

# Greenhouse Gas Emissions Accounting for a Professional Services Firm

**Executive Summary**  
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**FORVIS**

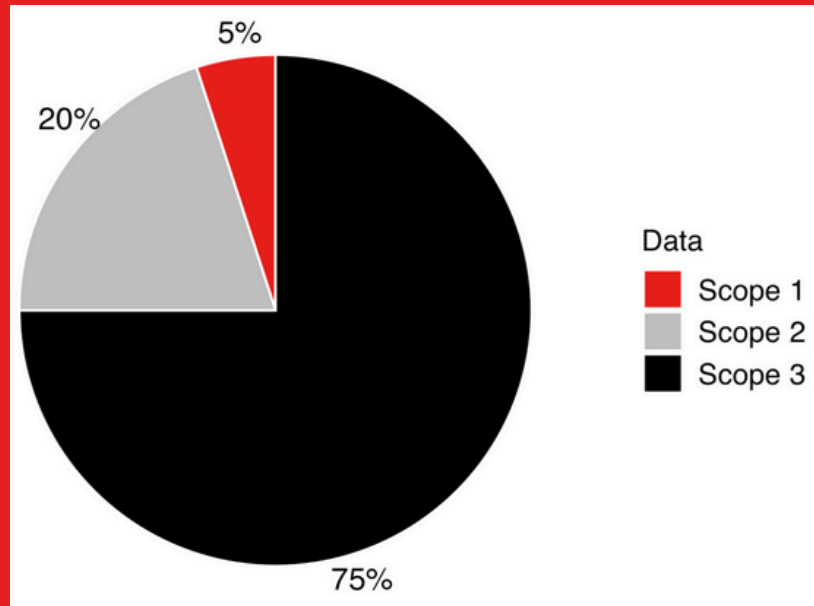


Businesses play a vital role in driving down greenhouse gas (GHG) emissions and building a resilient, zero-emissions economy to avoid the most catastrophic impacts of climate change. To manage its environmental impacts and contribute to lowering emissions to keep global warming below 1.5 degrees Celsius, the professional services firm, FORVIS with the help of the Bren team, calculated its GHG emissions. This will allow FORVIS to implement emissions reduction strategies and serve as a model to improve its recommendations to hundreds of its clients, creating a cascading effect of measuring carbon footprints and undertaking decarbonization across various industries. To calculate and manage the company's GHG emissions, FORVIS enlisted the help of a group of Masters of Environmental Science & Management students from the Bren School at the University of California Santa Barbara.

## Our Approach

Our project calculated the baseline Greenhouse Gas (GHG) Inventory of the professional services firm FORVIS for the fiscal year 2023 (June 2022 - May 2023). We gathered, organized, and resolved gaps in the dataset to calculate an audited and assured inventory encompassing Scopes 1, 2, and 3. For the firm to conduct emissions calculations annually, our team developed an interactive calculator tool specific to FORVIS using accounting standards in line with the GHG Protocol Corporate Standards. Additionally, we created an Inventory Management Plan to accompany the Excel calculation tool and outlined operating procedures to ensure repeatability for continued analysis, including data collection, assumptions, calculation methods, and reporting. Lastly, our team identified hotspots and areas for emissions reduction based on inventory findings.

# Greenhouse Gas Inventory Results



# Top Emissions Drivers

- 1. Business Travel**  
35% of the total Inventory
- 2. Electricity**  
19% of the total inventory
- 3. Purchased Goods & Services**  
16% of the total inventory
- 4. Employee Commuting**  
8% of total inventory
- 5. Capital Goods**  
6% of total inventory

## Top Emissions Reduction Actions

### Reduce business travel

Business travel comprised 46% of Scope 3 emissions and 35% of the total inventory. It is essential to consider reducing unnecessary business travel moving forward to make the largest impact on the firm's total emissions.

### Lease LEED-certified office buildings

Making this switch would reduce overall energy consumption and reduce emissions. Since FORVIS does not own any buildings, this recommendation is currently the only financially viable emissions reduction strategy available for the firm to decarbonize its built environment.

### Reduce office square footage

Maintaining offices with a low employee count will likely make it difficult for the firm to meet its emissions reduction goals. Our report highlights offices where resources and funds are probably being used ineffectively.

## Data Collection Recommendations

1. Implement standardized utility data reporting
2. Move away from data reported in USD
3. Map general ledger to NAICS codes
4. Implement an annual commuting survey

## Emissions Reduction Scenarios

### Scenario 1

Reduce relevant leased office space

### Scenario 2

Reduce relevant office space, and reduce business travel by 20%

### Scenario 3

Reduce relevant office space, reduce business travel by 20%, and lease 20% more LEED-certified buildings

