

100 THAT
COUNTS
years 1913-2013

CORPORATE SOCIAL RESPONSIBILITY REPORT

2012



MOSS ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

TABLE OF CONTENTS

Since 1913 the partners and employees at Moss Adams LLP have been committed to supporting the vitality and health of our communities. And because Moss Adams is an accounting and consulting firm, our work has always involved providing clients with comprehensive tax and business solutions as well as reporting services.

Now, as we celebrate our centennial and look ahead to the continued sustainability of our firm, we're focusing on our own transparency and reporting on our past accomplishments and future goals. This helps us stay accountable and identify areas of improvement related to our people, communities, and environment that are important to our stakeholders, both internal and external.

This corporate social responsibility report—the first in a biennial series—was developed to improve the dialogue between those within our firm responsible for implementing change and those most impacted by it. Accordingly, we've included the performance indicators that are most relevant to our firm and stakeholders—they can be found throughout the report and in the appendix. We're applying the Global Reporting Initiative's (GRI) G3.1 guidelines and self-declaring Application Level C.

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ABOUT MOSS ADAMS

Today, Moss Adams is one of the largest accounting and consulting firms in the nation. Headquartered in Seattle, the firm—together with its affiliates—serves public, private, and not-for-profit enterprises across the country in a wide range of industries.

MOSS ADAMS LLP is a national leader in assurance, tax, consulting, risk management, transaction, and wealth services.

MOSS ADAMS WEALTH ADVISORS LLC provides investment management, personal financial planning, and insurance strategies to help clients build and preserve their wealth.

MOSS ADAMS CAPITAL LLC offers strategic advisory and investment banking services, helping clients create greater value in their business.

Moss Adams is a limited liability partnership, with each office following a set of firm policies and guidelines but operating relatively independently. Our partners report to office and regional managing partners who serve at the discretion of the chief executive officer.

Acumen. Agility. Answers.



100 years in business 33 industries served 344 million dollars in revenue

263 partners

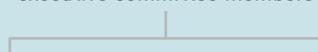
4.9 staff to partner ratio

96 countries reached*
*Through Praxity, AISBL

Data as of 02/2013



executive committee members



chief executive officer and president

our structure

Moss Adams is owned and operated by its partners, who elect eight members to an executive committee for two-year terms. After two terms, members become ineligible for reelection for two years. Outgoing members nominate new candidates for election, and the number of candidates must be greater than the number of open seats on the committee.

The executive committee elects the chief executive officer, who serves as the chair of the committee, and the president, who serves as the 10th member of the committee. Both are elected for five-year terms and can be reelected indefinitely. The committee has authority to admit and retire partners, set partner capital requirements, divide firm profits among partners, and approve operating budgets, strategic plans, and mergers with other firms with annual revenues of less than 5 percent of those of Moss Adams.

The committee also engages an independent observer—highlighted on page 23—who attends all meetings and has the right to visit all offices and conduct confidential interviews with partners and staff regarding their views of the committee's practices and values.

ABOUT MOSS ADAMS

Agribusiness	Health Care
Apparel	Higher Education
Communications	Manufacturing & Consumer Products
Construction	Not-for-Profit
Energy & Utilities	Real Estate & Hospitality
Financial Services	Retail
Government	Technology

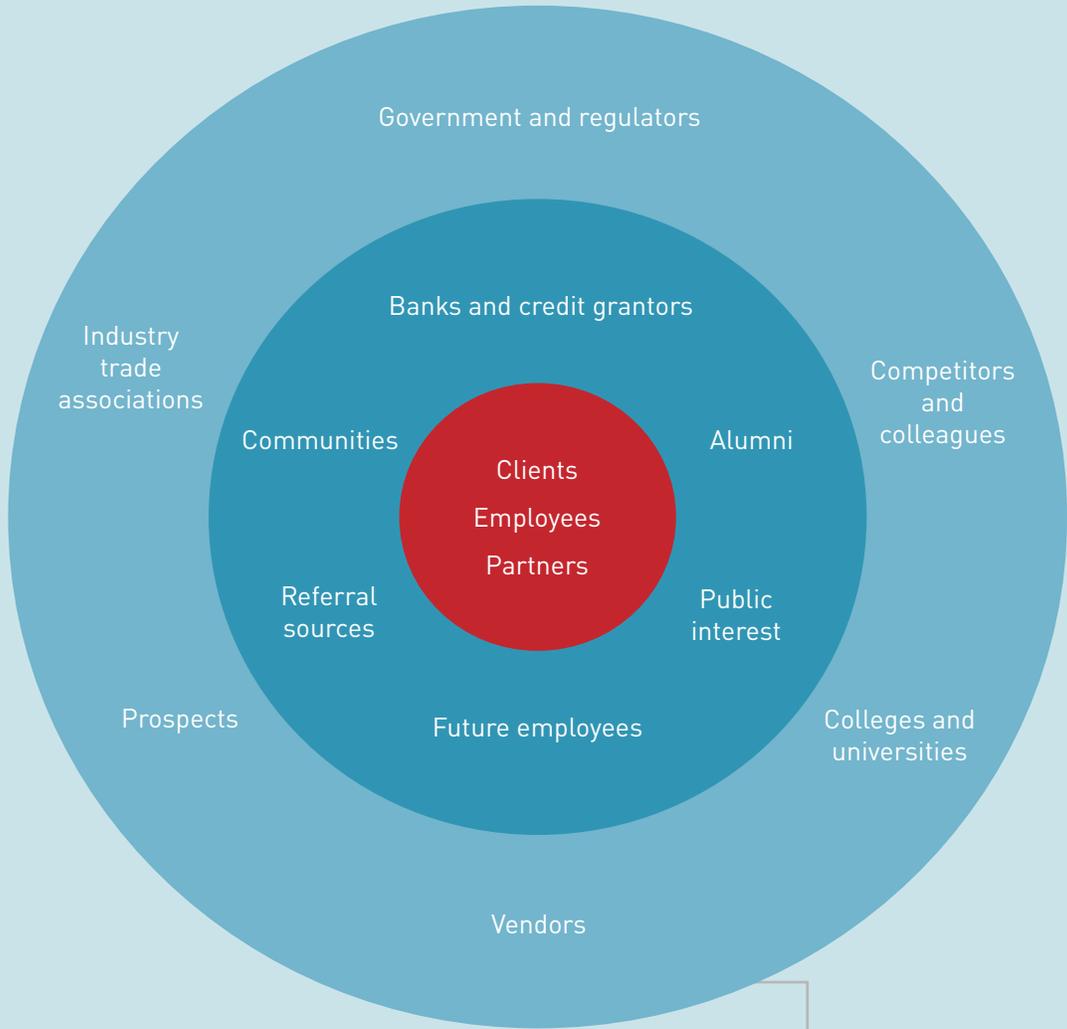
our major industries

To provide our clients with the right expertise, we assemble industry-specific **audit**, **tax**, and **consulting** teams that may be based in different office locations.

our clients

We serve over **14,000** businesses, organizations, and individuals in every state of the country—primarily within a 100-mile radius of a local office. With on-the-ground expertise across the globe, we also serve more than 500 clients with operations in more than 30 countries throughout the major markets of North America, South America, Europe, and Asia.





our stakeholders

Our people and clients are our primary stakeholders; however, we consider governments, regulators, vendors, and other members of the communities in which we operate to be important stakeholders as well.



Rick Anderson (top) and Chris Schmidt

Corporate social responsibility plays an important role at Moss Adams. Since the earliest days of our firm, we've been committed to responsible growth and the sustainability of our clients, people, and neighborhoods. We're accountants and business advisors, so these concerns aren't abstract but directly related to the services we offer. Indeed, our success as a professional services firm is predicated on the economic, social, and environmental sustainability of our communities.

Our organization can only be as strong and healthy as the communities we serve, in terms of both geography and industry. Active communities drive our success, and their universities teach the accounting graduates we need and expect to grow into leadership positions across our firm. Our people routinely volunteer their time at charities, in parks, and with community programs. As a firm, we're increasingly moving our focus from broad-based activities to highly specific ones in which we can have a more

significant impact and enhance the capability of our communities to sustain themselves.

In economic terms, we need to retain clients and serve new ones, and our ability to do this is based on our integrity and reputation. Helping clients stay compliant with laws and regulations is a major part of what we do, and we're committed to rigorous internal processes for risk management, client acceptance and termination, and compliance with laws and standards. We submit to third-party inspections by the Public Company Accounting Oversight Board and other organizations, and we use internal supervision and reviews of all work as well as independent peer reviews.

Environmentally speaking, as more of the businesses we serve grow into new locations outside our physical territories, we'll continue to encourage the use of mass transit and carpooling and implement telecommuting, teleconferencing, and other technological solutions that reduce our carbon footprint

while still allowing us to provide premier service to our clients. And we're on the path to establishing a robust carbon-based lens to see exactly what we burn and waste as a firm on a per-employee basis. This will help us establish individual objectives while we increase our use of recycled material and make energy-efficient buildings an influential factor in our plans for growth.

For us, corporate responsibility is fundamental to the work we do, and we're constantly striving to improve each one of our initiatives, whether social, economic, or environmental. This report demonstrates our commitment.



Rick Anderson

Chairman & Chief Executive Officer



Chris Schmidt

Chairman & Chief Executive Officer-Elect



COMMITMENT TO OUR PEOPLE



As a professional services firm, we understand that people are our most important asset—they're the engines that drive our success. It's been this way for 100 years, and it's one of the reasons we invest so much time and resources in creating a vibrant work environment that encourages a variety of perspectives, values every voice, and respects a balanced life.

The core values that sustain our business are the same ones we look for in our employees:

- Passion for excellence
- Integrity
- Lifetime learning
- Leading by example
- Accountability
- Respect

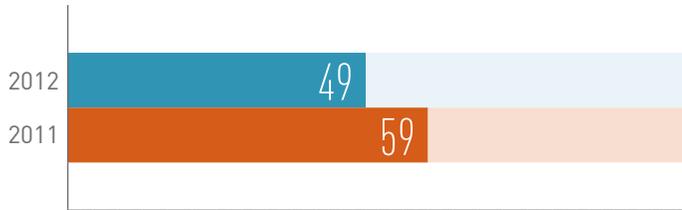
We work hard to ensure our people have first-class benefits, dynamic challenges, and opportunities to learn and grow. And we invest in people even before they walk through the door. We host a student leadership conference every year and offer interns real-world experience working on complex client projects. Once part of our team, our staff members benefit from continual learning and development. After all, career development is woven into our business culture.

TRAINING AND PERFORMANCE MANAGEMENT

Moss Adams provides a customizable training program for our certified public accountants and other client service personnel as well as opportunities for all staff to receive high-quality, relevant performance feedback and professional development. While the various state boards of accountancy require an average of 40 hours of training for CPAs each year, our professionals consistently exceed that.

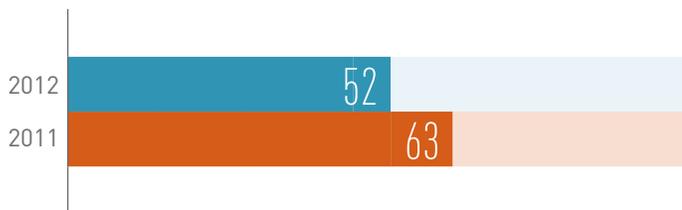
AVERAGE ANNUAL HOURS OF TRAINING

All Client Service Personnel, Including Partners



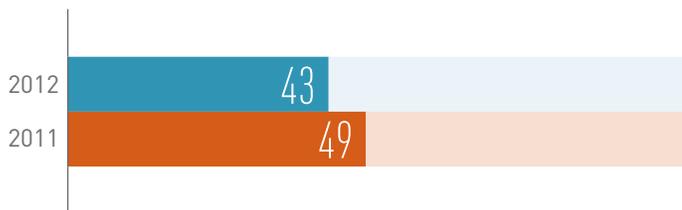
2012: female, 49; male, 48 | 2011: female, 58; male, 59

CPAs



2012: female, 53; male, 51 | 2011: female, 63; male, 64

Nonlicensed Professionals



2012: female, 43; male, 43 | 2011: female, 49; male, 49

LA10 GOAL:

CPAs: 50 HOURS

NONLICENSED PROFESSIONALS: 40 HOURS

INTERNAL TRAINING

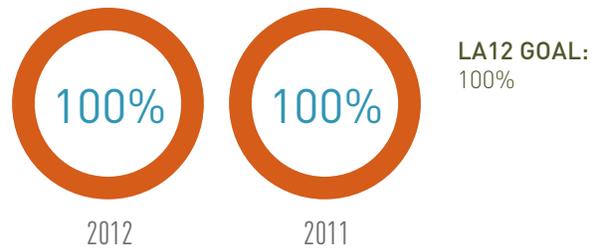
We offer a robust curriculum of assurance, tax, and leadership development training designed to help employees create a meaningful career path at Moss Adams. But our approach isn't just about quantity. We emphasize quality training for all employees and have created an internal department responsible for year-round training and development. Our internal instructors are authorities in their field and often conduct training for CFOs, controllers, and accountants outside Moss Adams.

To facilitate internal education, we require all client service personnel to build and annually update a career development plan and meet with a career advisor to determine the specific programs most appropriate for

them and the clients they serve. We believe this results in stronger internal teams, happier employees, and well-served clients.

PERFORMANCE REVIEW COMPLIANCE

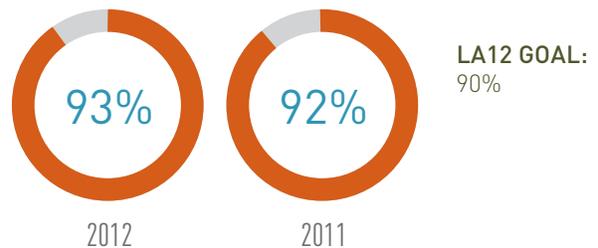
In addition to performance and career development reviews for all employees, client service personnel receive continuous client-engagement feedback.



EMPLOYEE SURVEY

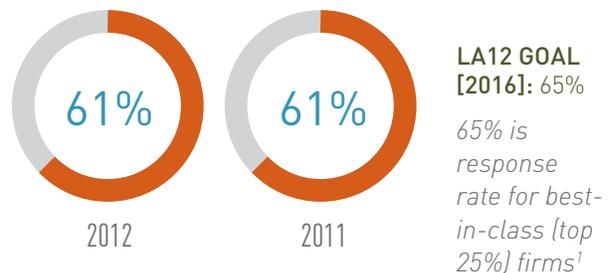
Employee feedback is important to us. Our annual engagement survey gives our people an opportunity to express their opinions to the firm on topics related to the workplace and our performance.

Participation



Employee Feedback

Respondents who answered positively to the question, "Do you receive prompt feedback on your performance?"



LA10

LA12



Employees at the 2012 Administration Training Council.

FORUM_W

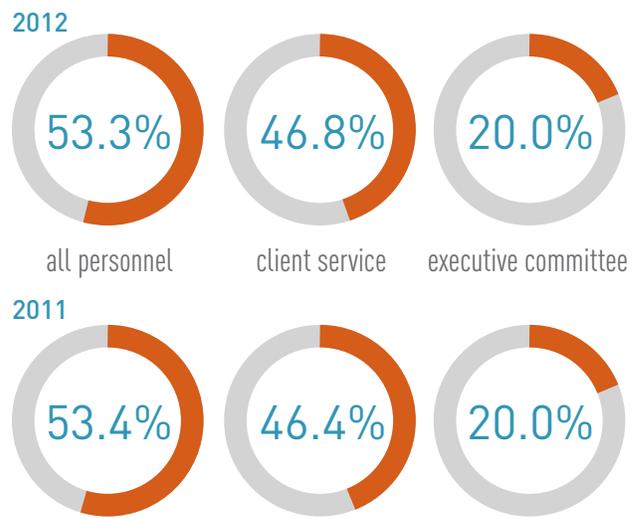
Women have been historically underrepresented at the top levels of the accounting profession. To help change this, Moss Adams created Forum_W in 2008. Its goal? To find ways to better attract, retain, develop, and advance women at the firm—and to share best practices we learn with other firms in our industry. Forum_W is more than just an initiative. It’s a broad, multiyear effort to shift our culture and use metrics to measure that shift.

Listening to women at Moss Adams share their goals and challenges was an early priority, as was creating more mentorship opportunities and helping women expand their professional networks. Along the way, we produced two resources we’ve shared both internally and externally: *Path to Success: A Guide for Mentors and Protégés* and *Link by Link: A Guide to Forming a Women’s Network at Your Organization*. We’ve also sponsored the *Accounting MOVE Project* to drive further research into women’s experiences in the accounting profession.

OUR SUCCESS

Making a lasting impact at our firm and across the profession will take time, but the [results so far](#) have been encouraging. Women’s networks at Moss Adams are growing stronger, and each partner at the firm has made a personal commitment to changing our culture. The percentage of women partners climbs year after year and is now at an all-time high—surpassing that of the Big Four and similar-sized firms. Our efforts are also bearing fruit outside our walls: Forum_W has proved a catalyst for change not just at other firms in the accounting profession but also in other industries.

Women at Moss Adams



Women Partners at Moss Adams



LA13
LA1

BENEFITS

While the cost of health care continues to rise for consumers and businesses across the country, Moss Adams remains committed to providing employees with high-quality benefits and meaningful wellness options to sustain healthy lives.

Along with paying an average of 75 percent of medical premiums for full-time and eligible part-time employees and their dependents, the firm provides plans that cover preventive care at 100 percent for in- and out-of-network providers as well as life insurance, disability coverage, maternity and paternity leave, and retirement provisions. We also provide enhanced coverage for alternative medicines and therapies as well as a suite of family-friendly benefits. Coverage begins promptly, on the first day of the month coinciding with or following the date of hire.

Average Percentage of Medical Premiums Paid by Employer [Employee and Dependent]

75% moss adams

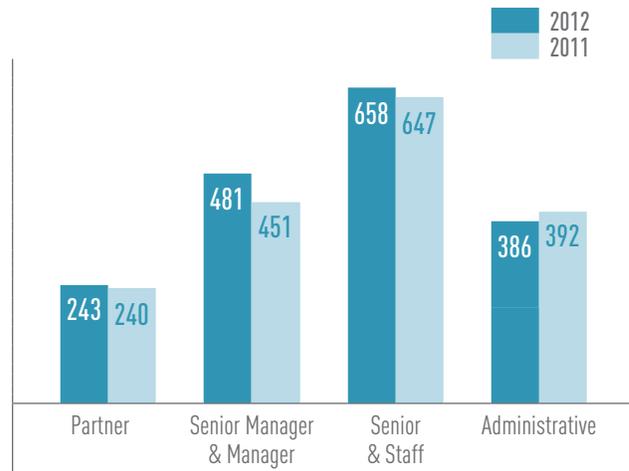
75% similar-sized firms

LA3 GOAL: PAY A PERCENTAGE OF PREMIUMS THAT EQUALS OR EXCEEDS THAT OF SIMILAR-SIZED FIRMS³

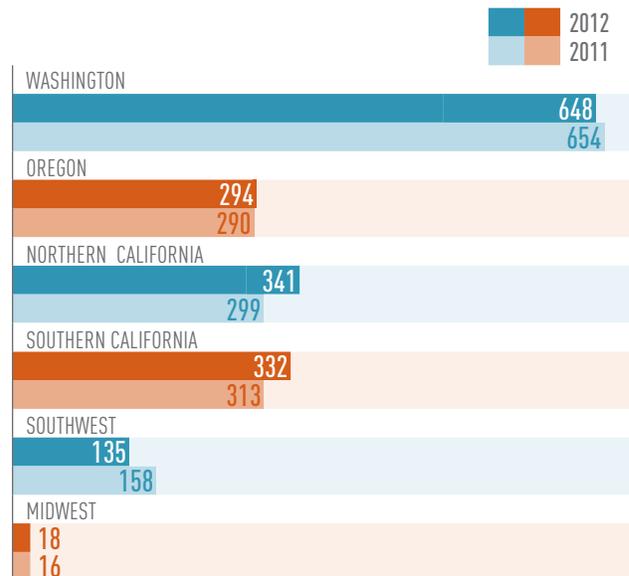
LA3

OUR PERSONNEL

Total 1,768



By Region



As of 12/2012.

LA1

HIRING

Moss Adams has seen significant growth over the past few years: We've added offices, hired new people, and expanded our footprint into the Midwest.

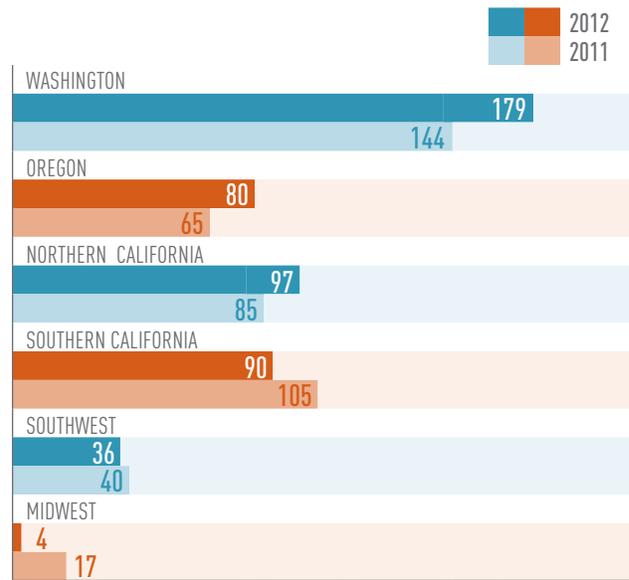


2012	2011
486	456 total

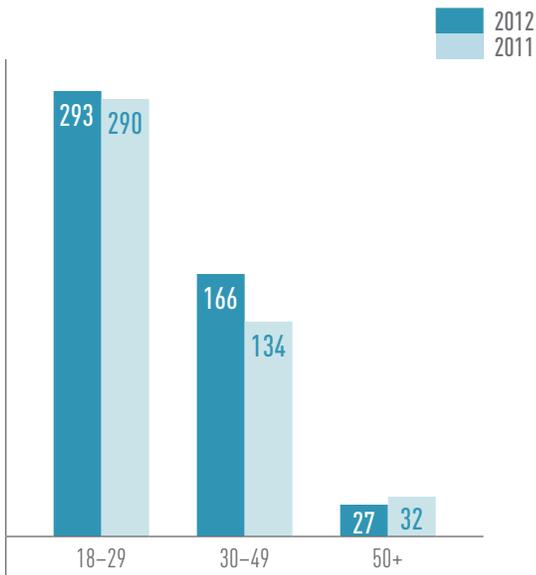
By Gender



By Region



By Age Group



LA2

TURNOVER

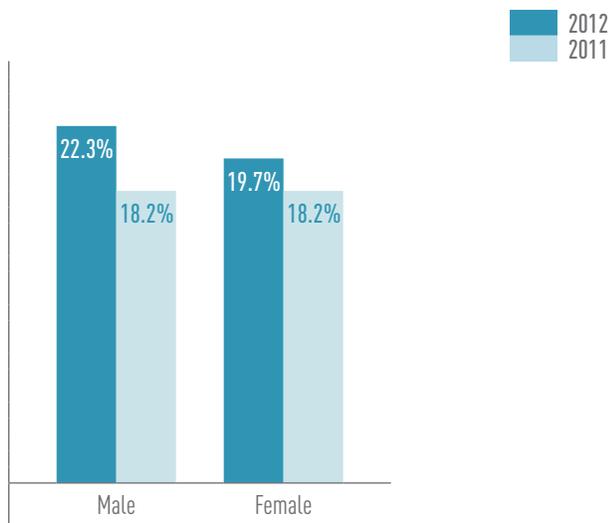
Turnover is a natural part of any business cycle. At Moss Adams, it leads to opportunities for new talent to learn, grow, and further shape their career. And departing employees can share the knowledge and skills gained at Moss Adams with the wider economy.



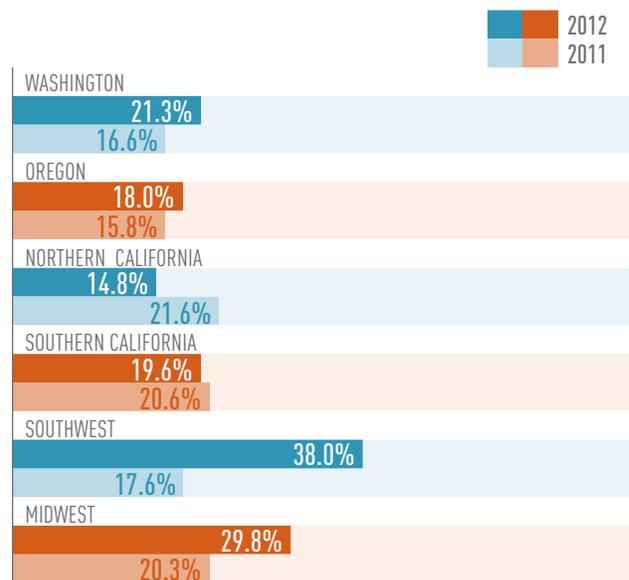
LA2 GOAL [2014]:
UNDER 18%

Industry average:
16%⁴

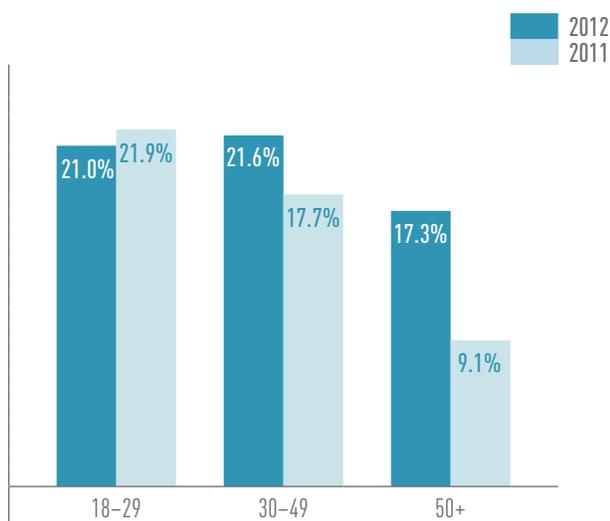
By Gender



By Region



By Age Group



LA2



INVESTING IN OUR COMMUNITIES



Our values of integrity and ethical behavior go beyond how we conduct ourselves in business—they extend to our cities and towns, our neighborhoods, our schools, and our environment. We encourage employees to give back to the communities that have supported our success and have given us clients, new recruits, and welcoming places to put down roots.

Over the years, individuals across the firm have dedicated countless hours to volunteering for and serving on the board of the various causes they support. In addition, our offices regularly lead charitable donation drives and outreach efforts throughout our communities. The firm also directly contributes to medical research, food banks, disaster relief, and programs that support the environment, education, and culture and the arts.

In 2012 Moss Adams, its employees, and partners **donated \$1.1 million**—up approximately \$64,000 from 2011.

Through the Moss Adams Foundation, employees and partners can double the impact of their charitable donations to colleges and universities with matching contributions. This provides financial support to students who desire high-quality business and accounting programs and the faculties that make that happen.

While we recruit top talent from across the country, we focus on supporting our communities. We work with local colleges and universities to find passionate students and young professionals to train and mentor throughout their time at Moss Adams.

EC1 GOAL [2016]: OFFER 12 HOURS OF PAID TIME OFF PER YEAR FOR PERSONAL VOLUNTEERING

EC1



Moss Adams participants at a 2012 event benefiting the Donate Life California Organ and Tissue Donor Registry.

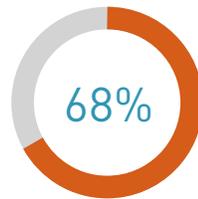
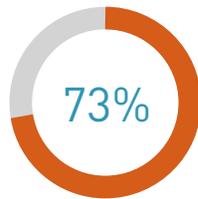
RECRUITING FROM OUR COMMUNITIES

We believe a diverse firm composed of professionals from our communities is a key to our success. That's why we strive to promote from within, hire locally, and hire people from a range of different cultures and backgrounds.

2012

2011

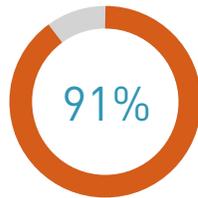
Promoting from Within



of partners and senior managers

EC7 GOAL [2014]: 75%

Hiring from Local Communities



of experienced client-facing hires

EC7 GOAL: 90%

Employee Diversity



of new hires are people of color

LA13 GOAL [2016]: 25%

25% is industry average²

EC7
LA13

COMMUNITY SPENDING

We're a partnership-based organization with 22 offices in six states, and the vast majority of our profits stays in the communities where we work. The wages we pay to our employees also directly benefit our local economies. In fact, for every dollar of revenue we generate, we estimate that **94 cents remain in the community.**

RECOGNITION

Moss Adams is regularly recognized as a top employer and corporate citizen by dozens of organizations and publications, including business journals in many of our cities and *Working Mother* magazine. Some of our awards and recognitions include:



Best Accounting Firms for Women



Best Adoption-Friendly Workplaces



International Innovation in Diversity Award



Sixth in the Accounting 50

EMPLOYEE COMPENSATION AND RETIREMENT BENEFITS

Moss Adams understands the importance of careful financial and retirement planning. That's why we provide employees competitive compensation and retirement offerings. For 2012 the firm **paid out \$2.5 million** as part of its profit sharing plan. To encourage new hires to take advantage of the firm's retirement vehicles, we implemented an auto-enrollment process in 2012 to make saving easier.

Starting Salary for First-Year Client Service Staff

\$	2012	2011	compared to highest prevailing minimum wage
	235%	240%	

Data from San Francisco, where minimum wage was \$10.24 in 2012 and \$9.92 in 2011.⁵

EC5 GOAL: PAY AT LEAST TWO TIMES THE HIGHEST PREVAILING MINIMUM WAGE

401(k)



2012	2011	participation rate
63.0%	64.0%	
5.6%	5.8%	average employee deferral rate

All employees can make contributions upon hire. Industry average: 86% participation rate and 8.1% employee deferral rate.⁶

EC3 GOAL [2016]: AT OR ABOVE INDUSTRY AVERAGE

- EC5
- EC3



ENVIRONMENTAL SUSTAINABILITY



As a firm, we're committed to minimizing our environmental impact—from how we source our office supplies to the business choices we make every single day. To do this, we've developed specific goals and policies related to the percentage of recycled materials and the total amount of supplies we use in our offices, the amount of water we withdraw, and the direct and indirect energy we consume.

MATERIALS PURCHASED

In 2012 the total value of items purchased was \$4,182,000, or **\$2,365 per employee**, up from \$2,180 in 2011. This includes paper, office equipment, computers and servers, printings, and packaging materials for express deliveries.

Our goal is to reduce consumption of purchased office materials. To achieve this goal, we've begun instituting firm-wide initiatives to reduce the use of paper materials, including:

- Encouraging the use of double-sided printing
- Transitioning from printed to electronic materials for training events and conferences
- Discouraging the use of personal printers
- Identifying and redeploying underused network and multifunctional devices

EN1 GOAL [2014]: REDUCE BY 3% PER EMPLOYEE

EN1

RECYCLED MATERIAL

Using national buying programs has helped us increase our control over the amount of recycled content in the products we purchase. In both 2012 and 2011, **82 percent** of our purchases came through one of these programs.

Paper, office supplies, and hard-copy publications, which represented 43 percent of our purchases through these programs, were identified as containing recycled material. We're developing a methodology to identify recycled components in other purchases, including smartphones, computers, copiers, and printers.

In 2012, **7.8 percent** of the money we spent purchasing materials (or \$184 per person) went to products with recycled content, down from 8.4 percent in 2011. We hope to increase this amount by working with vendors to:

- Purchase more recycled paper
- Identify and transition to nonpaper products and computer equipment with recycled content

EN2 GOAL [2014]: 8%

EN2

WATER USE

Although water isn't a significant part of our operations, we're committed to reducing our use of it, primarily by leasing space in environmentally friendly and LEED-certified buildings when possible.

During 2012 the firm used **30,339 cubic meters** of water from municipal water supplies, or **17 per employee**—up from 15 cubic meters in 2011.

EN8

ENERGY CONSUMPTION

While serving our clients and providing them with cost-effective solutions is our top concern, we recognize the environmental impact of doing business every single day. That's why we're taking concrete steps to decrease our footprint and finding ways to reduce both our direct and indirect energy use.

A major obstacle to our efforts, however, is the limited impact our individual locations can have on the shared office buildings we lease. Our 22 offices individually comprise between 4 and 38 percent of the total building space available, with offices in larger metropolitan areas taking a relatively smaller share of the buildings.

One of the primary ways we intend to decrease our overall energy use is to relocate to more efficient, LEED-certified buildings as our current leases expire and when location options and cost factors permit. We also intend to encourage our current landlords to seek certification and energy improvements.

The firm currently occupies five LEED-certified buildings that account for **46 percent** of our total space under lease.

EN3 GOAL [2018]: 70%

We've also begun to institute measures to better control and lower our use of electricity to power our office equipment and heat, cool, and light our work spaces. These include:

- Working with equipment vendors and our internal technology group to choose energy-efficient computers, servers, printers, and other devices as a firm-wide standard
- Educating all employees to be aware of their individual power use and take steps to reduce it by turning off lights and putting computers to sleep when not in use
- Moving to a hoteling model (flexible, unassigned work spaces that can be shared by multiple employees) when appropriate
- Selecting cleaner utility packages when possible



Moss Adams employees outside our Seattle headquarters.

DIRECT ENERGY USE

Twelve offices reported using natural gas, and our firm's total natural gas use in 2012 was 4.1 terajoules, or **6.4 gigajoules per employee**—up from 6 gigajoules in 2011.

INDIRECT ENERGY USE

Indirect energy is the electricity we use, and it comes from a variety of sources. In 2012 the firm used 32 terajoules of energy, or **18.2 gigajoules per employee**—down from 19.9 gigajoules in 2011.

For comparison, a 100-watt lightbulb uses about 360,000 joules of energy an hour, and the average American household uses 41 gigajoules (41 billion joules) a year, according to the US Energy Information Agency.

EN3
EN4

Energy Source

	2012	2011
 Hydro	38.5% 12.8 terajoules	35.3% 11.5 terajoules
 Coal	25.3% 8.4 terajoules	27.3% 8.9 terajoules
 Natural gas & oil	14.7% 4.9 terajoules	16.8% 5.5 terajoules
 Unidentified	7.8% 2.6 terajoules	7.4% 2.4 terajoules
 Nuclear	6.9% 2.3 terajoules	7.4% 2.4 terajoules
 Wind	4.2% 1.4 terajoules	3.4% 1.1 terajoules
 Biomass	1.8% 0.6 terajoules	1.5% 0.5 terajoules
 Geothermal	0.9% 0.3 terajoules	0.9% 0.3 terajoules

A joule is a unit for measuring energy, physical work, or heat. One terajoule is a trillion joules.



SUSTAINABILITY SERVICES
PRACTICE LEADER

We've taken to heart the phrase "you manage what you measure," and we've worked hard to make this report measurable.

As an accounting firm, we're best known for helping companies measure their business financial performance and prepare operating reports, forecasts, and projections. But for the past 11 years, we've increasingly been helping clients measure and report on their environmental and social performance.

In preparing our inaugural corporate social responsibility report, we've taken to heart the phrase "you manage what you measure," and we've worked hard to make this report measurable by:

- Registering our report with the Global Reporting Initiative
- Complying with G3.1 guidelines under Application Level C
- Establishing specific measures for each of our KPIs and their related goals
- Making our report public so our stakeholders can hold us accountable

We welcome your feedback on what we measure and how well we've performed.



Bob Bunting



INDEPENDENT OBSERVER

William P. Robinson is president emeritus of Whitworth University in Spokane, Washington, and a full-time speaker and consultant.

Since August 2010 I've been the independent observer for the Moss Adams Executive Committee (EC), which consists of the chairman, president, and eight elected partners. Over the past year I attended all EC meetings and reviewed all materials that informed the firm's decision making. I also met with partners and senior managers in 14 office locations and spoke with many others over the phone. I invited thoughts, suggestions, concerns, and questions regarding how the EC functions.

With this information I offered my observations of how well the EC is representing the partnership at the 2012 partners meeting. Specifically, I focused on three primary areas:

- **Integrity.** Is the EC maintaining the firm's high ethical standards and being faithful to the partnership agreement?
- **Transparency.** Does the EC share important information with the partners?
- **Representation.** Are all voices and perspectives in the firm being considered?

Prior to the meeting I discussed my findings with the EC and received no pressure to alter my report. While I made several recommendations related to improving trust and mutual accountability, my overall conclusion was that the EC is carrying out its responsibilities with integrity, transparency, and representation.

A handwritten signature in black ink that reads "Bill Robinson". The signature is written in a cursive, flowing style.

Bill Robinson

GRI CONTENT TABLE

The Global Reporting Initiative is a nonprofit organization that promotes economic, environmental, and social sustainability. The following profile disclosures and performance indicators are what we measured our report against.

GRI PROFILE DISCLOSURE	INCLUSION	LOCATION OR DISCLOSURE
STRATEGY AND ANALYSIS		
1.1 Statement from the most senior decision maker	Yes	Pages 8–9
ORGANIZATIONAL PROFILE		
2.1 Name of the organization	Yes	Page 3
2.2 Primary brands, products, and/or services	Yes	Pages 4, 6
2.3 Operational structure of the organization	Yes	Page 5
2.4 Location of organization's headquarters	Yes	Page 4
2.5 Number of countries where the organization operates	Yes	Page 6
2.6 Nature of ownership and legal form	Yes	Page 5
2.7 Markets served	Yes	Pages 4, 6
2.8 Scale of the reporting organization	Yes	Page 6
2.9 Significant changes during the reporting period regarding size, structure, or ownership	Yes	Moss Adams has experienced no significant changes in terms of ownership or structure during the 2012 calendar-year reporting period.
2.10 Awards received in the reporting period	Yes	Page 18
REPORT PARAMETERS		
3.1 Reporting period (fiscal/calendar year) for information provided	Yes	Calendar year.
3.2 Date of most recent previous report	Yes	Not applicable; this is the firm's first CSR report.
3.3 Reporting cycle (annual, biennial, etc.)	Yes	Page 3
3.4 Contact point for questions regarding the report or its contents	Yes	Page 26
3.5 Process for defining report content	Yes	Pages 3, 22
3.6 Boundary of the report	Yes	This report covers Moss Adams LLP, Moss Adams Wealth Advisors LLC, Moss Adams Capital LLC, and the Moss Adams Foundation, all based in the United States.
3.7 State any specific limitations on the scope or boundary of the report	Yes	This report covers only the entities for which we are able to influence the operating policies and practices and does not include Praxity, a global alliance of independent firms, even though the decisions we make may impact its members.
3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, etc.	Yes	We are unaware of any such matters that could significantly affect comparability between periods or organizations.
3.10 Explanation of the effect of any restatements of information provided in earlier reports	Yes	Not applicable.
3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	Yes	Not applicable.
3.12 Table identifying the location of the standard disclosures in the report	Yes	GRI Content Table, pages 24–25.

GRI PROFILE DISCLOSURE		INCLUSION	LOCATION OR DISCLOSURE		
GOVERNANCE, COMMITMENTS, AND ENGAGEMENT					
4.1	Governance structure of the organization, including committees under the highest governance body	Yes	Page 5		
4.2	Indicate whether the chair of the highest governance body is also an executive officer	Yes	Page 5		
4.3	Number and gender of members of the highest governance body that are independent and/or nonexecutive members	Yes	Pages 5, 12, 23		
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Yes	Independent observer, page 23; employee survey, page 11		
4.14	List of stakeholder groups engaged by the organization	Yes	Page 7		
4.15	Basis for identification and selection of stakeholders with whom to engage	Yes	Page 7		
GRI PERFORMANCE INDICATOR		REPORTED	CALCULATED	LOCATION	RESOURCE OR NOTE
LA13	Diversity and Equal Opportunity: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	Partially	Quantified	Pages 12, 17	² Catalyst Quick Take: Women in Accounting, 2012
EC1	Economic Performance: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations, and other community investments, retained earnings, and payments to capital providers and governments	Fully	Quantified	Page 16	
EC3	Economic Performance: Coverage of the organization's defined benefit plan obligations	Fully	Quantified	Page 18	⁴ T. Rowe Price: Reference Point, 2010
LA1	Employment: Total workforce by employment type, employment contract, and region, broken down by gender	Fully	Quantified	Pages 12, 13	
LA2	Employment: Total number and rate of new employee hires and employee turnover by age group, gender, and region	Fully	Quantified	Pages 14–15	⁴ 2012 Inside Public Accounting National Benchmarking Report
LA3	Employment: Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	Fully	Quantified	Page 13	³ Moss Adams biennial survey of Praxity firms
EN3	Energy: Direct energy consumption by primary energy source	Fully	Estimated	Pages 18, 21	
EN4	Energy: Indirect energy consumption by primary source	Fully	Estimated	Page 21	
EC5	Market Presence: Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	Partially	Quantified	Page 18	⁵ www.sfgsa.org
EC7	Market Presence: Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation	Fully	Quantified	Page 17	Senior management: client-facing senior managers, directors, and partners
EN1	Materials: Materials used by weight or volume	Partially	Estimated	Page 19	
EN2	Materials: Percentage of materials used that are recycled input materials	Partially	Estimated	Page 20	
LA10	Training and Education: Average hours of training per year per employee by gender and by employee category	Fully	Quantified	Page 11	
LA12	Training and Education: Percentage of employees receiving regular performance and career development reviews, by gender	Fully	Quantified	Page 11	¹ "2012 World Norms Best-in-Class," provided by Kenexa, an IBM company
EN8	Water: Total water withdrawal by source	Fully	Estimated	Page 20	



MAKING SUSTAINABILITY A FIRM-WIDE EFFORT

Whether the goal is to reduce our energy consumption, drive greater workplace diversity, or contribute to our communities' well-being, everyone at Moss Adams has a role to play. But how best to connect individual sustainability efforts with our overall organizational efforts?

For us, the answer is Do One Thing. It's a forward-looking initiative we've undertaken to encourage greater involvement from our individual partners and employees, regardless of their position or location, in making our firm more socially responsible. Do One Thing asks each person at Moss Adams to choose an activity that maps to one of our sustainability goals. This could include something as simple as donating time or money to a charitable cause (EC1), printing less or bringing a reusable mug into work (EN1), or turning off lights when leaving one's desk or a conference room (EN4).

Of course, for it to be successful, corporate social responsibility can't be just a series of mandates handed down from on high; it must also rise up from the ranks. So we're also soliciting ideas from our people on additional activities they want to pursue and how those activities can help us achieve our sustainability goals and influence our future aspirations.

Questions about the report?

Contact us at sustainability@mossadams.com.

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