financial giving and pro bono services.”

—Brian Gallagher, President and CEO,
United Way Worldwide



Building infrastructure

When the **Points of Light Foundation** was implementing its merger with the HandsOn Network, Deloitte helped the organization improve its financial efficiency through the design of its integration plan for the two organizations and the development of a roadmap to improve operations. Our own client service tracking methodology helped inform the basis for a new system to help the combined entity, the **Points of Light Institute**, track funding commitments.

The **Clinton Health Access Initiative**, which works to strengthen health systems in the developing world, needed help to support its own growth. Deloitte carried out a review and provided recommendations for transforming policies, processes and procedures in the areas of finance, budgeting and administration.

Business Executives for National Security strives to make America safer. Deloitte helped the organization build a national portal specifically for veterans to access upon their return home. The portal includes a transparent database of service providers, ranging from local American Red Cross chapters to career advice centers, and it includes the comments and ratings of other veterans.

The Robin Hood Foundation relies on sound business principles to make grants to frontline anti-poverty nonprofit organizations in New York City. Deloitte provided a full-time consultant for six months who worked directly with one of the Foundation’s beneficiaries to advise the organization on strengthening its management and expansion strategies.

Bet Tzedek developed the Holocaust Survivors Justice Network to assist Holocaust survivors applying for the German Ghetto Work Payment program and the German social security pensions per the Ghetto pension law free of charge. Deloitte performed an assessment of the program and provided recommendations to help the organization maximize collaborations between law firms and social agencies, generate loyalty, establish partnerships and raise funds.

Growth is good, but scalability is a challenge. Deloitte analyzed revenue, human capital and economic impact factors to help the **United States Olympics Committee (USOC)** plan and develop the infrastructure to achieve its key goals over the next five, 10 and 20 years.

⁴“Introduction to Corporate Giving,” Giving USA Spotlight, Issue 2, 2008. http://www.givinginstitute.org/members/pdfs/spotlight08_issue2.pdf.

⁵2009 Deloitte Volunteer IMPACT Survey. http://www.deloitte.com/view/en_US/us/About/Community-Involvement/volunteerism/impact-day/7651773b93912210VgnV CM100000ba42f00aRCRD.htm.

5

Giving away \$50 million in services poses different challenges than giving away \$50 million in cash.

If giving away pro bono work was easy, there would probably be more of it.

As we noted previously, on the nonprofit side, development staff is accustomed to asking for money, but not as experienced in nurturing skilled volunteers. Managing teams of volunteer consultants that are working on projects with which the development manager may not be familiar (i.e., a technology implementation or a cash flow analysis) requires a different skill set and potentially a deeper level of involvement on the part of the nonprofit.

On the donor side, corporate giving officers are used to giving money. Their area of expertise is generally in making financial grants, which is significantly different from identifying project teams, scoping sophisticated work and overseeing it to completion. Professionals who had not previously played a role in the philanthropic process (i.e., a technology or finance director), had to become involved stakeholders in the projects. We found that on both sides, there was a learning curve required to enhance the value of the contribution.

Over three years, we met and dealt with both challenges and opportunities. One was a reporting twist that we did not anticipate. When a project comes in under budget in our paid client service work, that's considered a good thing since you've achieved your objectives more efficiently than anticipated and saved the client money. But, in the case of our pro bono program, when projects came in under budget, as they sometimes did, those projects contributed less than expected to our overall commitment to deliver \$50 million in services.

We dealt with this issue by committing to perform additional services, since it was important to us to live up to the original dollar commitment. But it taught us that we should think through the possibility of coming in under budget in the future, so we could better plan for that scenario.

“Deloitte has been at the forefront of a movement through which pro bono service has emerged as a critical component of transformative social change. Today, there is an increased commitment from both companies and nonprofits to make pro bono work an indelible part of the philanthropic fabric of America.”

—Aaron Hurst, President and Founder, Taproot Foundation



Driving leading practices across national nonprofit networks

The **Council on Foundations** approached Deloitte to help develop a guidebook for nonprofits on completing Form 990, the “new” IRS return for tax-exempt organizations. Now available for access by anyone on the **Council on Foundations’** website, the guidebook is a tool that can increase internal capacity at hundreds of the Council’s member community foundations that may not otherwise be able to afford the cost of professional tax assistance.

The **United Way of Metropolitan Chicago** funds numerous organizations – many of which also receive assistance from other funders. Deloitte helped the organization in developing a statewide database of grant providers that helped the **United Way** determine which of its recipients faced funding gaps and how other potential cuts would affect them.

Goodwill Industries International is comprised of more than 150 community-based affiliate members, each operating independently, but all serving a common mission and impacting the national brand. Deloitte assisted 30 of these members by building an enterprise risk management (ERM) system that helped each organization improve its risk management practices – creating awareness of priority risk issues and facilitating response strategies that can be used to address them. Additionally, our Center for Corporate Governance facilitated self-assessments for the boards of directors of 22 members, helping each to strengthen governance practices, and ultimately, the Goodwill brand.

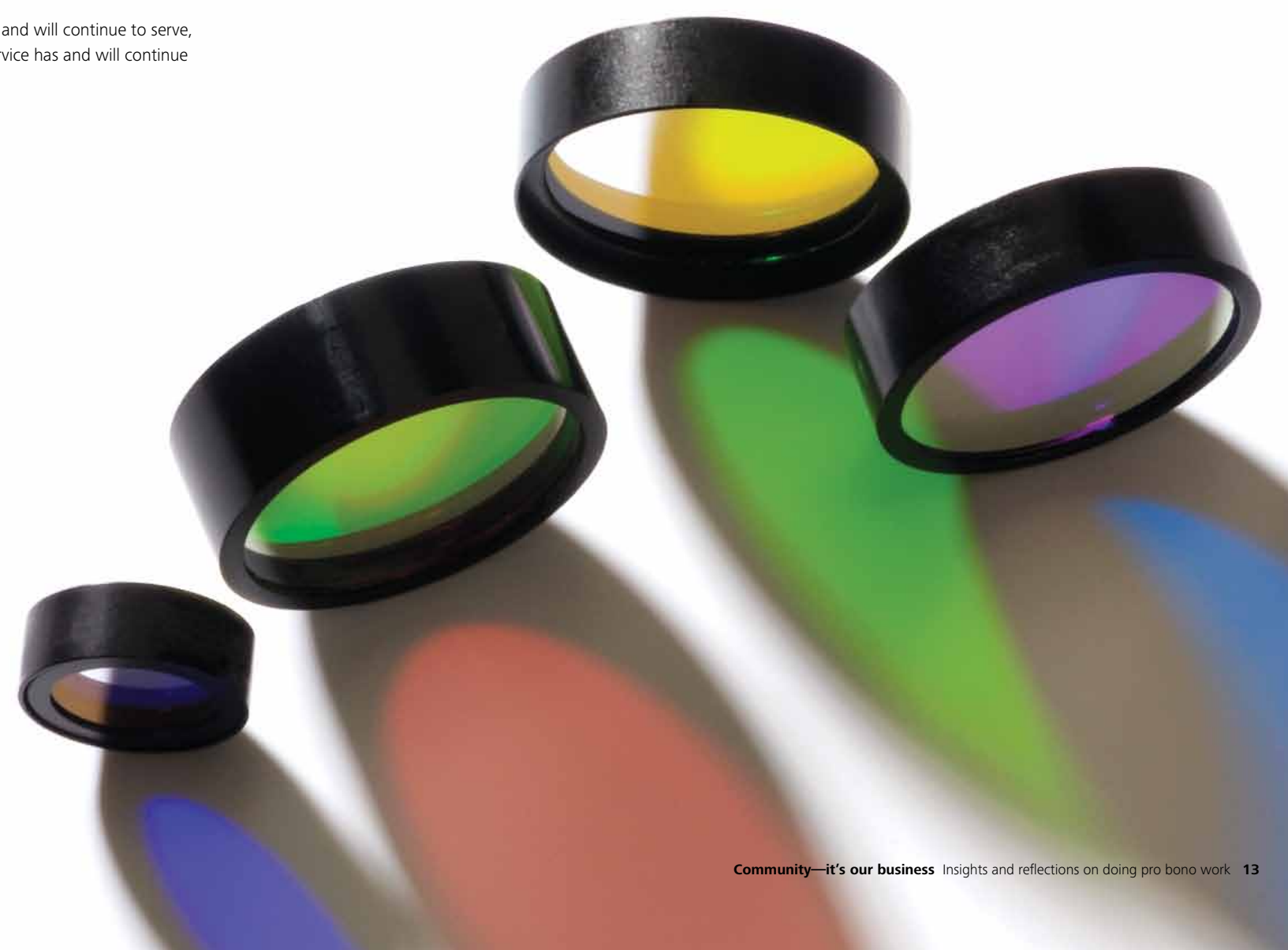
Conclusion

The insights we gained in fulfilling our \$50 million pro bono commitment are representative of what worked well for Deloitte, and we hope they are helpful to other companies as they design a pro bono program that works best for them.

While there is no single best way to contribute pro bono services, one thing is certain: The business community has a powerful role to play in helping our communities deal with their most pressing issues. It's a contribution that transcends cash giving and it goes beyond altruism; it's good business.

This report is dedicated to the hundreds of nonprofits we have and will continue to serve, and the people of Deloitte whose commitment to pro bono service has and will continue to strengthen our communities.

Thank you.



Helping nonprofits navigate policy

In 2010, former Speaker of the House, Newt Gingrich, proposed declaring the entire City of Detroit a tax-free zone for 10 years. In response, Deloitte assisted the **Detroit Regional Chamber** and the mayor's office with a cost benefit analysis and a series of recommendations for how the tax-free zone and business incentives might be structured to yield economic growth for the city.

The **Detroit Economic Club** wanted help planning and developing content for its 2009 National Summit, which convened leaders from business, government and academia to address economic growth in a tough global market. Deloitte supported their efforts by overseeing the process and preparation of "America's To-Do List," a consensus of recommendations which the Club ultimately presented to the U.S. Secretary of Commerce.

As a co-convenor of the **Reimagining Service Taskforce**, a coalition of business, civic and nonprofit leaders who believe that volunteerism can help solve some of society's most pressing problems, Deloitte conducted research for the Taskforce and advised on developing the Taskforce's plan, which resulted in several recommendations aimed at transforming the way volunteers are recruited and managed for greater effectiveness.

When the Department of Health and Human Services considered changing a policy that prohibited visitors and immigrants with HIV from entering the United States, **Lambda Legal** and **Whitman-Walker Clinic** engaged Deloitte to help evaluate the potential economic impact of lifting the ban. The evaluation was submitted as support in the public comments, ultimately resulting in a change of the policy.

Nonprofits that received pro bono services from Deloitte

1stACT Silicon Valley
 4-H
 A Better LA
 Ad Council
 After School Matters
 American Red Cross Dallas Area Chapter
 American Red Cross Greater Carolinas Chapter
 American Red Cross Greater Chicago Chapter
 American Red Cross Richmond Chapter
 The Association for the Advancement of Mexican Americans
 Association for the Blind and Visually Impaired
 Audubon Center Deb's Park
 B Lab
 Bayview Hunters Point YMCA
 Berkeley Repertory Theater
 Bet Tzedek
 Beyond the Corps Scholarship Foundation
 B'Nai Brith Beber Camp
 Bon Secours Health System
 Boys and Girls Club of Chicago
 Boys and Girls Club of Greater Washington
 Boys and Girls Club of San Francisco
 Building Educated Leaders for Life
 Business Executives for National Security
 Caitlin's Smiles
 CaliforniaVolunteers
 Capital Area Food Bank
 Casa of Orange County
 Catholic Charities
 Charlotte Center City Partners
 The Chicago Network
 Chicago Scholars Foundation
 Citizen Schools
 Citizens Committee of New York City

Consulting

Provides a wide range of advisory services to help nonprofit clients build value and develop mission-critical organizational capabilities, including:

- Strategic planning
- Human capital strategy and management
- Technology strategy
- Sales and marketing effectiveness
- Pricing optimization
- Process improvement and operations efficiency
- Program management, monitoring and evaluation

City Impact
 The City Kids Foundation
 City of Atlanta
 City Year
 Civic Consulting Alliance
 Clinton Bush Haiti Fund
 College Summit
 Committee Encouraging Corporate Philanthropy (CECP)
 Community Legal Services of East Palo Alto
 Community Partners
 Council on Foundations
 Covenant Health System
 Daily Bread Ministries
 Dallas Coalition for HIV/AIDS
 The Dallas Opera
 Detroit Economic Club
 Detroit Regional Chamber of Commerce
 District of Columbia Public Schools
 Doorway to Dreams (D2D) Fund
 Dress for Success San Francisco
 The Drucker Institute
 East Bay Agency for Children
 Economic Growth Foundation (nonprofit affiliate of the Greater Cleveland Partnership)
 Elton John AIDS Foundation
 The Family Place
 Festival of Children Foundation
 Frankfurt Youth Athletic Association
 Friends of Drexel, Inc.
 Friends of the Hoya Battalion
 Georgia CIO Leadership Association
 Girl Scouts of Northeast Texas

Audit & Enterprise Risk Services

Focuses its giving on non attest services that address critical needs in the nonprofit sector, including:

- Documenting and assessing internal controls
- Risk assessment
- Financial controls and financial processes
- Financial reporting practices
- Governance and risk oversight
- IT security

Girl Scouts River Valleys
 GirlVentures
 Global Water Challenge
 Golden Gate Performing Arts Gallery
 Golden Hat Foundation
 Good Shepherd Services
 Goodwill / Easter Seals Minnesota
 Goodwill Columbus
 Goodwill Delaware and Delaware County
 Goodwill Easter Seals Miami Valley
 Goodwill Industries - Suncoast Inc.
 Goodwill Industries International, Inc.
 Goodwill Industries of Alberta
 Goodwill Industries of Arkansas, Inc.
 Goodwill Industries of Central Arizona
 Goodwill Industries of Central Indiana, Inc.
 Goodwill Industries of Central Michigan's Heartland, Inc.
 Goodwill Industries of Central Texas
 Goodwill Industries of Colorado Springs
 Goodwill Industries of Dallas, Inc.
 Goodwill Industries of El Paso, Inc.
 Goodwill Industries of Greater Detroit
 Goodwill Industries of Greater Washington
 Goodwill Industries of Houston
 Goodwill Industries of Kentucky
 Goodwill Industries of Mississippi, Inc.
 Goodwill Industries of Monocacy Valley
 Goodwill Industries of N Illinois/Wisconsin Stateline Area, Inc.
 Goodwill Industries of Northern Arizona
 Goodwill Industries of Northern Michigan, Inc.
 Goodwill Industries of Orange County
 Goodwill Industries of San Antonio
 Goodwill Industries of San Francisco, San Mateo and Marin Counties, Inc.
 Goodwill Industries of Southeastern Wisconsin
 Goodwill Industries of Southern California
 Goodwill Industries of Southern New Jersey and Philadelphia
 Goodwill Industries of the Chesapeake, Inc.
 Goodwill Industries of the Greater East Bay
 Goodwill Industries of the Southern Piedmont
 Goodwill Industries of Upper South Carolina
 Goodwill Industries South Florida
 Goodwill of Central Virginia and Hampton Roads
 Goodwill of North Georgia
 Goodwill of Southwestern Pennsylvania
 Goodwill of Western Missouri and Eastern Kansas

Accelerating disaster relief

Before the January 2010 earthquake in Haiti, 250 Non-Governmental Organizations (NGOs) served the Haitian population on a long-term basis. **Project HOPE** is one of only five that remain. Deloitte assisted the organization in developing a strategic plan in the wake of the disaster that has helped increase the organization's effectiveness not only in Haiti, but also in the 35 countries where **Project HOPE** provides humanitarian assistance.

In addition, Deloitte responded to the Haiti disaster by helping the **Clinton Bush Haiti Fund** develop a grant proposal package and selection criteria. The materials were used by the Fund to evaluate requests for financial support and to guide investments to help revitalize the community.

CaliforniaVolunteers is the state office responsible for coordinating volunteer activities related to disaster response and recovery. As a result of a two-year pro bono engagement, Deloitte helped the organization establish its DisasterCorps, which is capable of mobilizing up to 50,000 trained volunteers at a moment's notice.

Deloitte worked with the **Nonprofit Roundtable of Greater Washington**, a convener and advocate for nonprofits headquartered in the national capital region, to help the organization develop an emergency preparedness "roadmap" for the region's nonprofits. The roadmap, along with Deloitte-facilitated training simulations, helped nonprofits develop contingency plans so they can provide the critical services necessary in the wake of a natural or man-made disaster.

Financial Advisory Services

Delivers a wide range of services to nonprofits, including:

- Analytic & Forensic Technology
- Anti-Fraud Consulting
- Anti-Money Laundering Consulting
- Business Intelligence Services
- Capital Projects Consulting
- Corporate Investigations
- Deloitte Discovery
- Document Review Services
- Foreign Corrupt Practices Act Consulting
- Litigation & Dispute Consulting
- Real Estate Consulting
- Reorganization Services

Goodwill, Serving the People of Southern Los Angeles County
Greater DC Cares
Greater Phoenix Leadership
Head Start Program Process
Healthy Smiles for Kids of Orange County
Heart of Texas Goodwill Industries
Heartland Chapter of National Association of Corporate Directors
Higher Achievement
Houston Golf Association
Howard Brown Health Center
Howard University
Hunt Institute Foundation
Idaho Governor's Challenge Cup for Education
Illinois Mathematics and Science Academy
Independent Sector
The International Association of Chiefs of Police
The International Business Leaders Forum (IBLF)
International Insurance Society
Inveneo, Inc.
Jefferson Awards
Jewish Federation of Greater Los Angeles
Joslyn Art Museum
Junior Achievement of New York
Junior Achievement of San Diego & Imperial Counties
Junior Achievement of South Texas
Junior Achievement of Southeastern Michigan
Junior Achievement of the Upper Midwest
Kimmel Center for the Performing Arts

KIPP School
LA 2015 Special Olympics World Games Bid
Lambda Legal
Larkin Street Youth Services
The League
Logos School
Los Angeles World Affairs Council
M1 Rail
Make-a-Wish Foundation of America
Make-a-Wish Foundation of Connecticut
Make-a-Wish Foundation of Georgia and Alabama
Make-a-Wish Foundation of Greater Los Angeles
Make-a-Wish Foundation of Hudson Valley
Make-a-Wish Foundation of Maine
Make-a-Wish Foundation of Massachusetts and Rhode Island
Make-a-Wish Foundation of Metro New York
Make-a-Wish Foundation of New Hampshire
Make-a-Wish Foundation of New Jersey
Make-a-Wish Foundation of Northeast New York
Make-a-Wish Foundation of Philadelphia and Susquehanna Valley
Make-a-Wish Foundation of Suffolk County
Management Leadership for Tomorrow
Mary McDowell Friends School
Memorial Assistance Ministries
Mercy Corps
Michigan Minority Development Supplier Contract
Minneapolis St. Paul 2008 Host Committee
Mississippi Center for Justice
Morehouse College
Morgan Memorial Goodwill Industries
Nashville Area Chamber of Commerce
The National Law Enforcement Memorial Fund and Museum
National Math and Science Initiative
Nationwide Children's Hospital
New York City Department of Education
The Nonprofit Roundtable of Greater Washington
North Texas Business for Culture and the Arts
Ohio State University
Omaha Small Business Network
Opera America
Orangewood Children's Foundation
Partners In Care Foundation
Pediatric Cancer Research Foundation
PENCIL
Plant a Fish

Points of Light Institute
Positive Coaching Alliance
Pro Bono Institute
Pro Mujer
Professional BusinessWomen of California
Project Duet
Project HOPE
Project Torch
Public Law Center
Rady's Children Hospital and Health Center

Tax

Provides value-added services to these tax-exempt organizations, including:

- Structuring and exemption support
- Tax issues related to fundraising strategy and agreement review
- New Market Tax Credit Applications
- Tax Compliance and Tax Consulting
- Tax-related health care reform implementation planning and assistance
- Global employee compensation tax policies, standardization and compliance

Rappahannock Goodwill Industries, Inc.
Reimagining Service Taskforce
Repairers of the Breach
Robin Hood Foundation
The Rockefeller Foundation
Room to Read
Rush Neurobehavioral Center
Sacramento Children's Home
Saint Louis University
San Francisco Children of Shelters
Second Harvest Heartland
The SEED Foundation
Series 2011 Chicago, Inc.
Shands Healthcare
Southern California Leadership Network
Special Olympics Southern California
St. Jude's Hospital
St. Mary's Foodbank
Starlight Children's Foundation California
Step Up Foundation

Students for the Advancement of Global Entrepreneurship (SAGE)
Success Through the Arts Foundation
Sunshine House
Teach for All
Teach for America
The Tech Museum
Tennessee State University
TransFair USA
Transparency International
Treehouse
UC San Diego Foundation
UCLA Anderson School of Management
United Nations Democracy Fund (UNDEF)
United Pet Fund
United States Olympic Committee (USOC)
United States Paralympic Military Programs
United States Paralympics
United Way Capital Area
United Way of Central Indiana
United Way of Greater Cincinnati
United Way of Greater Houston
United Way of Greater Kansas City
United Way of King County
United Way of Metropolitan Chicago
United Way of Metropolitan Dallas
United Way of Southeastern Pennsylvania
United Way of the Bay Area 2-1-1
University of Illinois
University of Minnesota
Vittana
The Volunteer Center of San Francisco and San Mateo
Whitman-Walker Clinic
William J. Clinton Foundation/Families of Freedom Scholarship Fund
William J. Clinton Foundation/Health Access Initiative
Women's Initiative
Woodlawn Children's Promise Community
World Business Chicago
YMCA of Greater New York
YMCA of Miami
YMCA USA
Young Life
Youth Business America
YWCA of San Diego County

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