



2021 Accounting MOVE Project Report

# Permanent Progress from Pandemic Pivots

Remote and Hybrid Workplaces Accelerate the Demand  
for Corresponding Career Paths



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# New and Retooled Diversity Programs Forge Fresh Relevance by Centering on Inclusion

Nobody saw any of it coming—the wrenching events of 2020 that continue to roil the American economy, culture and workplace norms in 2021.

The twin shocks of a pandemic and escalated pressure for racial justice and equity propelled deep change at accounting and advisory firms. Many of the innovations forced in 2020 are morphing into wholly new ways of identifying and cultivating diverse talent.

In some instances, pandemic-propelled change accelerated existing trends. The historic strengths of women leaders—communication, collaboration and community-building—were the operational superpowers that kept firms on track, especially in spring of 2020 and late summer of 2021, when COVID-19-forced shutdowns tangled daily operations. Firms that had instituted remote work platforms and management structures to retain women found themselves with a compelling advantage in immediately capturing COVID-19 generated work.

In summer 2020, shocking events that sparked widespread protests and heightened demands for racial justice and accountability pushed MOVE Project firms to retool diversity priorities. The pressing need for structured, measurable, consistent change at all employers crescendoed in 2020 for Black Americans and crested in early 2021 for Asian-Americans.

Seven firms that had previously relied on cultural strengths to attract and advance women rapidly formalized their intuitive capabilities to full-fledged diversity, equity and inclusion programs. Meanwhile, firms with ongoing diversity, equity and inclusion programs recentered programs around inclusion. Additionally, firms experimented with virtual versions of employee resource groups specifically for working parents.

With remote and hybrid work cemented into firms' operating plans and employees' expectations, firms realized that they must translate successful pandemic responses to new strategies for finding and cultivating professionals, no matter where they are located or how they want to work. The shocks of 2020 have opened the way for career and talent development approaches that continually adapt to changing economic and personal circumstances, converting the demands of constant change to energy for firm and individual growth.

## Market Advantages Emerge by Expanding Proven Paths for Women

Firms that had already established remote work career tracks and robust platforms for team and client collaboration were perfectly positioned to capture new business created by COVID-19 policy and regulatory responses.

For years, BeachFleischman has been building out fully remote career tracks. Initially designed to retain employees who relocated to other states and then expanded to retain technical experts as they had families, the firm fully integrates its performance and marketing tracking systems with remote-friendly professional and career development. Doing right by working mothers suddenly became a silver cannon when the country lurched into complicated and critical COVID-19 responses. Some firms—and many client companies—had to first establish remote work setups, protocols, security and team communication guidelines. Only then could they fully concentrate on seizing the trove of advisory, tax and other opportunities that erupted from Washington.

However, BeachFleischman had its remote work protocols and engineering already in place. The remote professional who headed up the firm's PPP practice already had top-notch webinar and virtual presentation capabilities, said Karen Mattull, chief operating officer. "Suddenly, that was a showcase skill," said Mattull. "She ramped up the practice in an extremely short period of time."

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**— Jennifer Dizon, partner, Hood & Strong**

Similarly, Kaiser Consulting's longstanding protocols for remote work—75% of its employees typically work at client locations—positioned the firm to rapidly redirect to remote work in response to clients' ongoing needs, said Angela McDermott, managing director of operations.

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## **Remote and Hybrid Workplaces Accelerate the Demand for Corresponding Career Paths**

Clark Nuber principal Kelly Rancourt found that audit clients needed help on three fronts: getting ongoing work accomplished, quickly adapting onsite audit habits to online venues, and learning new technology to re-orient future audits around hybrid work.

The confluence of urgent priorities quickly revealed innate project management and client relationship strengths that otherwise might have taken years to emerge, she said. Daily status meetings revealed daily roadblocks to accomplishing work and invited everyone's input to resolve the barriers. "That brought out the people who were good at project management and team management, and it came to light more quickly than it might have," Rancourt said.

"Training people is difficult to do via sharing screens. People who were natural at training, and who could pick up on people's learning styles—that accelerated their competency. Someone who was a young associate at the beginning of the season was an in-charge by the end because of their ability to help clients and train effectively. It used to take two to three years to get to the next level. Now, we have people who have been here a year and who now take the lead on a project. It's scary, but they get a lot of support and they've got a lot more confidence in their abilities."

The "remote default" mode of operating in 2020 suddenly made diversity discussions more accessible as people could attend from their desks without compromising billable time. But remote work also presents new barriers going forward, if firm leaders revert to old habits for pulling rising talent into fast-breaking developmental assignments. If people who are onsite are literally in the right place at the right time to catch opportunities, remote workers will be left behind. Some firms have identified this tendency to "proximity bias" as a threat that could undermine carefully constructed modes of ensuring that women and ethnic minorities are equitably offered chances for high-profile assignments and are already coaching senior leaders in how to neutralize this new bias.

# Asian-American Women Elevate Their Voices

When the Black Lives Matter movement emerged nationally in 2020, some Asian-American women in the accounting and advisory profession deliberately stayed on the sidelines, so as to not compete with the urgent message.

When similar issues of racial stereotyping about Asian-Americans emerged in spring 2021, Asian-American women knew they needed to make the most of their moment in the spotlight that had suddenly swung in their direction.

Firms that already had employee resource groups for Asian-Americans were prepared when breaking news swung the spotlight in their direction in early 2021, when a spate of attacks on Asian-Americans

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sparked debate about the "model minority" stereotype and consequent workplace dynamics.

"Our Asian employees had the lowest promotion rate in our firm," said Bencich, citing the publicly released 2020 Moss Adams Inclusion & Diversity Annual Report. Bencich is of Filipino descent. During Asian-American and Pacific Islander Heritage Month, the Moss Adams Asian-American business

resource group held a panel discussion followed by breakout group discussions. "It was an opportunity for our Asian employees to share their stories and for allies to better understand the AAPI experience. Business resource groups provide a sense of belonging and contributes to developing strategies on how to retain and advance underrepresented employees."

OUM, long a leader in cultivating Asian-American talent, continues to build new channels of business development especially helpful for those who are reticent to be socially assertive—a common difficulty for Asian-American women. "Each of our team members' goals are tailored to them," said partner Doug Pallotta. "Maybe someone records a podcast or writes an article. Everyone—no matter their comfort zone—can contribute to business development and firm growth." One new tactic: requiring each senior

manager to identify three referral sources they can meet with quarterly.

Pat Suarez is still new to Frazier & Deeter: as a tax associate, she joined the firm in 2020 immediately after earning a master's degree and only a couple of years after a successful internship. Onboarding during the forced remote work that was the norm in 2020 to a satellite Las Vegas office of a firm based 2,000 miles away in Las Vegas, she felt disconnected from senior women leaders.

Suarez also discovered that her family culture did not position her for easy or assumed authority at work. "I grew up in a very reserved culture, being from the Philippines. I wasn't trained to talk much as a kid," she said. "I'm the first business professional in my family. My stepfather worked in the hospitality industry and my mother was a homemaker. I didn't have that guidance as to how to negotiate for myself, or how to talk with partners."

The wholesale pivot to remote work had the unintended silver lining of connecting Frazier & Deeter women across geographies and practices. The firm rallied its first structured diversity, equity and inclusion effort, and Suarez sat in on several of the organizational meetings—an option that would not have existed had the normal onsite work arrangement been operational.

But the "virtual window equity" afforded by the typical online meeting format, in which each participant occupies an equally sized rectangle, put Suarez in the mix with senior women leaders. When the conversation swung around to adding a women's component to the overall DEI mission, Suarez took her chance. She advocated for the initiative—and now leads it. "I'm learning my leadership style," Suarez said. "I'm more the moderator who listens to what others say and who brings it to life."

She's also aware that her intuitive style, which stems partly from her cultural upbringing, will need to be deliberately cultivated to win clients, mentor others, and confidently handle complex client relationships. Now, says Suarez, with her solo turn in the firm's new DEI chorus, she believes she has positioned herself to speed her own path to leadership as she learns alongside other firm senior women. ●

Hybrid work arrangements will require yet another shift in leadership style—the ability to manage each project or engagement according to the unique arrangement of remote and hybrid work for just that instance, said Kim Judy, head of human resources for MCM CPAs. In the past, leaders could reasonably assume that most workers would be onsite for most of the work. Now, collaboration platforms, schedules, and work hour availability will likely vary by season and team composition, she said, which means that managers and senior leaders must develop a “work mode” gear to arrange the components for each engagement.

If there’s one takeaway from the seemingly never-ending, constantly morphing pandemic, it’s that talent, equity and employee resource initiatives can be retired just as quickly as they can be launched.

Fast-breaking business conditions call for an equally rapid rollout of special interest groups that can tackle both problems and opportunities. Not every initiative needs to be designed painstakingly over months with an acute awareness of setting precedent for multiple generations of firm leadership. In fact, there’s an argument to be made that with a clear mission closely held across all levels of a firm, fast-start, quick-stop initiatives could be a new form of employee support and development that complement ongoing partner preparation programs.

Virtual work has elevated women’s profiles across Moss Adams, said Tricia Bencich, inclusion and social responsibility associate director. In the wake of the George Floyd murder and protests for racial justice in summer 2020, Moss Adams accelerated its inclusion and diversity efforts to make meaningful and long-term change. The firm’s eight business resource groups replicate the proven formula Moss Adams has honed over 13 years for Forum W (its multi-faceted effort to advance women) customizing content and advocacy for each additional group’s unique mission.

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In the past, Forum W involvement helped women gain traction with leadership skills and visibility. That same model is proving out in the broader rollout of additional business resource groups, as group leaders rapidly raise their profiles with firm leaders in both geographies and practice areas, she explained.

“Being virtual has been good for all our business resource groups because we can connect more easily across the firm,” said Bencich. “Virtual events give us the ability to invite everyone in the firm, and is an opportunity to connect with people we wouldn’t normally have the chance to. When we transition to working in the office more regularly, we’ll continue to host virtual events to provide a venue for people across the entire firm to connect.” ●

# Lurie Foundational to Lead Local Business Restoration in Minneapolis Neighborhood Hit Hard by Protests in Summer 2020

May 25, 2020 changed everything for Allison Sharkey.

She was the executive director of a neighborhood business development nonprofit, the Lake Street Council, in Minneapolis. The council had three staffers and a budget just shy of \$500,000. Sharkey's days were occupied with helping new and ongoing business owners navigate licenses, loans, hiring and operations—and how to survive the COVID-19 pandemic.

Then, just a mile from the council office, Minneapolis police officer Derek Chauvin forced George Floyd to the ground. With residents taking videos of the incident, Chauvin suffocated Floyd with his knee. The incident touched off a [summer of protest](#) across the country, with the council's neighborhood at the epicenter. Arson, looting, and mayhem destroyed the life's work of hundreds of small business owners in the council's area.

The ruins were still smoldering when a member of Sharkey's staff realized that the floodlight of attention might be trained to draw financial assistance to help the area rebuild. The council added a simple appeal to its web homepage and a link to convert goodwill to donations. All the donated funds would go directly to help area businesses, the council promised.

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— Allison Sharkey, Lake Street Council executive director

Money poured in. First the \$20,000 that the staffers thought might arrive, then \$200,000, then \$2,000,000 and more, mainly from Minnesotans, but also from sympathetic Americans across the country. Most of the donations were small—under \$100. Many were accompanied by notes of encouragement.

"There were literal, physical buckets of money in the

post office. Checks just sitting there, piled up because of delayed mail delivery because of COVID-19 and because of the riots," said Sharkey. "We went from being a four-[person] staff, half-million-dollar-budget to \$12 million in just a few weeks, and we had to sort through that money and handle it properly. That's as far as we thought."

Despite her shock, Sharkey had the presence of mind to realize that she needed high-level financial guidance. She turned, of course, to her board. One board member is a business owner whose company relies on Lurie, the venerable Minneapolis CPA firm (and perennial on the MOVE Project list of Best CPA Firms for Women). The board member called Lurie and Lurie called on Becky Munson.

Serendipitously, Munson had years of experience with advising nonprofits, though she had recently joined Lurie to work on unrelated projects.

Munson pulled up the Lake Street Council website and the first big problem stared back at her. The very wording of the simple appeal inadvertently boomeranged donation credit card processing fees back to the council.

"I realized we had some major issues," said Munson. "There are technical rules about how you use money in nonprofits, such as how to track restricted funds. The wording that 100% of the donation, not 100% of the proceeds, would go to rebuild the community, amounted to \$300,000 in fees. I told them, 'we will have an audit later, I assure you, so we need to figure this out.'"

Lurie leadership commissioned Munson to devote most of her working hours to Lake Street pro bono. Now, more than a year into the engagement, Munson functions as the virtual director of finance for a reduced fee.

"Oh, that was a moment of panic, that the fees were nearly the same as our annual budget," said Sharkey. "I nearly had a heart attack."

Financial defibrillation was the first order of business: Meticulous financial management was essential to show how the small nonprofit handled a high-stakes windfall, to build trust of major corporate donors. Then, Munson structured policies and guidelines for handling the funds; hiring staff; and reframing the council's scope to draw in more Black businesses and owners. The Council launched a grant program, channeling \$6 million to help small businesses with disaster recovery.

By the end of 2020, the Lake Street Council had received \$12 million; tripled its staff; revised and

introduced new grant guidelines so that businesses whose records were destroyed could rapidly gain funds to rebuild; and established itself as the flagship for the neighborhood's recovery.

"Becky was a right hand person to me, providing advice on so many questions I had no idea an accountant would know how to answer," said Sharkey. "She brought so much more than the numbers. Now we're turning to the future, how do we help with development of the area, and how do we help business owners to take the next economic step." ●

## 2021 Accounting MOVE Project Qualitative Highlights

### **M**oney: Pay Equity Policies and Practices

- **45% of firms now track pay equity for new hires, compared to 41% in 2020**
- **59% of firms now track pay equity by firm department, up from 55% in 2020**
- **45% of firms apply pay equity audits and analysis on an "as needed" basis, down from 69% in 2020**

According to an August, 2021 study released by PWC, pay level is a key factor for 46% of women who are seeking new jobs, and for 82% of Hispanic and 67% of Black employees. Pay is the No. 1 factor that drives employees to change their type or place of employment, followed closely by job flexibility; career advancement opportunities; and benefits, the PWC study reported.

Firms have received the message. The emerging norm pivots on consistent analysis and measurement of pay levels and equity from several perspectives.

The perception or reality of pay levels and inequities can be a tip factor for women debating whether or not to continue with their current employers. With new regulations requiring federally regulated employers to prove pay equity process and measurement, firms have the chance to convert pay equity transparency, communication, and internal training to a point of trust with employees and potential recruits.

Overall performance keyed to competencies is a nuanced and accurate way to translate work results to pay, say some firms. Bader Martin, for instance, integrates assessments of performance on client-facing work and firm-building work to determine base pay and bonuses. Holistic approaches are more likely to take into account non-billable work that women often perform, such as representing the firm on local boards or mentoring accounting students.

# 2021 Accounting MOVE Project Metrics

## All MOVE Accounting and Consulting Firms

### *Women Continue to Advance to Senior Leadership at MOVE Firms*

Firms continued to increase their proportions of women partners and principals, a testament to the many advancement opportunities created by pandemic-era growth and the proliferation of new practices and specialties that emerged in 2021. This year's significant increase in women partners and principals is partly due to additional firms joining the MOVE Project; several newly joined firms (all on the Accounting Today list of Top 100 Firms) have high proportions of women partners and principals, pulling up the aggregate count for the entire cohort.

Meanwhile, firms that consistently participate in the Accounting MOVE Project steadily increased their proportions of women in senior leadership, validating the spectrum of strategies represented in the MOVE cohort. "We are a firm that is 75% percent female" said Tracy O'Neill, chief administrative officer for Kerkerling, Barberio & Co. "It is natural, and it is who we are. We are approaching things as we always have, and we keep expanding and providing opportunities for women."

By way of context, the AICPA 2019 CPA Firm Gender Survey counted women as 23% of partners (not including principals), at firms of all sizes and indicated a higher proportion of women in senior leadership at firms with 29 to 99 employees, where women comprise 29% of management committees. Firms in this cohort are smaller than those in the MOVE Project cohort, but MOVE firms often acquire firms of this size. The momentum of women in leadership at firms with 29 to 99 employees indicates that the parallel success of MOVE firms in the 100- to 300-employee category is no fluke, and legitimately powers sustained advancement among MOVE Project firms.

Racial equity at MOVE firms held steady, with the representation of Black Americans and Hispanic Americans continuing to lag those groups' overall presence in the American population. Asian Americans continue to gain, now comprising 11% of employees at MOVE Project firms.

### All MOVE Accounting and Consulting Firms

Women Employees and Executives as a Proportion of ALL Employees and Executives	2021	2020	2019	2018
% Women Full-Time U.S. Employees	55%	52%	50%	51%
% Women Partners and Principals	32%	29%	27%	24%
Racial Employee Breakout - Percent of All Employees				
% White (non-Hispanic)	77%	77%	78%	81%
% Black	3%	3%	4%	4%
% Hispanic	5%	6%	5%	4%
% Asian	11%	11%	10%	8%
% Native American / Pacific Islander	0%	0%	0%	0%
% Biracial	3%	4%	3%	4%

## Methodology Note

For 2021, the Accounting MOVE Project requested that firms only submit demographics about the overall proportion of women and ethnic minorities as all employees and as partners and principals. This temporary “light” count recognized that many firms are still realigning employee headcounts after laying off, furloughing and then reinstating substantial numbers of employees in 2020 and 2021, complicating the very definition of “employee.” In 2022, the Accounting MOVE Project will resume collecting and analyzing the ongoing slate of full demographics that measure and support the advancement of women and ethnic minorities at accounting and advisory firms.

For the 2021 report, the Accounting MOVE Project team at Wilson-Taylor Associates surveyed and interviewed 43 accounting and advisory firms representing 27,000 employees from May through August 2021. Firms pay a modest administrative fee to help cover the cost of research. MOVE Project results support the AFWA’s awards for firms that are outstanding in advancing women.

## Opportunities for Advancement

- **93% of firms offer online training in leadership development skills, up from 86% in 2020**
- **86% of firms now bring in external coaches for focused improvement in partnership candidates, compared to 76% in 2020**
- **59% of firms now deliberately draw rising women into client-facing roles, compared to 52% in 2020**

A happy byproduct of the forced transparency of remote work was the willingness of senior leaders—especially parents—to share aspects of their family and career decisions—past, present, and planned—with younger professionals.

Because family considerations were daily front and center, everybody had to work with and around colleagues’ home responsibilities. That cleared the way for younger women to gain bite-size insights about career and family in settings more relevant than traditional panel discussions and presentations. “We weren’t sitting at home only talking directly with the people we do work for,” said Margaret Wolpert, a staff III accountant at KWC CPA. “I was able to have conversations with moms who work part-time, and moms who are managers and partners.”

Mentoring found a higher cruising altitude at The Bonadio Group, due to the level-setting inherent to virtual work. The firm matches senior associates and managers with partners for one-on-one career strategy discussions. The virtual context “allowed partners to have more meetings with mentees because they didn’t have to worry about the travel,” said Janine Mangione, a partner who leads the firm’s health care and tax-exempt practice. “Remote work allowed us to just focus on the relationship itself.” The mentoring pilot is now being expanded firm-wide.

Clark Nuber principal Kelly Rancourt found that audit clients needed help on three fronts: getting ongoing work accomplished; quickly adapting onsite audit habits to online venues, and learning new technology to

re-orient future audits around hybrid work.

The confluence of urgent priorities quickly revealed innate project management and client relationship strengths that otherwise might have taken years to emerge, she said. Daily status meetings revealed daily roadblocks to accomplishing work and invited everyone's input to resolve the barriers.

"That brought out the people who were good at project management and team management, and it came to light more quickly than it might have," Rancourt said. "Training people is difficult to do via sharing screens. People who were natural at training, and who could pick up on people's learning styles—that accelerated their competency. Someone who was a young associate at the beginning of the season was an in-charge by the end because of their ability to help clients and train effectively. It used to take two to three years to get to the next level. Now, we have people who have been here a year and who now take the lead on a project. It's scary, but they get a lot of support and they've got a lot more confidence in their abilities."

**MFA is recruiting both mid-career professionals and new grads with off-balance-sheet experience. Not coincidentally, the firm's ethnic diversity has expanded as a result.**

Near-universal remote and hybrid work has broken geographic limits to recruiting—a mixed blessing, as firms now must compete nationally for scarce talent.

"We're widening the aperture of how we look for talent," said Tina Teodorescu, head of talent management and human resources with MFA Companies. Like many firms, MFA had long relied on a short list of schools that reliably produced new accountants who stepped smoothly into the firm's internships and then new hire pipeline.

As the profession overall strives to reset its mission to include advisory and consulting services, many firms now realize they must look beyond the clear-cut fit of an accounting degree to draw in new professionals with different skills, aptitudes, and backgrounds, the better to mix and match with rapidly shifting advisory needs. And at MFA and other progressive firms, that means redefining entry-level qualifications.

MFA is recruiting both mid-career professionals and new grads with off-balance-sheet experience. "We look at people who had a different type of career before they got into accounting, and from many schools," said Teodorescu. Not coincidentally, the firm's ethnic diversity has expanded as a result.

At some firms, the push for productivity has reframed expectations for internships. HBE found that interns could handle more "real work" than expected. In the crush of spring and summer 2020, with many small and medium-sized companies frantically navigating brand new forms and processes to gain pandemic financial help, it was all hands on deck. HBE pulled interns into "real work" and found that they rose to the challenge. This has prompted HBE to integrate interns into assignments earlier and with higher expectations.

"We had interns who were very involved bringing this to fruition," said firm human resources manager Judy Fischer, of the intense cycle of working with small- and medium-size businesses on pandemic financial aid. We had interns who stepped up and helped us push out a lot of work."

In August 2021, St. Louis firm Brown Smith Wallace, a perennial on the Accounting MOVE Project Best CPA Firms for Women list, merged into Armanino, becoming its Midwest hub. The acquisition blended the strengths of both firms to further accelerate the advancement of women, noted audit director Ian Martini.

"The fact that there are female partners with family responsibilities provides an achievable aspiration for rising women who think about future family responsibilities—it sets a good tone at the top," said Martini.

“It is do-able.” Armanino’s women’s initiative, driven by top leadership, is rolling out additional programs to address these needs.



## ital Supports for Work/Life

- **28% of firms now offer employee resource groups for Black employees, up from 21% in 2020**
- **28% of firms offer employee resource groups for working parents, up from 21% in 2020**
- **66% of firms now train managers in the specific skill of managing remote teams, up from 45% in 2020**

When the always-tenuous work/life boundaries dissolved in the early days of COVID-19-induced remote work, it was “an eye opener for men who wondered, ‘how am I supposed to do all this?’ or ‘how do I make sure I don’t lose that working mom on my team?’ ” said Risa Lavine, chief of staff for Cohn-Reznick.

Nearly all MOVE Project firms reported similar “reality check” moments among senior leadership. “We are cognizant of what people were dealing with, specifically with moms,” said Megan Geissinger, human resources director at Bland & Associates.

“I think it is really important for the family to be No. 1,” said Suzanne Forbes, managing partner at James Moore. “I truly believe that if (our staff) were unable to put family first, then they won’t be happy in what they do. We have no right to ask them to put the firm first when we need them, if we don’t give them that ability. It is something we feel strongly about.”

Senior leaders moved fast to convert awareness to action. “We all learned that we could work and be effective and not be in the office,” said CohnReznick’s Lavine. “At the same time, we had that moment of the great equalizer: our profession is a really hard job to do if you are a working parent. And most of the juggling and conflict solving still lies with women,” she said, adding “and then, of course, compound that complexity for many women of color.”

CohnReznick launched an internal parents resource group in the midst of the pandemic specifically to help those with children at home navigate the complicated terrain of remote work, school, and life within the same four walls. The very fact that the group materialized was a lesson, said Lavine, that work/life initiatives could be fast and focused, as well as planned. “At first, we weren’t as intentional as we could have been, and that’s what we’re taking with us as we continue to navigate the new normal,” she said of the firm’s many small pivots in the direction of working parents.

The onslaught of COVID-19 complications prompted Abbott, Stringham & Lynch to build additional IT and communication scaffolding around existing flexible and remote work arrangements, said Laura Mays, director of human resources and employee development. Suddenly, the firm had an unfiltered view of employees’ family responsibilities, from care for children and elders, to the emotional stresses wearing out even the most stalwart professionals.

Two approaches quickly emerged as the “new norm” for supporting stressed employees. Short-term groups for working parents and caregivers helped time and energy-pressed employees quickly find and use available and new benefits and brainstorm tactics for handling the intensity of unexpected remote work. Firms also offered new types of benefits, including home office budgets and ergonomic consults and virtual wellness tools.

For instance, Rehmann expanded its employee assistance program, (EAP) in 2021, but is exploring taking this a step further by piloting a program and software platform that assigns a care coach to associates navigating pediatric or elder care journeys. An associate caring for a loved one with a critical illness is currently piloting the program.

**“It normalizes the fact that we are humans, not, just employees,” said Kelly. “And all of us humans are dealing with something. Whether you’re a grandparent watching a child or a new hire still living at home hoping you can move out, or stuck with random roommates, whatever your human condition is, was right there.”**

**— Bobbi Kelly, director of human resources with Kreischer Miller**

The “concierge” model streamlines the process of researching, vetting, and confirming the right set of care providers, said Becky Guenther, director of Total Rewards for Rehmann. “It’s like a virtual assistant for the process,” she explained. “In some ways, being a caregiver can be even more time consuming, because the resources aren’t clear. And we have a lot of people in the sandwich generation.”

The forced intimacy of remote work has sharpened the business case for work/life benefits designed to help families at each stage of life, said Bobbi Kelly, director of human resources with Kreischer Miller. Suddenly, benefits that had seemed theoretical were all too real—and visible—as family interruptions peppered remote workers’ communications across the country, for all industries and situations. Suddenly, adding a wellness benefit, child-care subsidy, or discouraging off-hours internal communications became less about good policy and more about compassion.

“It normalizes the fact that we are humans, not just employees,” said Kelly. “And all of us humans are dealing with something. Whether you’re a grandparent watching a child or a new hire still living at home hoping you can move out, or stuck with random roommates, whatever your human condition is, was right there.”

As employee resource groups gain traction, participants will find that intersecting demographics (gender and race, for instance) with life situation or responsibility (childcare, eldercare, for example) will infuse relevance into the discussions. This is especially important to keep the groups’ discussions and utility fresh for new employees and for employees whose responsibilities and life situations evolve into or out of relevance with the core ERG categories.

Baby Boomer and Gen X partners who had quietly been handling senior-care issues suddenly found that their family experience was all too relevant for some clients. The intersection of personal understanding of hard health care, financial, and end-of-life planning concerns with some clients’ urgent need for guidance infused advisory engagements with a rare relevance.

Additionally, senior leaders accustomed to firm divisions between home and work lives boundaries found themselves abruptly face-to-face with dissolving boundaries. Even senior leaders generally in tune with the ever-shifting tensions that working parents manage daily were taken aback at both the routine and pandemic-inflicted pressures that parents had to reconcile with professional responsibilities.

At Bonadio, senior leaders found themselves with new understanding of how family-supporting culture and practices support productivity as staff took advantage of the firm’s flexible work practices. Lived experience converted strategic advocacy for work/life policies from a long-held firm value to a tactical priority that directly supported all caregivers and their complex responsibilities. “It’s now an expected competency for partners to operate with “flexibility about flexibility,” said Tammy Gamble, an audit partner.

To perpetuate recent gains for women, caregivers and diverse staff, culture must be both taught as well as “caught.” Sarah Belliveau, CEO of BerryDunn, initially thought that the firm’s resilient approach to work-life

was the norm for all companies...until, as a rising leader, she realized that perpetuating that culture was conscious at BerryDunn and one of her new responsibilities. When she was a new mother, Belliveau's requests for modified travel schedules were supported and handled by the firm, not handed back to her as a problem to solve, she recalls. She learned from "strong women mentors, who modeled that it can work differently for each of them. That's what I want to make sure carries on," she said, through careful structuring of mentoring relationships.

Firms are likely to continue with their new approach to "radical flexibility." "It wasn't one-size-fits-all, but one-size-fits-one," said Judy Fischer, human resources manager for HBE.

## **E**ntrepreneurship and Business Development

- **48% of firms collaborate with local groups that support women and/or minority-owned small businesses, up from 38% in 2020**
- **62% use that support of local entrepreneurs in marketing, up from 52% in 2020, but...**
- **48% specifically use internal employee resource groups in that same marketing to local entrepreneurs, down from 62% in 2020**

When the pandemic hit, Rehmann had already implemented a firm-wide client relationship management system, positioning the firm to further strengthen its engagement with clients and prospects who had a wide range of business advisory needs during a tumultuous and uncertain time. Rehmann's nimbleness and ability to quickly connect clients to the right expertise and resources across the firm made all the difference, said Amy Flourry, director of operations for Rehmann's financial advisory practice.

From private wealth clients whose firms suddenly needed urgent help with government aid programs, to family-owned, closely held businesses seeking guidance on human resources challenges and expected tax law changes, Rehmann advisors from all service areas of the firm worked together to serve clients.

"Conversations were on Zoom instead of the golf course," Flourry said of the early months of the pandemic and throughout the past year and a half. "Everything is in a centralized format and that has presented opportunities for people who want to jump in, sharpen their expertise, and grow their skillset. This also allows all associates to interact and connect with colleagues whom they may not have gotten to know as well previously. The end result: clients are better served because associate relationships are stronger than ever."

New modes of business development mushroomed immediately, Flourry said. One Rehmann leader launched weekly firm-wide calls as a clearinghouse to discover and direct immediate opportunities. Rehmann's marketing team, meanwhile, quickly developed resources and tools directly related to what was shared on these calls, as well as what associates heard during regular check-ins with their clients.

Virtual business development has yielded unexpectedly rich results for CBM, too, said partner Judy Barnhard. She joined the firm in 2017 when CBM acquired the boutique advisory firm where she was co-owner and partner, and has accelerated her specialty of attracting women business owners and advisory clients.

Replacing onsite events with quarterly, free, public webinars on financial planning topics and trends has boosted attendance from a typical 20 to a typical 80—spiking to 140 on hot topics such as Social Security income planning, with a consequent rise in new client acquisition. "We always include a woman partner as a presenter," said Barnhard, to signal to attendees that if they prefer working with a woman professional, they can immediately connect with one at CBM. ●

# New and Retooled Diversity Programs Center Around Inclusion and Forging Fresh Relevance

A robust, transparent diversity, equity, and inclusion (DEI) program is the new baseline. Employees expect employers in all industries to demonstrate more than awareness of national events relating to equity. Poll results released in May 2021 by Harris, found that 66% of Americans believe that businesses should “take action” on racial injustice issues, and a nearly identical proportion expected that such issues would be openly addressed at their workplaces.

MOVE Project firms largely stayed the course with employee resource groups devoted to supporting the career ambitions of ethnic minorities; women; LGBTQ; veterans; and other historically under-represented groups. But seven firms that previously had taken a minimalist approach to formal programs instituted multi-dimensional diversity efforts that span all groups and identities and invested heavily with full-time, dedicated staff and budgets.

“Real progress with DEI doesn’t come easy—in fact, unease is one marker of a genuine process,” said Erlinda Stiles, human resources business partner with BPM, and a Black and Asian-American woman. While BPM is gaining traction with promoting higher proportions of women and ethnic minority employees, the firm’s leaders also grasp that addressing deep and lasting change requires open-ended discussions about social justice topics that are not likely to end with the tidy conclusions that are inherent to accounting culture. “This firm is comfortable with being uncomfortable,” said Stiles.

“We have a long history of diverse hiring practices, including women and women of color. This has continued throughout the pandemic and recent civil rights activism,” said Jon D’Agostino, director of human resources and employee administration at Johnson & Yau. “Alongside these policies, in response to the murder of George Floyd, we launched a formal diversity, inclusion and belonging initiative that includes support of local Black community organizations, an endowment at our local university to support Black and other students of color entering the public accounting industry and membership in organizations that support diversity, including the National Association of Black Accountants (NABA) and CEO Action.”

**“Real progress with DEI doesn’t come easy—in fact, unease is one marker of a genuine process.”  
— Erlinda Stiles, human resources business partner with BPM**

Like other firms that had debated the investment in a structured diversity and inclusion effort, Novogradac was propelled by 2020’s high-profile national discussion about civil rights to go all in.

The firm realized that it couldn’t just make a few statements at its website and call it a day, said partner Elaine Chang. “It’s a point of commonality between our workforce and business partners,” she said. In sync with other leading national firms, Novogradac realized that its efforts to recruit ethnically diverse college graduates would ring false if the firm couldn’t prove them to that it was making real strides—not just noise—with diversity, equity and inclusion.

With a newly minted Social Impact Committee and a Chief Social Impact Officer and a full-time DEI manager, Novogradac is one of several MOVE firms converting 2020’s painful self-awareness to motivation. “We can’t be tone-deaf,” said Chang. “We are smart enough to know what we do well and what we don’t. Culturally, we do a good job. But we can do better.”

The seismic shift to remote work has realigned the recruiting landscape. The chronic competition for talent now has no geographic boundaries—a dynamic that cuts both ways: firms must compete nationwide for talent, and on terms that accentuate culture and opportunity, amplifying recruits' expectations of evidence of real results for diversity efforts.

Virtual meetings leveled the speaking field for some women and ethnic minorities who had previously had gravitated to the perimeters of onsite meetings, and who had refrained from speaking up. “There’s a leveling for organizations that have a lopsided presence across geographies. We’re interacting in ways we haven’t before,” said Adelle Starr, executive director of marketing for Frazier & Deeter, which has nine satellites as well as its headquarters in Atlanta.

“We have been actively working with universities and Black CPA organizations to try to get the word out,” said Tricia Duncan, a partner and director of operations with Jones & Roth. “Through working with those organizations, we hope to bring more diversity into the accounting profession so that there is more diverse talent to recruit from down the road.”

“We’re finding more people of color as we recruit outside the Bay area, and I’m thrilled by it. These are people we would not have found and are a great addition to our company,” said Dave Roberson, president of RoseRyan. The firm’s ongoing mastery of remote work—it manages projects for clients with its roster of consultants—made it the go-to for clients suddenly struggling to shift to remote work.

“We’ve had several opportunities in the past year to say, ‘we need more leadership in this area, can you step up to lead this initiative?’ And that has been fruitful because it’s a shared achievement—consultants get bonuses based on that. It’s aligning our goals with how we pay and treat people.” ●

## About the Accounting MOVE Project



The Accounting MOVE Project is based on the MOVE methodology, developed by research partner Wilson-Taylor Associates, Inc., which investigates the factors proven to be essential to women’s career success:

M – Money: fair pay practices

O – Opportunity: advancement and leadership development

V – Vital supports: work-life programs that remove barriers

E – Entrepreneurship: operating experience for managing or business ownership

### Methodology

Since 2010, the Accounting MOVE Project has measured and supported the advancement of women at accounting and consulting firms. MOVE is the only annual benchmarking project that both counts and advocates for women in the profession.

The MOVE Project advisory board includes leaders from association partner the Accounting and Financial Women’s Alliance and founding sponsor Moss Adams.

MOVE is made possible by support from its sponsors and by administrative fees paid by participating firms.

Firms receive benchmarking reports based on the MOVE Project.

The Accounting MOVE Project is the basis for two recognitions of excellence for women in the accounting and advisory profession, both awarded by the AFWA:

- **Best CPA Firms for Women:** To earn a spot on the list, an employer must have both a proportionate number of women at most or all levels of management and proven success with the MOVE factors. An employer cannot win by having a rich array of programs but few women in leadership. We believe that if a firm's MOVE factors are effective, it will have a healthy and growing proportion of women in its leadership pipeline.
- **Best CPA Firms for Equity Leadership:** This list recognizes firms with at least 30% women partners and principals, as roughly a third is the widely recognized "tipping point" or members of any identity group to have individual impact. The Equity Leadership list recognizes firms that have achieved that milestone through any combination of culture, programs, initiatives, and growth. ●

## About the Accounting MOVE Project Partners

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**Moss Adams** brings more West to business. More than a location, it's a way of doing business in which innovation thrives and optimism abounds. At Moss Adams, we're excited by the greatness of possibility and the extraordinary potential for companies and individuals to prosper. With more than 3,200 professionals across 25-plus locations in the West and beyond, we provide the world's most innovative companies with specialized accounting, consulting, and wealth management services to help them embrace emerging opportunity. Visit [www.mossadams.com](http://www.mossadams.com) to discover how Moss Adams is bringing more West to business. For more information, visit [www.mossadams.com](http://www.mossadams.com). Moss Adams is the Founding Sponsor of the Accounting MOVE Project.



Accounting & Financial Women's Alliance  
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The **Accounting & Financial Women's Alliance** promotes the professional growth of women in accounting and finance. Members of the association benefit from opportunities to connect with colleagues, advance their careers, and become industry leaders. For 83 years, the organization has proudly upheld its mission to enable women in all accounting and related fields to achieve their full potential and to contribute to their profession. Visit [www.afwa.org](http://www.afwa.org) for more information.



**CPAacademy.org** offers an easy-to-use platform for knowledge sharing and idea exchange through the marketing and presenting of the most up-to-date educational content and developments important to the accounting profession. On [CPAacademy.org](https://cpaacademy.org), members have access to the highest quality webinar presentations by thought leaders in the profession. ●

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# Color Your Hybrid Work World with Accounting MOVE Project Best Practices!

