

Partner for Sustained Value

2015-2016 Sustainability Report and UNGC Communication on Progress / April 2017



Do Good. Do Well. **Win.**™

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Principals' Letter

G4-1

Dear Valued Stakeholders,

With great pride, we present our fifth sustainability report, Partner for Sustained Value, produced in accordance with the Global Reporting Initiative and—new this year—aligned with the [United Nations Sustainable Development Goals](#). Covering the 2015-2016 reporting period, this report demonstrates BrownFlynn's continued commitment to walking the talk as a corporate sustainability and governance consultancy while partnering with clients to achieve positive impact and sustained value.

Milestones Achieved

BrownFlynn hit several milestones during the reporting period, most notably celebrating our 20th anniversary in 2016. During our two decades, we have continually evolved and grown—more than once taking bold leaps ahead of market trends—to make BrownFlynn what it is today. Reflecting on the last two years, several factors contributed to our sustained growth and magnified impact as we:

- expanded our team of highly talented people;
- welcomed numerous top-brand clients and partners;
- re-launched our website to showcase our enhanced service offerings (including—among others—investor engagement, governance, and integrated reporting), training capabilities, and vast resources;
- strengthened our thought leadership through increased speaking engagements, webinars, published articles, and social media outlets;
- improved our Firm effectiveness and efficiency by implementing policies, procedures, and tools to help us better serve clients; and,
- won the [NOACA "Commuter Choice Challenge"](#) two consecutive years for our team's efforts in promoting employee health and using sustainable transportation.

Recognizing 20 Years & Giving Back

Every five years, BrownFlynn commits to giving back to the community in a bold way. Therefore, in celebration of our 20th year, we published a book titled [Uplifting Leaders* \(*Who Happen To Be Women\)](#), all net proceeds from which will be donated to the [YWCA Greater Cleveland's Nurturing Independence and Aspirations \(NIA\) Program](#) to support the education of young women transitioning out of foster care. Writing a book has long been on our bucket list, but interviewing 25 influential, accomplished top women executives and capturing their uplifting leadership lessons was a privilege.

The book enables readers to “pay it forward” by sharing the lessons with other aspiring and established leaders—female and male. We believe there is no better way to lift up the NIA Program participants’ self-esteem and careers than through a good education and following the valued insights in the book.

Sustaining Value

BrownFlynn remains steadfast in our mission to create sustained value by meeting clients where they are and continually evolving to meet their changing needs. We will continue tracking the latest trends to help our clients mitigate risks and capitalize on opportunities. And, we will seek new ways to walk the talk and demonstrate our expertise in the corporate sustainability and governance field, including refreshing our Firm [materiality assessment](#) in 2017 and setting bold sustainability goals.

We extend a special thanks to our BrownFlynn team, valued clients, colleagues, and friends for your support as continue striving to achieve our vision to create a world where all companies operate in a manner that enables current and future generations to thrive. Our work is far from finished, but our resolve to leap further ahead remains unabated. With you, we remain partners in sustained value.

Handwritten signatures of Barb Brown and Margie Flynn in black ink.

Barb Brown and Margie Flynn

Principals and Co-Founders

Materiality Assessment & Stakeholder Engagement

As a sustainability consultancy, BrownFlynn understands the importance of focusing on the sustainability issues where we have the greatest impact. In 2014, BrownFlynn conducted a materiality assessment to identify the most important sustainability topics to our Firm and stakeholders. As part of our materiality assessment, our internal stakeholder engagement process included interviews and surveys with 100% of our employees. We also received extensive feedback from 14 of our external stakeholders including clients, strategic partners, and community leaders. BrownFlynn utilized the data and feedback we received from our materiality assessment to prioritize and focus the content of this sustainability report.

In this Section

Material Topics & Boundaries: This section outlines BrownFlynn's process for defining report content, materiality matrix, and changes to topics covered in previous reporting periods.

Stakeholder Engagement: After sharing BrownFlynn's approach to engaging stakeholders, this page highlights stakeholder feedback and the firm's response.

Materiality Topics & Boundaries

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Process for Defining Report Content

In 2014, BrownFlynn completed a materiality assessment to identify and prioritize our most significant sustainability impacts, risks, and opportunities as a sustainability and corporate responsibility consulting firm. As part of this process, we followed GRI's recommended steps for defining material aspects and boundaries:

Identification

- Benchmarked professional services firms and evaluated the Sustainability Accounting Standards Board's Professional Services Standards
- Interviewed a cross-section of external stakeholders
- Conducted a Value Chain Impact MappingSM session to plot our value chain and identify where impacts occur (boundary)

Prioritization

- Gathered evidence of topics' significance via 14 external stakeholder interviews
- Distributed a survey, completed by 100% of employees, and evaluated the Firm's written policies to determine the extent to which topics affect BrownFlynn

Validation

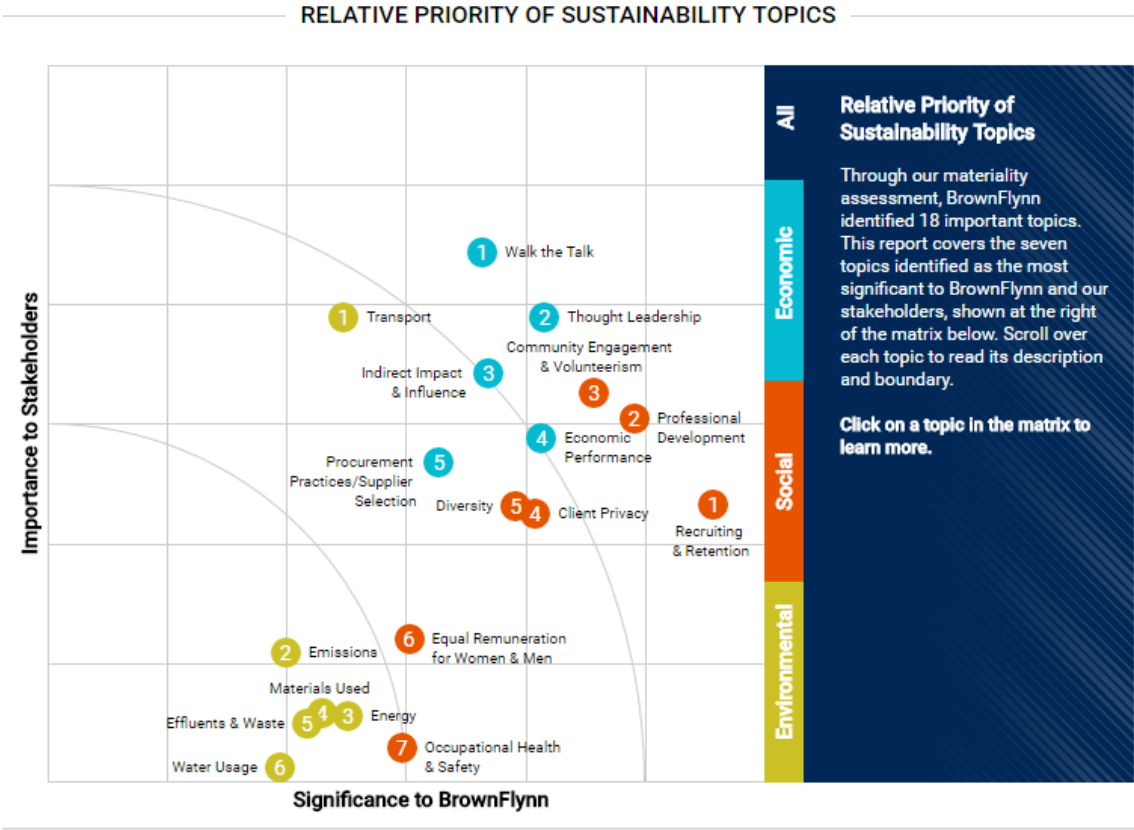
- Shared insights and results from materiality assessment with BrownFlynn's leadership

As a small professional services firm, our direct impacts are limited. Our materiality assessment guides us in improving our performance in the areas that matter most to BrownFlynn and our stakeholders—where we can make a positive and tangible impact through our work.

G4-19, G4-20, G4-21

Through our materiality assessment, BrownFlynn identified 18 important topics. This report covers the seven topics identified as the most significant to BrownFlynn and our stakeholders (eight topics total including Transport) shown at the right of the matrix below. Click on a topic to read its description and boundary. As part of our commitment to helping promote the UN Sustainable Development Goals

(SDGs), we have mapped our material topics to the specific SDGs we support internally and through our work.



Sustainability Topic	Definition	Boundary	UN SDG
Economic Topics			
Walk the Talk	Demonstrating subject matter expertise/best practices to clients by having gone through it ourselves (e.g., materiality assessment, GRI G4 reporting, following a sustainable purchasing policy, etc.).	Internal	5, 10, 11, 12, 16, 17
Thought Leadership	Demonstrating a point of view and expertise on	Internal; External (Marketing Partners,	4, 11, 17

	specific sustainability topic areas.	Clients, and General Business Community)	
Indirect Impact & Influence	Influencing and impacting clients, the general business community, and communities through BrownFlynn's services and thought leadership.	External (Clients; Communities where BrownFlynn and clients operate)	1-17
Economic Performance	Direct economic value generated and distributed through employee compensation, payments to capital providers or governments (taxes), donations/investments in local communities, and retained earnings; and coverage of the company's 401(k) "safe harbor" and discretionary contributions.	Internal	8
Procurement Practices/Supplier Selection	Adhering to standards to use environmentally and socially preferable alternatives; incorporating suppliers' codes and practices as part of BrownFlynn's decision process.	Internal	

Social Topics

Recruiting & Retention	Providing meaningful work and professional growth opportunities including training, development plans, and coaching; offering competitive benefits packages, including SRI options in 401(k); and managing turnover by hiring right the first time.	Internal	5, 10
Professional Development	Providing training; obtaining credentials in market-recognized standards; serving on nonprofit boards.	Internal; External (Marketing Partners and Communities)	4, 5, 13

Community Engagement & Volunteerism	Serving on nonprofit boards, volunteering, participating in community engagement efforts, etc.	Internal; External (Communities)	1, 2, 3, 4, 8, 13
Client Privacy	Breaches of client privacy and losses of client data; sharing information about what clients are doing/have done without appropriate permissions.	Internal; External (Clients)	
Diversity	Promoting diversity (gender, ethnic, cultural, generational, etc.) among BrownFlynn's employee population.	Internal	
Equal Remuneration for Women & Men	Ratio of salary of men to women by employee category.	Internal	
Occupational Health & Safety	Availability of ergonomic workstations, coaching for proper positioning and workstation configuration to prevent and mitigate repetitive motion injuries.	Internal	

Environmental Topics

Transport	Business travel and employee commutes.	Internal	11, 13
Emissions	Greenhouse gas emissions; fine particulate matter released into the air; and toxic air emissions.	Internal	
Energy	Direct and indirect energy consumption as well as energy saved due to conservation and efficiency improvements.	Internal	
Materials Used	Office supplies, furniture, electronics, K-cups, etc.	Internal; External (Suppliers)	
Effluents & Waste	Electronic waste (e-waste), paper, food/coffee, etc.	Internal	
Water Usage	Reducing the total water	Internal	

	<p>withdrawn and being responsible about the impact on water sources. Using recycled and lower quality water whenever possible.</p>		
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G4-23

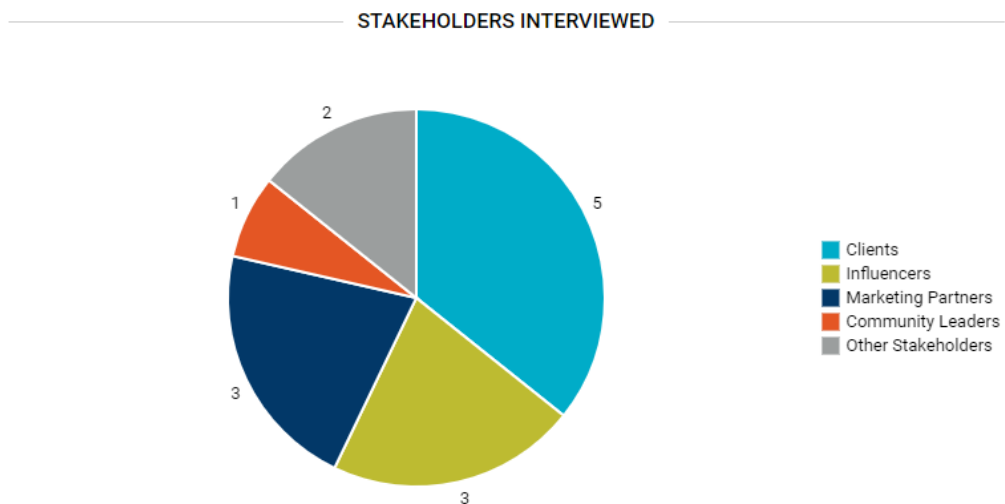
Our 2014 materiality assessment identified several topics that, for a firm of our size, do not meet the threshold for reporting. Most of the environmental topics fell below the threshold; therefore, this report does not cover energy and greenhouse gas (GHG) emissions, waste and recycling, and water consumption. Based on feedback from stakeholders in 2014 and a growing employee base traveling for client work and daily commutes, transport (an outlier among the environmental topics and not a tier one topic) warrants coverage in the 2015-2016 reporting period. We recognize our refreshed materiality assessment in 2017 could unveil topic and prioritization changes for our next report.

Stakeholder Engagement

G4-24, G4-25, G4-26, G4-27

BrownFlynn views stakeholder engagement as critical to our business and reaches out to our stakeholders for input and perspective on a regular basis. We engage employees regularly through weekly huddles, monthly staff meetings, and at the Firm’s annual retreat. Additionally, employees are encouraged to communicate openly and honestly about issues or concerns as they arise. Our Principals conduct regular check-in calls with clients to give them an opportunity to provide feedback.

BrownFlynn engaged external stakeholders as part of our materiality assessment, and Firm leaders provided input to prioritize stakeholders to interview based on their impact and influence on the Firm. As part of our materiality assessment, we surveyed employees and interviewed the following external stakeholders:



During this process, our stakeholders shared perspectives about BrownFlynn’s strengths as a firm, our greatest risks, and ways for us to enhance our impact. Some of BrownFlynn’s identified strengths include providing subject matter expertise, focusing on and delivering value through the reporting process, leading clients through strategic initiatives, establishing councils and governance best practices, and engaging executives on sustainability initiatives. The most significant potential risk is not following the sustainability practices BrownFlynn espouses as a firm.

Stakeholders identified opportunities for BrownFlynn to increase our impact by:

- Demonstrating why reporting is important and helping clients bring their reports to life
- Helping clients implement our recommendations

- Developing a learning leadership academy
- Getting involved in more industry associations to reach and influence more companies
- Publishing thought leadership pieces showcasing BrownFlynn's point of view
- Increasing business travel to build stronger client relationships and provide opportunities to identify additional business opportunities

BrownFlynn continues to work with clients to conduct materiality assessments, publish sustainability reports, and encourage them to continually improve their transparency and balanced reporting. Beginning in late 2016, we trained clients and other companies on the [GRI Transition to Standards](#) and, as the only U.S. consulting partner to EcoVadis, addressed evolving customer expectations through our [EcoVadis Questionnaire Training](#). We also have increased our engagements with organizations such as the World Business Council for Sustainable Development (WBCSD), Nasdaq, and RobecoSAM. And, we continue publishing monthly articles in GreenBiz and author thought leadership pieces in publications such as Ethisphere magazine, the National Association for Corporate Directors (NACD) blog, and IR Update.

Partner for Sustained Value...Through Our Work

Living out our vision and mission underpins every aspect of BrownFlynn’s work. To make a positive and lasting impact, we partner with our clients to create sustained environmental, social, and economic value. For example, in the past two years, BrownFlynn conducted 24 materiality assessments; 45 G4 reports; and enhanced its subject matter expertise in environmental, social, and governance (ESG) ratings and rankings to help clients consistently improve their scores.

Our Vision	BrownFlynn aspires to create a world where all companies operate in a manner that enables current and future generations to thrive.
Our Mission	BrownFlynn partners with our clients to achieve positive and tangible social, environmental, and economic impact—leading to sustained value.

We reiterate our vision and mission at the start of each quarterly staff meeting to connect our daily work to our business purpose. Additionally, consultants share examples of projects where we positively affected our clients’ businesses so that others, in turn, can learn and influence their clients. We continually challenge our team to share learnings and success stories with colleagues, to innovate new approaches, and to challenge one another to develop new ways to create sustained value through our work.

G4-56

Ethics & Integrity

[“We Are BrownFlynn”](#) embodies our core values. Every employee receives a framed copy to display in their workspace, and we reinforce our values at company meetings and retreats.

BrownFlynn’s operations depend on integrity and ethical business practices. Our Office Policy and Benefit Statement provide every employee with information about our requirements and expectations for employee and business conduct. Significant ethical topics discussed include:

- Anti-harassment
- Anti-discrimination
- Equal Employment Opportunity
- Duty of Loyalty

With the growing trend of data privacy and security issues for businesses, we monitor and manage how we protect client privacy. We work with our information technology partner to ensure that we properly store client information on our internal server and dispose of e-waste. With each client, we sign confidentiality and non-disclosure agreements to ensure protection of our clients' information.

Sustainability Governance

Principals and Co-Founders [Barb Brown](#) and [Margie Flynn](#) lead Firm governance. They oversee the Firm's strategic direction while setting and driving both the vision and tone of the Firm. The Principals have sole fiduciary responsibility for the Firm's finances. Further, they both oversee the management of the major activities of the Firm. These include business development and marketing, operations, consulting services, client relations, and internal and external training. Most importantly, Barb and Margie nurture the BrownFlynn culture by trusting and empowering their team, and encouraging a culture of risk-taking that includes innovation and exploration.

Our three Directors support Barb and Margie by providing strategic direction to the Firm, identifying opportunities for growth and efficiency, setting and managing progress against the Firm dashboard, and determining resource capacity while making decisions about hiring needs. As a result, the Firm accomplished the following during the reporting period:

- Welcomed seven new team members;
- Instituted a new project management system that has greatly improved Firm efficiency, time management, and resource allocation; and,
- Improved our Firm dashboard with more specific and attainable goals and performance tracking. The dashboard also drives our business and sustainability strategy.

Principals and Directors meet at least monthly and hold a yearly off-site strategic planning session. The management team shares outcomes of the session with the entire BrownFlynn team at our annual retreat. By strengthening our management team, we have continued to accelerate the Firm's growth and profitability and contribute to our Firm's ongoing commitment to client and employee satisfaction.

In this Section

The four material economic topics covered under Partner for Sustained Value...Through Our Work include:

[Walk the Talk:](#) Demonstrating subject matter expertise/best practices to clients by having gone through it ourselves (e.g., materiality assessment, GRI/G4 reporting, following a sustainable purchasing policy, etc.).

[Thought Leadership:](#) Demonstrating a point of view and expertise on specific sustainability topic areas.

Indirect Impact & Influence: Influencing and impacting clients, the general business community, and communities through BrownFlynn’s services and thought leadership.

Economic Performance: Direct economic value generated and distributed through employee compensation, payments to capital providers or governments (taxes), donations/investments in local communities, and retained earnings; and coverage of the company’s 401(k) “safe harbor” and discretionary contributions.

Walk the Talk

G4-DMA

Our materiality assessment identified “Walk the Talk” as the single most important issue for BrownFlynn’s external stakeholders, who stated that BrownFlynn should be held to a high standard as a corporate sustainability and governance consultancy. Our stakeholders believe that BrownFlynn dramatically enhances credibility by undergoing the same activities we recommend to our clients. Given our organizational size, we generate the greatest impact through our clients, and we need to maintain our credibility as a corporate sustainability and governance consulting firm to increase our impact with them.

Across our entire operation and particularly within each client interaction, we aim to “walk the talk,” demonstrating subject matter expertise and best practices through our own experience. To better advise our clients on materiality, we undertook our own materiality assessment in 2014 that included value chain impact mapping, stakeholder identification and engagement, and a customized weighting analysis. For more information, refer to BrownFlynn’s [materiality assessment](#).

This G4 Core-level report demonstrates our commitment to enhancing transparency with our stakeholders, adhering to the latest GRI standards, and showcasing best practices in online reporting for a small/medium enterprise. By producing our own G4 report, we more fully understood the process and requirements of GRI reporting—including the challenges of data collection—equipping BrownFlynn to provide more meaningful guidance to our clients during their reporting processes. Because the world of sustainability and reporting is ever-changing, GRI issued new Standards in late 2016. Upon issuance, BrownFlynn and partner firm Sustainerv sponsored a Launch Event to help guide individuals and organizations through the benefits of the new GRI Standards, as well as any changes from the G4 Guidelines. We also offered a GRI Transition to Standards open enrollment course in 2016 for anyone who could not attend a Launch Event, and have courses scheduled for 2017. BrownFlynn will be transitioning to the Standards with our next sustainability report.

Our Sustainable Purchasing Policy requires us to meet several environmental, social, and economic criteria in our purchasing decisions. In making such decisions, we review cost and performance in addition to choosing products and services with at least one of the following sustainability factors:

- Aligns with socially responsible practices, such as human rights and labor practices of suppliers
- Promotes health and wellness, such as non-toxic and chemical free products; low or no content of hydrogenated oils, unsaturated (trans) fat, high fructose corn syrup
- Aligns with environmental responsibility, such as recycled input material
- Locally produced (within a 150 mile radius)

- Third-party certification, such as Energy Star, LEED, Fair Trade, USDA certified organic

In 2014, we designed and furnished our offices at Terminal Tower in downtown Cleveland, Ohio, using a local design firm (Vocon) and a sustainability-focused furniture company (Herman Miller.) Much of our office interior dates back to 1928; therefore, in designing the layout of our new home, we were careful to preserve as much of the historic character as possible while creating a touch of modernity with colorful pieces from local artists.

G4-15

BrownFlynn is a signatory to the United Nations Global Compact (UNGC.) As such, we report on our progress against The Ten Principles of the UNGC each year. We also have aligned this report with the United Nations Sustainable Development Goals (SDGs.) You can find this alignment in our [interactive materiality matrix](#).

"WALK THE TALK" INDICATORS & PERFORMANCE				
Key Performance Indicators	2013 Performance	2014 Performance	2015 Performance	2016 Performance
Respond annually to the United Nations Global Compact Communication on Progress	Submitted annual response in February 2014	Submitted annual response in February 2015	Submitted annual response in February 2016	This report serves as our annual response for 2017
Publish a GRI report every two years	N/A	Published 2013-2014 G4 Core-level report in December 2015	N/A	Published 2015-2016 G4 Core-level report in April 2017
Conduct a materiality assessment every three years	N/A	Completed our first robust materiality assessment in December 2014	N/A	N/A

Thought Leadership

G4-DMA

Since our inception more than 20 years ago, BrownFlynn has been active in demonstrating our expertise and innovation in sustainable business. From principals to analysts, our team members are sought-after subject matter experts on a wide range of sustainability topics. Our thought leadership activities range from giving presentations, to moderating discussion panels and webinars, to conducting workshops and training courses at conferences and events globally.

In the last two years, we have partnered with Nasdaq to deliver eight [quarterly webinars](#) on a variety of topics of interest to their listed companies, such as non-financial reporting trends; the impact of human capital on financial performance; proxy season and ESG activism; and, materiality. Through these webinars we have reached more than 600 business leaders with timely information and best practices from some of the biggest publicly traded companies in the country. In 2016, we partnered with the World Business Council for Sustainable Development (WBCSD) to bring research to members through surveys, webinars, and speaking engagements. In June 2016, the WBCSD formally established the Ratings & Rankings Working Group at the *Pathways to Impact* conference at Yale University. The Working Group surveyed practitioners to help assess market trends relating to ESG questionnaires, the results of which helped practitioners:

- make the business case for responding to these types of questionnaires;
- request better access to leading ESG research firms to ask questions about methodologies and scoring; and,
- work with peers to better respond to these questionnaires.

Since 2012, we have authored a monthly column on GreenBiz.com entitled [Shift Happens](#), which focuses on sustainability and organizational change. Our team also contributes to thought leadership pieces for several mainstream publications, including IR Update, Ethisphere magazine, and Directorship Magazine (NACD.) In 2015, we co-authored a white paper with Trucost (now a part of S&P Dow Jones Indices) entitled “What Matters and Where: Managing Sustainability in the Health Care Sector.” This piece discusses how to use sustainability as a financial strategy within health care to drive tangible benefits, and features case studies from Kaiser Permanente, Dignity Health, Baxter International, Inc., Novo Nordisk, and the National Health Service (United Kingdom.)

BrownFlynn also issues a quarterly newsletter to alert our stakeholders to important sustainability news items, trends, and useful tools. In 2015, we updated the format of our newsletter to include relevant news stories that correlate to our four practice areas, including news about our clients and partners. These stories cover a range of timely topics in a variety of industries to ensure we have something for everyone on our list. Further, we include BrownFlynn-specific news such as upcoming trainings,

speaking engagements, webinars, and other resources that would be beneficial to our readers. In 2015 we began offering a new service called the [BrownFlynn ESG Trends TrackerSM](#), a customizable report that allows companies to anticipate needs and proactively plan for the future. Trends Trackers provide companies with a monthly (or other frequency based on needs) snapshot of CSR/sustainability information relevant to a client's industry via credible sources such as our Bloomberg terminal, and strategic partners such as RepRisk and eRevalue.

HIGHLIGHT STORY



Uplifting Leaders* (*Who Happen To Be Women) Book Project

Principals and Co-Founders Barb Brown and Margie Flynn began work on a self-published book in 2014 that came to fruition in December 2016. *"Uplifting Leaders* (*Who Happen To Be Women)"* comprises stories from 25 accomplished, influential women executives about those who lifted them up on their journeys, as well as those they uplifted along the way. The book also offers tangible advice to current and aspiring leaders. In celebration of BrownFlynn's 20th anniversary and to 'pay it forward,' the book's net proceeds will be donated to the [YWCA's Nurturing Independence and Aspirations \(NIA\) Program](#) to support the education of young women transitioning out of foster care. BrownFlynn is incredibly grateful to the women who took time out of their busy schedules to share their life experiences for inclusion into the book, and we are proud to share this valuable resource with everyone.

Indicators

Thought Leadership Indicators & Performance

BrownFlynn diversified and expanded its thought leadership approach during 2015-2016, presenting at a wide range of events, from industry-specific professional associations to large non-profit organizations. Some of these events include:

- American Accounting Association – annual meeting
- Association of Climate Change Officers – member meetings
- Automotive Industry Action Group – Corporate Responsibility Summit
- CleanMed
- Companies vs. Climate Change Conference
- Corporate Sustainability Network
- Environmental Bankers Association –
- GreenBuild
- Michigan Green Healthcare Conference
- National Association of Corporate Directors – Global Board Leaders' Summit
- Society for Corporate Governance – national conference and Milwaukee Chapter meeting
- Sustainability Leadership Forums
- Sustainable Packaging Coalition – annual conference

- winter meeting
 - Flavor & Extract Manufacturers Association
 - Global Ethics Summit
 - Global Reporting Initiative – global conference
 - GreenBiz Forum
- Sustainable Purchasing Leadership Council – annual summit
 - SXSW Eco
 - World Business Council for Sustainable Development – seasonal meetings
 - United States Council for International Business – semi-annual meeting
 - VerdeXchange

Key Performance Indicators	2013 Performance	2014 Performance	2015 Performance	2016 Performance
Number of <i>Shift Happens</i> articles	12	12	11	9
Number of newsletter readers	680	2,432	7,297	6,320
Number of presentations at conferences	13	25	21	26
Number of white papers	1	1	1	0

Indirect Impact & Influence

G4-DMA

Through BrownFlynn's services and thought leadership, we recognize we influence and impact clients, communities, and other businesses. We pride ourselves on meeting our clients where they are in their sustainability journeys, and tailor our approaches to the culture of each organization. We continue to expand our offerings and increase our subject matter expertise in services that create sustained impact for our clients and partners. These include materiality and goal-setting, governance mapping, GRI G4 and Standards reporting, ESG ratings and rankings support, peer benchmarking, CDP and DJSI response, and more.

Our Expertise



We have seen how a materiality assessment and goal-setting session can have tangible and profound impacts on a company's bottom line through our work with our clients. Companies have made improvements in tracking ESG data to better respond to voluntary questionnaires such as CDP and DJSI, dramatically increasing their scores and becoming industry leaders. We have further educated ourselves on the latest non-financial reporting frameworks and standards to ensure our clients are ahead of the game. In short, we have built upon the work we did during our last reporting period and have taken our clients to the next level in corporate sustainability and governance performance and leadership.

Our 2014 stakeholder interviews uncovered an opportunity to increase our impact with clients. While BrownFlynn had previously worked to minimize business travel to curb emissions, clients and other stakeholders had vastly different opinions regarding BrownFlynn's business travel—while many stakeholders emphasized the need to minimize travel, clients overwhelmingly expressed the importance of face-to-face meetings. Since then, BrownFlynn has seized the opportunity to meet more clients in person at key points during a project. We also utilize teleconferencing and videoconferencing throughout projects to strengthen the client relationship.

While we have increased our client travel for project milestones since our last report, we have worked internally, as well as with local public entities, to minimize our impacts on daily transport to and from the office. For more information, please visit the [Partner for Sustained Value...Through Environmental Stewardship](#) section of the report.

G4-16

Partnerships, Memberships, & Certifications

We are proud to work in partnership with countless like-minded organizations, working together to help companies embed responsible business practices into their overall strategy. In addition, as the first U.S.-certified training partner of the Global Reporting Initiative (GRI) and the first GRI GOLD Community Member (Mike Wallace is the North America Community Leader) as well as an inaugural Advisory Partner to the Sustainability Accounting Standards Board, we are advocates for transparent reporting in accordance with globally accepted sustainability standards. In 2016, we formalized a strategic partnership with Sustainerv, a Zurich- and Boston-based corporate sustainability, analytics, and communications firm, to leverage complementary capabilities to give corporations access to a comprehensive and expanded library of sustainability services in North America, Europe, and Asia.

Strategic Partnerships

During the 2015-2016 reporting period we entered into the following strategic partnerships:

- [EcoVadis](#): BrownFlynn is the only U.S. training partner with the leader in sustainability ratings for supply chains to bring training and consulting services to North American companies to optimize their response to the EcoVadis evaluation, and to improve their sustainability performance and practices.
- [World Business Council for Sustainable Development](#) (WBCSD): As Chair of the new ESG Ratings and Rankings Working Group, BrownFlynn collaborates with WBCSD to bring unique sustainability developments and perspectives to WBCSD members. Our expertise in the financial markets, ratings and rankings, sustainable purchasing, and reporting are provided to WBCSD members through collaborative programming.

We have also maintained our partnerships with Nasdaq, Ethisphere, RepRisk, eRevalue, and Trucost (now a part of S&P Dow Jones Indices.)

Strategic Memberships & Associations

- American Bar Association’s Sustainability Task Force
- Automotive Industry Action Group (AIAG)
- Center for Health & Safety Sustainability, Advisory Board
- City of Cleveland Mayor Frank Jackson’s Sustainability Advisory Council
- Cleveland Climate Action Fund, Advisory Committee Member
- Committee on Sustainability Ratings (COSR), Microsoft Initiative – Inaugural Committee Chair
- Cornerstone Capital Inc., Global Advisory Committee
- Corporate Sustainability Network, Cleveland State University
- Epoch Pi, LLC – Advisory Board Member
- Forum for Sustainable and Responsible Investment (US SIF)
- Global Reporting Initiative (GRI) – Organizational Stakeholder, GOLD Community Member
- GreenCityBlueLake Institute, Advisory Board Member
- International Association of Business Communicators (IABC)
- Net Impact
- National Investor Relations Institute (NIRI)
- Rockefeller Foundation’s Impact Sourcing Initiative, Steering Committee
- Society for Corporate Governance
- U.N. Global Compact Signatory
- United Nations Sustainable Stock Exchange Guidance Advisory Group Member
- U.S. Business Council for Sustainable Development (US BCSD) – Founding Member
- World Business Council for Sustainable Development (WBCSD), ESG Ratings & Rankings Working Group – Acting Chair

Certifications

We also have the following certifications:

- Cleveland Small Business (CSB), Female Business Enterprise (FBE), and Local Producer Enterprise (LPE) by the City of Cleveland
- Small Business Enterprise (SBE) by Cuyahoga County Office of Procurement and Diversity
- Ohio Disadvantaged Business Enterprise (DBE) Unified Certification Program (UCP.) Under the U.S. Code of Federal Regulations (CFR), BrownFlynn’s certification as a DBE under UCP allows us to participate as a Disadvantaged Business Enterprise on federally assisted projects and/or contracts.

 INDIRECT IMPACT & INFLUENCE
 INDICATORS & PERFORMANCE

BrownFlynn influences and impacts clients, the general business community, and communities where we and our clients operate. Our services enable our clients to have a positive sustainable impact on their employees, the community, and the environment.

Key Performance Indicators	2013 Performance	2014 Performance	2015 Performance	2016 Performance
Number of active clients	34	36	35	43
Average client tenure	3.00	2.89	2.64	2.73
Number of client engagements	63	50	71	94
Number of companies trained	167	292	581	623

Economic Performance

G4-DMA

BrownFlynn is a women-owned, small business. Nearly 75 percent of small businesses fail in the first 15 years of operation.¹ Nationally, only nine percent of all firms have “high economic impact”—meaning they generate \$500,000 or more in annual revenues—and only four percent of women-owned firms do this.² As a Firm that celebrated its 20th anniversary in 2016, we are encouraged that our success defies statistics and that we have the opportunity to serve as an example to other small niche, women-owned firms.

For BrownFlynn to continue to positively impact our clients’ performance—as well as benefit our suppliers and employees—we need to profitably manage our business operations. BrownFlynn utilizes a Firm dashboard outlining organization-wide objectives and goals in these four key categories:

- Increase Revenue
- Team Development, Contribution, and Satisfaction
- Walk the Talk
- Enhance Firm Efficiency and Profitability

As our Firm grows, our goals increase and expand, including more specific targets. We report internally on goal progress quarterly which has led to a strong focus on performance that is shared and owned by the entire team. Walk the Talk was a Firm goal before we conducted our first materiality assessment, so we were pleased to have this goal validated as a material topic. To Enhance Firm Efficiency, we implemented several new tools and processes to gain individual time and project team management efficiencies, thereby enabling us to continue increasing our team utilization rates.

Improving core financial processes and discipline are essential components of sustained economic performance. To Enhance Firm Profitability, we focus significant attention on accurately scoping project work and delivering projects efficiently. Through communication with clients and by aligning expectations on desired project outcomes, we have improved the accuracy with which we price our services and profitably deliver ROI for our clients.

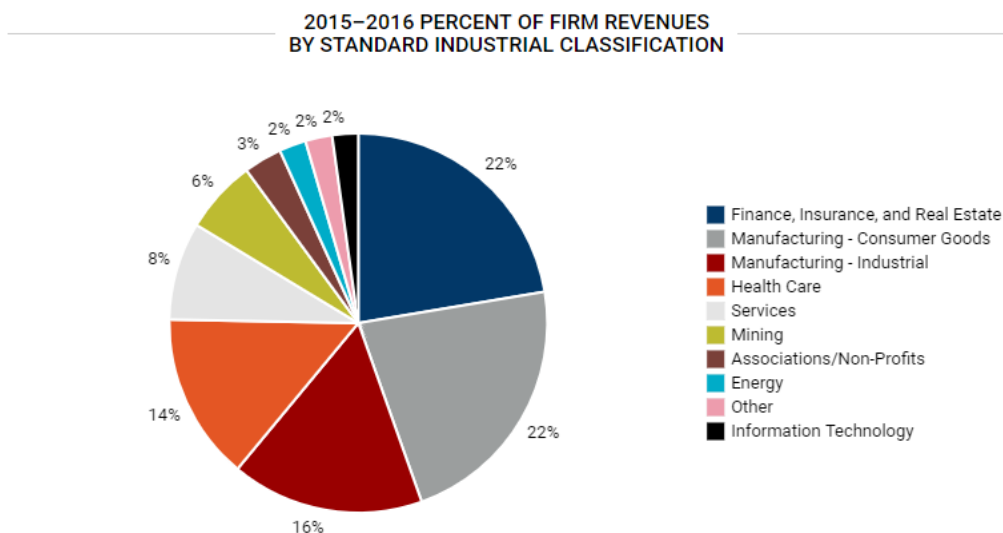
As a locally owned and operated firm, BrownFlynn contributes to our local economy and supports local clients. As a private company, we elect to not disclose proprietary and sensitive financial performance data. However, we are fully transparent with our employees about our financial performance.

¹ [Bureau of Labor Statistics](#)

² [The 2014 State of Women-Owned Business Report, commissioned by American Express OPEN](#)

In 2016, we received two business development grants from the city of Cleveland for our office move downtown to Terminal Tower, as reflected in the chart below under 2016 Performance (Financial assistance received from government.) The Business Development Grant program is designed to attract new businesses or to expand existing businesses in the city of Cleveland.

G4-8



G4-EC3, G4-EC4

ECONOMIC PERFORMANCE INDICATORS & PERFORMANCE

In 2016 we received a Business Development Grant from the city of Cleveland. BrownFlynn also gives generously of its time and talent to many organizations. Learn more in [Community Engagement & Volunteerism](#).

Key Performance Indicators	2013 Performance	2014 Performance	2015 Performance	2016 Performance	Comments
Coverage of the organization's defined benefit plan obligations	100% coverage of 401(k) "safe harbor" and discretionary contributions	100% coverage of 401(k) "safe harbor" and discretionary contributions	100% coverage of 401(k) "safe harbor" and discretionary contributions	100% coverage of 401(k) "safe harbor" and discretionary contributions	
Financial assistance received from government	None	None	None	\$13,138	In 2016 BrownFlynn received a Business Development Grant from the city of Cleveland.
Consultant utilization rate	50%	40%	50%	53%	
Total charitable cash contributions	\$7,415	\$3,325	\$7,545	\$7,143	BrownFlynn also gives generously of its time and talent to many organizations. Learn more in Community Engagement & Volunteerism .

Partner for Sustained Value...Through Our People

Our people are the most important asset of our Firm; without them, we would not be in business. We invest time and money into providing them with a safe, healthy, and enjoyable work environment, and support their personal and professional development. Our focus on Team Development, Contribution, and Satisfaction encompasses all the material topics in this section and we track progress on these topics on an ongoing basis.

In this Section

The three material social topics covered under Partner for Sustained Value...Through Our People include:

Recruiting & Retention: Providing meaningful work and professional growth opportunities including training, development plans, and coaching; offering competitive benefits packages, including SRI options in 401(k); and managing turnover by hiring right the first time.

Professional Development: Providing training; obtaining credentials in market-recognized standards; serving on nonprofit boards.

Community Engagement & Volunteerism: Serving on nonprofit boards; volunteering; and participating in community engagement efforts.

Recruiting & Retention

G4-DMA

As a small firm, attracting and retaining high-quality professionals is paramount for BrownFlynn to provide sustainable impact through our client work. BrownFlynn's hiring process targets the best and most qualified candidates, regardless of gender or race. Our definition of diversity extends beyond physical characteristics to include professional background, education, and personal life experience. Every team member brings a different skill set and expertise to the Firm that allows us to collaborate across project teams to deliver the highest quality work to our clients.

To attract and retain high-caliber employees, BrownFlynn offers market-based salaries and a competitive benefits package for a firm of our size. Though we experienced some turnover of valuable team members in 2015 due to personal and professional reasons, we have since hired seven new team members at our headquarter office, bringing our total number of employees to 18 at the end of 2016. We also hired a part-time senior advisor who is an expert in integrated reporting, helping us build service capabilities in this space, and serving as a thought leader/speaker for BrownFlynn around the country.

BrownFlynn aspires to be a great place to work with a culture that is fun, challenging, innovative, and creative. "We Are BrownFlynn" highlights our values and embodies the Firm culture. We provide opportunity for work-life balance by allowing flexible schedules and telecommuting when client commitments allow. We adhere to a 40-hour work week, except when client deadlines and tightened project timelines require otherwise. BrownFlynn has an open-door policy wherein employees are encouraged to offer honest feedback and/or suggestions to management.

Highlight Story: Analyst Materiality Assessment

In the summer of 2016, our analysts embarked on an internal materiality assessment to identify areas of importance to them specifically, as well as areas of importance to other BrownFlynn team members and clients. This exercise created dialogue about career mapping, mentoring, and attracting and retaining new talent. It also spurred discussions about areas of opportunity and growth for BrownFlynn regarding business development and client relationship building. The analysts used a forced ranking methodology to determine the relative priorities, and presented their own topic scores first before soliciting scores from other BrownFlynn team members and clients. This process was a modified approach from our traditional materiality assessments but created a great dialogue among the analysts and with the Firm overall.

Some topics emerged as most material:

- Research
- Time management and organization

- Writing
- Analysis
- Problem-solving
- Focus and efficiency
- Professionalism

We gathered key quotes from several respondents about the importance of each topic and plan to include some of these quotes on the Careers page of our website as testimonials for potential employees who are considering working for BrownFlynn.

We continue to make employee engagement and satisfaction a priority by offering team members flexible work arrangements and providing opportunities for informal gatherings inside and outside of the office. We encourage different types of interaction amongst team members such as grabbing coffee or lunch, or simply stopping by a co-worker's desk to ask how their day is going or to see if they need help with anything. Fortune's 100 Best Companies to Work For® list measures and ranks companies through analysis of the results of their Trust Index® survey and Culture Audit® questionnaire. These tools allow employees to assess their workplace on such things as the honesty and quality of communication by managers; degree of support for employees' personal and professional lives; and the authenticity of relationships with colleagues. We fully support these facets of a 'best workplace' and strive to provide our people with an inviting and friendly environment. Further, we actively seek to hire employees with diverse backgrounds and interests, and we regularly demonstrate our appreciation for all the ways in which our people are unique.

G4-LA1

RECRUITING & RETENTION INDICATORS & PERFORMANCE				
Key Performance Indicators	2013 Performance	2014 Performance	2015 Performance	2016 Performance
New Hires	5	3	3	4
Millennials	2 female/1 male, Cleveland	1 female, Cleveland	1 female/2 male, Cleveland	3 female, Cleveland
Gen X	2 female, Cleveland	1 female, Ann Arbor; 1 male, Los Angeles	0	1 male, Cleveland
Boomers	0	0	0	0
Turnover	4	4	3	0
Millennials	2 female, Cleveland	1 female, Cleveland	2 female, Cleveland	0
Gen X	1 female, Cleveland	2 male, Cleveland	1 female, Cleveland	0
Boomers	1 female, Cleveland	1 female, Cleveland	0	0
Gender diversity ratio	25% male	15% male	20% male	26% male

Professional Development

G4-DMA

Professional development is critical for a services firm. Our consultants need to be highly trained to advise clients and develop solutions. This is particularly true in the rapidly evolving field of sustainability consulting, where accepted standards are continually refined and updated. BrownFlynn annually updates its Firm dashboard, which outlines organizational objectives; team members develop their own personal dashboards that align with the Firm dashboard and include personal development goals and expectations for the calendar year.

For example, since sustainability reporting and GRI training both play a significant role in BrownFlynn's business, all consultants are required to complete BrownFlynn's GRI G4 certified two-day training course. To date, 100 percent of our team has completed training. Over the last year, we also have required all client-facing consultants and team members to pass the G4 Exam. We are proud to report that 83 percent of our team has passed the exam.

We conduct biannual performance reviews for every employee to measure progress on goals and accomplishments, and as a formal venue for discussion. We track employee training to ensure our employees can achieve the personal development goals on their personal dashboards. Employees can attend conferences or classes aligned with their development needs and they have the opportunity to contribute to thought leadership articles and conferences to develop professional writing and public speaking skills.

Every junior-level team member has a senior team member as a mentor. These mentors work closely with their mentees, allowing for learning and development to take place every day. Mentors are an integral part of developing a mentee's personal dashboard, and lead the mentee's review process. Beyond working closely, mentors are responsible for checking in with mentees, not just to discuss work-related issues, but also to build a personal relationship and ensure mentees bring their 'whole self' to work every day. For 2017, the Firm set a goal of at least six meetings per year between mentors and mentees.

PROFESSIONAL DEVELOPMENT
INDICATORS & PERFORMANCE

Key Performance Indicators	2013 Performance	2014 Performance	2015 Performance	2016 Performance
Average Employee Training Hours				
Principal	2.00 FTE, 3.25 average hours	2.00 FTE, 6.00 average hours	2.00 FTE, 7.13 average hours	2.00 FTE, 4.00 average hours
Director	1.00 FTE, 0.00 average hours	2.88 FTE, 7.22 average hours	3.00 FTE, 10.75 average hours	3.00 FTE, 26.67 average hours
Senior Consultant	4.50 FTE, 31.06 average hours	3.02 FTE, 27.81 average hours	3.00 FTE, 54.00 average hours	4.00 FTE, 19.06 average hours
Associate Consultant/Analyst	3.53 FTE, 10.04 average hours	4.79 FTE, 4.80 average hours	5.125 FTE, 54.56 average hours	6.65 FTE, 28.78 average hours
Employees Receiving Reviews	100%	100%	100%	100%

Since transitioning to new time tracking software in 2016, we can distinguish between training received and training provided for team members. We ask employees to track professional development hours in four categories: attended training; self-directed learning; attended conference; and mentoring/performance reviews. This has given us a better idea of how employees are spending their time for professional development, and helps identify potential gaps among individuals and position level.

Community Engagement & Volunteerism

G4-DMA

At BrownFlynn, giving back to our local communities is core to our culture. Stakeholders stressed the importance of employee involvement in community organizations and participation on boards, stating BrownFlynn employees are poised to contribute to boards given their skillsets.

As a give back to the community in celebration of our 20th year in business, Principals and Co-Founders Barb Brown and Margie Flynn co-authored and self-published a book featuring stories and advice from 25 accomplished, influential women executives describing their personal experiences and journeys to success. The Firm has pledged to donate all net proceeds from book sales to support the education of young women transitioning out of foster care through the [YWCA Greater Cleveland's Nurturing Independence and Aspirations \(NIA\) Program](#). BrownFlynn is incredibly grateful to the women who took time out of their busy schedules to share their life experiences for inclusion into the book, and we are proud to share this valuable resource with everyone. Our BrownFlynn team members invested almost 800 hours into the book project during the reporting period.

During our 2015 staff retreat, we visited [Spice Acres Farm](#) to volunteer our time to tend to the grounds. Spice Acres is family-owned by a local chef and caterer, and serves as the main source of crops and livestock for his businesses. Spice Acres is one of 11 farms that are a part of a farm-leasing program in the [Cuyahoga Valley National Park](#) called the [Countryside Initiative](#). This Initiative is managed in partnership with the [Countryside Conservancy](#), and is the only program in the country that conserves National Park land through sustainable farming. Our team took a tour of the farm and learned about sustainable farming from the chef, and we capped off our day with a wonderful dinner prepared by the catering business, Spice of Life. We are lucky to live and work in proximity to such a wonderful resource and program.

We promote volunteerism in our business and culture through our Volunteer Time Off policy, which offers each employee 40 hours of paid volunteer time annually, including community involvement in performance reviews, and sponsoring company volunteer efforts.

Our team members serve on several boards and volunteer their time and talent to non-profit organizations in the Cleveland, Ann Arbor, and Pasadena areas, including:

- Adoption Network Cleveland
- American Cancer Society
- Aurora Local Schools
- Avon Local Schools
- Big Brothers Big Sisters of Greater
- Desmoid Tumor Research Foundation
- Epoch Pi, LLC
- Food Gatherers
- Girl Scouts of Northeast Ohio
- GreenCityBlueLake Institute

- Cleveland
 - Center for Arts Inspired Learning
 - Chagrin Valley Little Theatre
 - Chester County Down Syndrome Interest Group
 - City of Cleveland Mayor Frank Jackson's Sustainability Advisory Council
 - City Year
 - Cleveland 2030 District
 - Cleveland Climate Action Fund
 - Cleveland Young Professional Senate
 - College Now Greater Cleveland's Emerging Leader Program
 - Cornerstone Chapel
 - Corporate Sustainability Network
- Hingetown Hoedown Music Festival
 - John Carroll University
 - Junior Achievement
 - Leadership Cleveland
 - Ohio University Honors Tutorial College Board of Visitors
 - St. Paschal Baylon Church
 - The Toledo Naturalists' Association
 - Udall Alumni Association
 - Veggie U
 - Weatherhead School of Management, Case Western Reserve University

Community Highlights

Associate Consultant [Marissa Brydle](#) is the 1st Vice Chair of the board of directors for Adoption Network Cleveland, a non-profit organization that provides support services for anyone touched by adoption or youth in foster care. Marissa has served on the board since 2011, and is co-chair of the Outreach & Development Committee and a member of the Special Events Committee.

Associate Consultant [Jared Robbins](#) serves on the board of directors for the Cleveland Young Professional Senate (CYPS), an all-volunteer, non-partisan, non-profit organization dedicated to the advancement and inclusion of young professionals in civic decision making. BrownFlynn happily donates our office space as the meeting location for CYPS' board. In 2016, CYPS partnered with The City Club of Cleveland and The Cleveland Foundation to present the Greater Cleveland Caucus Series, a year-long series of events to foster community engagement among Greater Cleveland residents.

An alumnus of City Year, Associate Consultant [Jared Robbins](#) continues to give back to City Year and the Cleveland Metropolitan School District through his service on the City Year Cleveland Alumni Board. City Year, an AmeriCorps organization, partners with public schools in high-poverty communities to provide high-impact student, classroom, and school-wide support, to help students stay in school and on track to graduate from high school, ready for college and career success.

Senior Consultant [Jessica Urdangarin](#) participated in the American Cancer Society's Relay for Life in 2015 and 2016, along with her two children. She also taught second grade students (2015) and first grade students (2016) through Junior Achievement.

Senior Design Consultant [Jennifer Griffith](#) volunteered her time and talent for many organizations during 2015-2016, including the Chester County Down Syndrome Interest Group, the Chagrin Valley Little Theatre, and the Girls Scouts of Northeast Ohio. For CCDSIG, Jen designed a logo, medal, and t-shirt for their 3.21 Go Run for World Down Syndrome Day 2016. The logo and medals were designed to be reused each year with different ribbons. She also designed the poster for the Youth Theatre's production of Tales from the Brothers Grimm. Jen is a regular volunteer for the Girl Scouts of Northeast Ohio (as well as an adult member), including community service days, cleanup projects, food pantries, and camping with youth girl scouts.

Senior Consultant [Jennifer Andress](#) serves on the board of directors for Veggie U, an organization dedicated to increasing children's awareness of healthy food options and teaching them how real food reached their plate. She is also a co-organizer for the Hingetown Hoedown, an annual folk, roots, and bluegrass festival that aims to bring the music of the mountains to Cleveland's city streets. The festival is an all-day event that shuts down several city streets in the blossoming Hingetown neighborhood in Cleveland, and brings Ohio-based musicians and Cleveland-based food and art vendors together for a low-waste, high-energy event.

Analyst [Kate Lasco](#) serves as chair of communications for the Udall Alumni Association board of directors. The Udall Foundation provides student scholarships and funding in fields related to environmental protection and Native American issues and rights.

In 2015 the [BrownFlynn Team](#) volunteered at Spice Acres Farm as part of our annual staff retreat. We helped tend to the grounds while learning about sustainable farming, and enjoyed a delicious meal prepared by the Farm's catering business, Spice of Life.

Indicators

COMMUNITY ENGAGEMENT & VOLUNTEERISM INDICATORS & PERFORMANCE				
Key Performance Indicators	2013 Performance	2014 Performance	2015 Performance	2016 Performance
Paid Volunteer Time Off Hours	345.75	343.25	263	290.6
Paid Volunteer Time Off Value	\$94,944*	\$85,406*	\$59,261	\$62,666
Additional Community Hours	87.75	326.75	326.25	349.85
Total Volunteer Hours	433.5	670.0	589.25	640.45

*Calculated at BrownFlynn's actual hourly rates by role.

Partner for Sustained Value...Through Environmental Stewardship

As a corporate sustainability and governance consulting firm, we are committed to the preservation of our planet. We understand the impacts we have on the environment and recognize that natural resources are finite. Given our size as an organization, our direct environmental impact is limited and environmental topics did not rise to the threshold of materiality; nevertheless, we strive to “walk the talk” every day, both individually and collectively as a Firm.

Transport

Since our last report, the topic of Transport has become increasingly important internally due to our move to downtown Cleveland. Situated in the central business district has increased our team members’ proximity to the office, train stations, and bus stops. 80 percent of our Cleveland staff now walks, carpools, or takes public transit to work. In 2016, we were honored to receive a bronze award for the [Commuter Choice Challenge](#), as well as the small business prize (see highlight story.) This was a nice improvement from our Honorable Mention in 2015. Our employees appreciate the local transit options and, beginning in January of 2017, we enhanced our benefits package to include pre-tax transit passes, with a firm subsidy, for employees through the [Greater Cleveland RTA Commuter Advantage program](#).

Team members still travel for project kick-off meetings and key milestones during a project, as well as for business development, conference presentations, and BrownFlynn-hosted trainings. However, we conduct meetings via phone or video conference as often as possible to reduce our carbon footprint, and correspond daily via email.

HIGHLIGHT STORY



BrownFlynn Wins Commuter Choice Challenge Award

Eighty percent of our headquarter staff takes public transit (train or bus), carpools, or walks to work every day. Because we encourage each other (where possible) to use means of transportation other than driving, BrownFlynn took home the bronze award and the small business prize for the Commuter Choice Challenge. The Challenge is an initiative that was created in 2016 by the Northeast Ohio Area-wide Coordinating Agency (NOACA) and the city of Cleveland to celebrate the [Year of Sustainable Transportation](#). The Challenge will continue in 2017, and organizations are encouraged to continue supporting employee health and wellness, and more sustainable forms of transportation.

Other Environmental Impacts

Our office environmental policy includes guidance on conserving resources and energy, as well as the purchasing of recycled and post-consumer products from sustainable vendors and suppliers. We recycle all our recyclable waste, and per our office environmental policy, every employee has a recycling bin at their desk that feeds into larger receptacles in our office to capture all paper and plastic waste. When the receptacles are full, our landlord employs a third-party vendor to pick up and process our recyclables.

As a tenant in a large multi-office facility, we do whatever possible to conserve electricity, heat, air conditioning, and water. Because we lease our office space, and are in a historic property, there are limits to what we can control. However, we regularly engage with our landlord to discuss ways to maintain the office as efficiently as possible, and control those aspects that we can such as replacing incandescent lightbulbs with LED bulbs when replacements are needed.

GRI Content Index

The disclosures for our 2015/2016 Sustainability Report are listed below. No data in this report have been externally assured.

General Standard Disclosures

GRI Indicator	Description	Location
Strategy & Analysis		
G4-1	Statement from the most senior decision-maker of the organization about relevance of sustainability to the organization and the organization's strategy for addressing sustainability	Principals' Letter
Organizational Profile		
G4-3	Name of the organization	BrownFlynn, Ltd.
G4-4	Primary brands, products, and services	Consulting
G4-5	Location of organization's headquarters	Cleveland, Ohio
G4-6	Number of countries where the organization operates, and names of countries with significant operations or that are specifically relevant to the sustainability topics covered in the report	BrownFlynn operates solely from the United States, however we serve clients globally.
G4-7	Nature of ownership and legal form	BrownFlynn is a registered, limited commercial partnership.
G4-8	Markets served	Economic Performance

GRI Indicator	Description	Location
G4-9	Scale of the reporting organization	In 2016, we had 18 full-time employees in 3 locations. To maintain the confidentiality afforded a private company, BrownFlynn chooses not to publicly report net sales, total capitalization, or quantity of products and services provided.
G4-10	Total workforce by employment type, employment contract, and region, broken down by gender	At the end of 2016, BrownFlynn had 13 female and five male employees. Our Ohio office included two co-owners (female), two directors (female), and 11 consultants (seven female, four male). BrownFlynn also had remote offices in Michigan (one female consultant) and California (one male director).
G4-11	Percentage of total employees covered by collective bargaining agreements	Collective bargaining agreements are not applicable for our employees.
G4-12	Description of the organization's supply chain	As a consultancy, BrownFlynn's supply chain is simple. BrownFlynn's main suppliers of goods include office supplies and warehouse stores, while services suppliers include our landlord, IT, and travel providers. Others influencing BrownFlynn's operations include customers, government, marketing partners, and sustainability organizations such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and The International Integrated Reporting Council (IIRC).

GRI Indicator	Description	Location
G4-13	Significant changes during the reporting period regarding organization's size, structure, ownership, or supply chain	No significant changes to report.

Commitments to External Initiatives

G4-14	Whether and how the precautionary approach or principle is addressed by the organization	BrownFlynn's services do not require the precautionary approach. However, we consider the safety of our employees and clients in everything we do.
G4-15	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses	Walk the Talk
G4-16	Memberships in associations and/or national/international advocacy organizations	Indirect Impact & Influence

Identified Material Aspects & Boundaries

G4-17	Entities included in the organization consolidated financial and nonfinancial reports	BrownFlynn, Ltd.
G4-18	Process for defining report content	Material Topics & Boundaries
G4-19	Material aspects identified in the process for defining report content	Material Topics & Boundaries
G4-20	For each material aspect, the aspect boundary within the	Material Topics & Boundaries

	organization	
GRI Indicator	Description	Location
G4-21	For each material aspect, the aspect boundary outside the organization	Material Topics & Boundaries
G4-22	Explanation of the effect of and reasons for any restatements of information provided in earlier reports	In the previous report we stated that we did not produce a whitepaper in 2014; we did produce one whitepaper in 2014.
G4-23	Significant changes from previous reporting periods in the scope and aspect boundaries	Material Topics & Boundaries
Stakeholder Engagement		
G4-24	List of stakeholder groups engaged by the organization	Stakeholder Engagement
G4-25	The basis for identification and selection of stakeholders with whom to engage	Stakeholder Engagement
G4-26	The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process	Stakeholder Engagement
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics	Stakeholder Engagement

	and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns	
GRI Indicator	Description	Location
Reporting Profile		
G4-28	Reporting Period	January 1, 2015 through December 31, 2016
G4-29	Date of most recent previous report	2016, covering the period of January 1, 2013 to December 31, 2014
G4-30	Reporting cycle	Biennial GRI reports; Annual UNGC Communications on Progress
G4-31	Contact point for questions regarding the report or its contents	E-mail feedback to us at sustainability@brownflynn.com .
G4-32	'In accordance' option and GRI Content Index	Our 2015–2016 Sustainability Report, Partner for Sustained Value, is written in accordance with the Global Reporting Initiative's (GRI) G4 guidelines for a Core level report.
G4-33	Policy and current practice with regard to seeking external assurance for the report	We do not seek external assurance.
GRI Indicator	Description	Location
Governance		
G4-34	Governance structure of organization, including	Partner for Sustained Value...Through Our Work

	committees of the highest governance body	
GRI Indicator	Description	Location
Ethics & Integrity		
G4-56	The organization's values, principles, standards, and norms of behavior such as codes of conduct and codes of ethics	Partner for Sustained Value...Through Our Work

Specific Standard Disclosures

GRI Aspect	Material Topic	GRI Indicator	Description	Location
Economic				
Economic Performance	Economic Performance	G4-DMA	Disclosure on Management Approach for Aspect	Economic Performance
Economic Performance	Economic Performance	G4-EC3	Coverage of the organization's defined benefit plan obligations.	Economic Performance
Economic Performance	Economic Performance	G4-EC4	Financial assistance received from government.	Economic Performance
Indirect Economic Impacts	Indirect Impact & Influence	G4-DMA	Disclosure on Management Approach for Aspect	Indirect Impact & Influence
Indirect Economic Impacts	Indirect Impact & Influence	G4-EC8	Significant indirect economic impacts,	Indirect Impact & Influence

			including the extent of impacts.	
Indirect Economic Impacts	Indirect Impact & Influence	Indicators	Number of Companies Trained	Indirect Impact & Influence
Indirect Economic Impacts	Walk the Talk	G4-DMA	Disclosure on Management Approach for Aspect	Walk the Talk
Indirect Economic Impacts	Walk the Talk	Indicators	Respond annually to the United Nations Global Compact Communication on Progress.	Walk the Talk
Indirect Economic Impacts	Walk the Talk	Indicators	Publish a GRI report every two years.	Walk the Talk
Indirect Economic Impacts	Walk the Talk	Indicators	Conduct a materiality assessment every three years.	Walk the Talk
Indirect Economic Impacts	Thought Leadership	G4-DMA	Disclosure on Management Approach for Aspect	Thought Leadership
Indirect Economic Impacts	Thought Leadership	Indicators	Number of <i>Shift Happens</i> articles.	Thought Leadership
Indirect Economic Impacts	Thought Leadership	Indicators	Number of newsletter readers.	Thought Leadership
Indirect Economic Impacts	Thought Leadership	Indicators	Number of presentations at conferences.	Thought Leadership

Indirect Economic Impacts	Thought Leadership	Indicators	Number of white papers.	Thought Leadership
GRI Aspect	Material Topic	GRI Indicator	Description	Location
Labor				
Employment	Recruiting & Retention	G4-DMA	Disclosure on Management Approach for Aspect	Recruiting & Retention
Employment	Retention & Recruiting	G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region.	Recruiting & Retention
Training & Education	Professional Development	G4-DMA	Disclosure on Management Approach for Aspect	Professional Development
Training & Education	Professional Development	G4-LA9	Average hours of training per year per employee, by gender and by employee category.	Professional Development
Training & Education	Professional Development	G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	Professional Development

GRI Aspect	Material Topic	GRI Indicator	Description	Location
Society				
Local Communities	Community Engagement & Volunteerism	G4-DMA	Disclosure on Management Approach	Community Engagement & Volunteerism
Local Communities	Community Engagement & Volunteerism	Indicators	Total Volunteer Hours	Community Engagement & Volunteerism