Deloitte.

Assurance
Overview and Offerings

March 2025

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Local presence - Deloitte India

Deloitte India is one of the leading professional services firms with a rich heritage of serving the best-in-class clients in India

Services in India

Audit & Assurance Tax

Strategy, Risk & Transactions

Technology & Transformation

36,000+ | Professionals spread across   **14** | Cities

New Delhi
Noida
Jamshedpur
Ahmedabad
Kolkata
Mumbai
Bhubaneshwar
Hyderabad
Pune
Goa
Bengaluru
Coimbatore
Chennai
Kochi

India clientele (November 2024 BT500*)

	SERVES	COMPANIES
🛒	44	121
	Consumer	
💵	54	101
	Financial Services	
▶	23	55
	Technology, Media & Telecom	
⚡	66	166
	Energy, Resources & Industrials	
🚑	21	46
	Life Sciences & Healthcare	
🏛	2	11
	Government & Public Services	

Local presence - Assurance

Financial Services
52.7%
01

**Government &
Public Services**
8.3%
06

**Life Sciences &
Health Care**
43.8%
02

Industry grand total
36.8%

**Technology, Media
& Telecom**
38.9%
03

**Energy, Resources
& Industrials**
30.2%
05

Consumer
33.3%
04
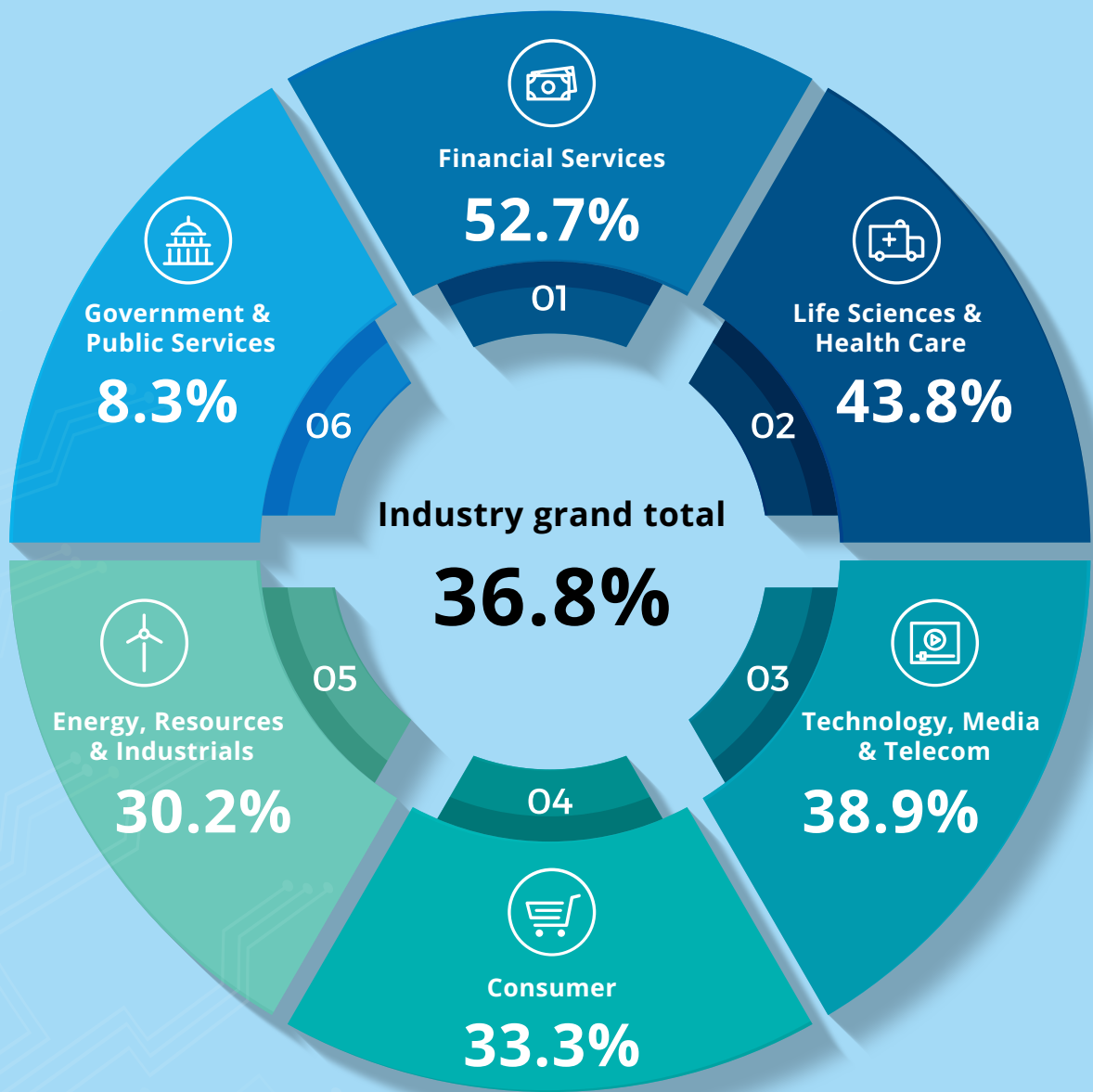
- As Assurance alone, we provide services to more than 35% of BT500 companies.
- Out of the 53% coverage of the financial services industry, our key clients span across sectors such as banking and capital markets, insurance, real estate, investment management, etc.

Assurance offerings overview

Controls Assurance

- Technology Assurance
- Revenue Assurance
- Controls Transformation and Control Automation
- Standard Operating Procedures
- Core Internal Audit
- Process Advisory and Automation
- Digital Internal Audit
- IT Internal Audit
- Sarbanes-Oxley (SOX) and Internal Financial Controls (IFC) services
- IA Strategy and Transformation
- Real Estate and Construction Advisory

Accounting and Reporting Assurance

- Fund Accounting
- Digital Finance and ERP Migration Assistance
- Finance Operate
- Accounting Advisory
- Transactions Accounting Support
- Securitisation
- Regulatory Assurance

Sustainability and Emerging Assurance

- AI and Algorithm Assurance
- Contract Lifecycle Management
- Advertising and Marketing
- Sustainability Assurance
- ESG and Regulatory Reporting
- Regulatory Compliance

Talent

Our team comprises Chartered Accountants, MBA professionals, lawyers, engineers, product developers, data scientists, architects, Information Technology experts, Certified Talent Internal Auditors, Certified Public Accountants, cyber experts, and ethical hackers.

40:60 Gender ratio (women:men)

110+ Partners and Directors

2,800+ Professionals

President's address

Anthony Crasto

President - Assurance
Deloitte India

"

Iconic businesses require future-ready advisors. At Assurance, we believe in merging well-proven processes with new-age tools to create a unique value proposition for clients. We value conventional strategies that have stood the test of time for our clients, while backing them up with artificial intelligence, advanced tools for competitive markets, and tailored solutions.

"

Controls Assurance

In today's business world, there are several building blocks that shape an organisation, with technology and processes occupying centre stage. Our Controls Assurance services aim to help organisations establish efficient, resilient, and cost-effective processes and controls, resulting in better work outcomes. Our services aim to prepare organisations to respond better to internal and external changes, with an emphasis on managing existing and emerging risks. We are trusted partners to our clients in their process and controls transformation journey. From defining processes to setting up and transforming controls, control automation, analytics, and providing technology assurance, our differentiated solutions include:

Key Stakeholders

Chief Financial Officers	Chief Risk Officer	Chief Compliance Officer	Head of Internal Audit	Audit Committee Members	Chief Executive Officer/Chief Technology Officer

Technology Assurance

An organisation's controllership, information technology, and security functions need to be risk intelligent to address risks arising out of technological changes. Our team of IT risk specialists supports clients in improving IT processes and controls to effectively identify, understand, and implement relevant internal controls methodology and processes. We assist organisations in understanding risks associated with IT and emerging technologies and gaining assurance on controls pertaining to internal, regulatory, and extended enterprise requirements.
Key services offered are Technology Implementation Quality Assurance, Design Risk and Control, Future of Controls, and IT Regulatory Assurance.

Revenue Assurance

With volumes increasing across multiple industries, a robust revenue assurance programme helps build confidence among clients through the revenue chain. Our technology-enabled solutions help build a dynamic revenue assurance programme that aids detection of vulnerabilities in client systems/processes that could lead to leakage of revenue.

Controls Assurance

Standard Operating Procedures

With an objective to establish consistency of practices, facilitate effective inter-departmental dependencies, and define/monitor KPIs, we help clients develop Standard Operating Procedures across all functions.

Controls Transformation and Control Automation

Our Controls Transformation service aims to help organisations establish a control framework with a clear purpose, which can effectively and efficiently reduce risk and enable impactful decision-making. We assist clients in ensuring optimum digitisation in controls, alignment with evolving business needs, and agility in adapting to rapid technological advancements in business processes.
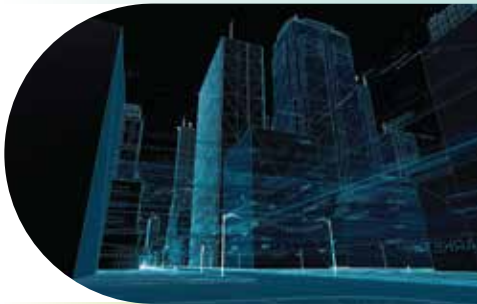

Core Internal Audit

We team with, or serve as, our clients' internal audit (IA) function to assist in process efficiency, fraud detection, operational quality, internal control, and regulatory compliance, helping clients to better understand and manage risks, controls, and governance related to evolving IT systems, applications, and other digital risks. We offer services to review adherence and effectiveness of the internal control processes that have been established by management along with compliance to established policies.

Controls Assurance

Process Advisory and Automation

Our process advisory services enhance organisational effectiveness and efficiency through comprehensive assessments and industry benchmarking. We conduct operational framework reviews, risk assessments, review and preparation of Delegation of Authority (DoA) and control audits, covering a wide range of areas including policy framework evaluations, supply chain reviews, and system functionality assessments. Our expertise extends to evaluating process changes, regulatory compliance, merger integrations, and IPO readiness.

We also specialise in process and controls documentation, creating a unified framework that promotes efficiency and enables automation through our proprietary tools.

Digital Internal Audit

We bring together our extensive internal audit experience and business expertise to create tools that integrate seamlessly throughout the audit lifecycle. Our services include services around Continuous Controls Monitoring (CCM), data analytics, design and implementation of control frameworks aligned to GRC technology, data management, predictive analytics, and data visualisation.

IT Internal Audit

Our IT Internal Audit services are designed to assess the organisation's technology fortification through evaluations and providing recommendations for effective IT systems and controls. This helps decision-makers optimise controls and improve overall governance. With our robust IT Internal Audit Framework, we help organisations identify risk and focus areas to develop a meaningful IT Internal Audit programme and prioritise its execution.

Controls Assurance

Sarbanes-Oxley (SOX) and Internal Financial Controls (IFC) services

We assist companies in their SOX/ICOFR journey at any stage of the lifecycle, from framework development and readiness to helping mature SOX/ICOFR programs modernise and optimise through three pillars – operating model optimisation, program enhancements, and technology and automation. Typical services involve SOX framework development and testing, SOX modernisation/transformation services, testing automation, and PMO support for transition, among others.

IA Strategy and Transformation

Owing to the dynamic business landscape, organisations are demanding more from IA. Assurance needs are broader. While a clear assurance role is key to maximising the value of internal audit, internal audit can help the business anticipate risk. We help companies conduct a current state assessment of the IA function based on leading IA practices and International Professional Practices Framework (IPPF) standards promulgated by the Institute of Internal Auditors (IIA). A desired future state definition is drawn up for the IA function, with a road-map to the destination identifying action items and implementation plans.

Real Estate and Construction Advisory

We help clients across the Real Estate and Construction ecosystem ranging from investors, developers, occupiers, and contractors with value-added solutions such as process advisory, project management, cash flow monitoring, and development advisory, amongst other areas. With a techno-commercial team comprising architects, muti-disciplinary engineers, chartered accountants, and management professionals, we help organisations protect project and enterprise value by blending in a mix of global best practices with local nuances.

Accounting and Reporting Assurance

For organisations looking to revolutionise the way they operate, we have a spectrum of next-gen services, right from revenue leakage analyses to multi-GAAP financial reporting and more.
Our Accounting and Reporting Assurance services help transform the finance and accounting functions of our clients. We also bring a blend of tech platforms to assist the journey, digitise the finance function and help them operate more efficiently. We also help CFO, and their finance teams navigate disruptive events through pre-IPO services to IPO execution support and post-IPO assistance into the areas of financial reporting, processes, controls, regulatory filings, and others. Our key offerings are enlisted below:

Key Stakeholders

Chief Financial Officers	Controllers	Board of Directors	Audit Committee Members	Company Secretaries

Fund Accounting

Our team of experts provides financial reporting services, including multi-GAAP preparation and review, smooth fund administration transitions, and governance assistance. Our transition management and staff augmentation services deliver seamless support during periods of transformation, ensuring all financial records are accurate and balanced.

Digital Finance and ERP Migration Assistance

We assist finance executives with assessing their finance strategy, vision, and help them design, implement and change their finance organisation, process, and systems. Through our suite of innovative digital alliances like Workiva, BlackLine, SAP Concur, Finalyzer, and others, we help companies derive better and faster insights to make decisions with less risk.
We support finance functions in the areas of ERP implementations with data cleansing, migration, chart of accounts setup, financial reporting, reconciliation, and consolidation.

Accounting and Reporting Assurance

Finance Operate

From start-ups going through an IPO to multinationals doing M&A, we help CFOs navigate change through a full range of outsourced or co-sourced solutions to operate accounting and finance processes. Our Managed Finance Services delivers a turnkey finance function using proven global operating standards and tech-enabled processes for business leaders.

Accounting Advisory

Our expertise extends to GAAP conversions, including IFRS, US GAAP, Ind AS, and other related Technical Accounting Advisory services.

Transactions Accounting Support

Deloitte's 'turnkey' solutions help companies bring in specialised skills and resources during IPOs, thereby enabling them to execute transactions at speed, maintain process transparency, manage transaction stakeholders, augment bandwidth, manage escalations, and resolve issues. We also function as independent capital markets advisors that support decision-making and become an extension of a client's team. Our clients span sectors, geographies, and size. Our core sub-offerings in this domain include the following key services: IPO readiness assessment, IPO Transaction Advisory (Capital Markets & IPO Strategy Advisory), Transaction Management (Project Management), Post Transaction Finance, and Governance Function Advisory.

Accounting and Reporting Assurance

Securitisation

We deliver comprehensive services for securitisation offerings, including prospectus/offer document review, pool identification, due diligence, and regulatory compliance.
Our expertise extends to portfolio quality reviews using key metrics, credit loss estimations, accounting, and portfolio monitoring, including regular cash flow appropriations through automation.

Regulatory Assurance

We offer complete support for filing regulatory forms with agencies like the SEC, FINRA, CFTC, CIMA, APRA, and PRA, with a focus on accuracy and compliance. Additionally, we provide support on the compilation and translation of your financial data into the required reports and disclosures required for the regulatory reporting obligations.

Sustainability and Emerging Assurance

As industries, technologies, and customer demands evolve, our Sustainability and Emerging Assurance services can help clients get a lead on striking the right balance between people, planet, and profits. With deep sectoral and subject-matter expertise, we set our clients' companies on the path of viable growth against the backdrop of ESG-related compliance, emerging regulations, reporting requirements, assurance readiness, and shifting investor sentiments. These are our differentiated propositions where we provide niche and bespoke solutions to our clients and stakeholders.
We list below our select solutions:

Key Stakeholders

Chief Sustainability Officer	Board of Directors	Chief Marketing Officer	Chief Digital Officer	Chief Compliance Officer	Chief Procurement Officer

AI and Algorithm Assurance

We enable our clients to manage risk, help strengthen, and continuously monitor control systems as well as address their operational risks by utilising the power of analytics and automation. We help our clients make their AI (Artificial Intelligence) systems dependable by helping them build 'trust' in their artificial intelligence programs and suggesting appropriate AI governance frameworks.

Contract Lifecycle Management

We help clients to rethink, secure, and optimise their unique Contract Lifecycle Management (CLM) journeys and create a framework to enable contract value protection, support regulatory compliance, manage contractual obligations and entitlements, and help stakeholders protect and enhance the overall enterprise value. We work towards providing them with an end-to-end CLM solution—delivered through CLM specialists and technology that meet organisation-specific objectives.

Sustainability and Emerging Assurance

Advertising and Marketing

We help our clients optimise their media and marketing investments to maximise brand saliency and sales uplift, improve campaign and creative performance, using Always ON analytics. Our platforms are AI and ML-enabled to provide real-time measurement. We provide industry benchmarks for improving the cost and performance of digital and traditional media channels.

Sustainability Assurance

ESG reporting and communication becomes an important task for every organisation, with increase in the regulatory requirements and stakeholder expectations. We help companies stay ahead of ESG-related regulations by advising them on best practices around reporting and assurance requirements, conducting GAAP and materiality assessments, assisting with Business Responsibility and Sustainability Reporting (BRSR) requirements, GRI, CSRD, SASB, and CDP, and conducting data management, audit readiness, and assurance reporting, and more, including integrated reporting. We help clients glean insights from financial and non-financial performance metrics to present integrated reports that offer a holistic view of their organisation's value creation.

Sustainability and Emerging Assurance

ESG and Regulatory Reporting

We guide businesses towards ethical excellence and environmental stewardship. Through our regulatory reporting services covering integrated reporting, BRSR, and others like CSRD, IFRS S1 and S2, we help companies demonstrate their sustainability objectives, position, and performance to the market and their stakeholders.

Regulatory Compliance

We help clients across industries develop strategies, structures, and processes to enable a proactive assessment of regulatory trends and their impacts on business models. We assist them in aligning their business model to a changing regulatory environment and allow them to improve oversight of regulatory and compliance risk in a cost-efficient manner, all powered by our Deloitte Compliance Monitor.

Tools and accelerators

Spend Assessor

Intelligent AI-enabled end-to -end accounts payable advisory solution

Deloitte Compliance Monitor (DCM)

Helps understand and track compliance applicable to the organisation based on their region, industry, and sector

SMART (Systematic Monitoring & Automated Risk Tracking)

Leverages AI to detect anomalies, trends, and risks in financial transactions, enabling proactive identification of compliance issues

JV Analyzer

Highly customisable and facilitates a comprehensive analysis of accounting entries posted to the books and examines unusual transactions

Risk Insights Through Analytics (RIA)

Enables organisations to leverage cutting-edge technology and high-quality analytical insights through its self-service, fully secure, ERP-agnostic risk analytics platform

Tools and accelerators

ACTT (Automated Control Testing Tool)

ACTT supports the design assessment and testing of automated controls built into the technology platforms deployed in the organisation

Media Prowess 360

Media Prowess is an advanced analytics tool for media spending, for planning and buying optimisation as well as media invoice reconciliation and verification with third-party reports

IA Tech Stack

Combines innovation, adoption of digital technologies, automation of repetitive tasks, and transformation of traditional audit and review methods to bring in efficiency and scalability. IA Tech Stack includes **Data Stride, Process Matrix, and One Power Workflow**

DeFiNE17

IFRS 17 (International Financial Reporting Standard 17) comprehensive accounting standard ensuring consistent, comparable, and transparent financial reporting

Content Production Advisory Tool

Assists in controlling and monitoring content production costs, including analysis, three way matches and real time dashboards

Alliances
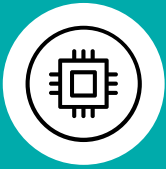
SAP Concur

Develops technology that automates and integrates travel, expense, and invoice management

Blackline

Cloud-based software platform that helps businesses automate and streamline their financial close processes

Workiva

Cloud-based document and data collaboration platform that helps teams work together to connect reports and data.

FinAlyzer

Automates all aspects of financial consolidation, analytics, management and statutory reporting, and MIS dashboards

Icertis

Leading provider of Contract Lifecycle Management software. Enables compliance throughout the entire contract life cycle from pre-signature to post-signature contracts

Alliances

Workday

Cloud-based software program for Human Resources (HR) designed to simplify workforce management

Sirion Labs & DocuSign

These platforms help legal, procurement, sales, and finance teams across organisations transform how they store, create, and manage contracts at scale, including AI capabilities in the CLM journey

SmartRecon

A UI-driven reconciliation platform with workflow tools designed to automate and simplify complex reconciliation processes with ease.

Advertising and Marketing Advisory (various)

Unique advertising and marketing advisory tools with respect to Ad Frauds, Social Media Monitoring, Content Resonance, Integrated marketing dashboards, BAV, etc.

Fund PE (Tech platform for Fund Accounting/Reporting)

We have formed an alliance with a tech provider for automating the fund accounting and reporting process to differentiate us in this domain

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