Among this internal audit department’s staff, the goal is to hit a minimum rate of turnover. “If it’s too low, I’ve failed,” said Curtis Fields, who himself recently moved from his post heading NCR Corp.’s internal audit department for another position within the company.

For an average person in the internal audit department, the goal is about three years before he or she is promoted internally or moves to another arm of the business, he said.

Fields is currently vice president of finance at the 130-year-old high-tech transactional service company’s Atlanta office. He joined as chief audit executive in 2010 and moved into his current role in 2013.

Simply put, Fields said, his company doesn’t seek out career auditors. Those hired into the department from the outside will likely spend several years in that role before being recruited by other arms of the global company — something that many potential hires find appealing in a market where internal auditors are not necessarily easy to recruit.

Fields refers to it as a rotational model, though he estimates it is used in perhaps a third of companies with internal audit departments.

“It’s been going on for a while, but it’s not the predominant model,” he said. “Usually, companies hire auditors to stay in audit. Most companies will say, ‘I want my audit department to be more involved,’ but they don’t push that. We live that.”

Using its internal audit department as a recruiting ground, a company can create a talent pool of skilled future leaders who know the company well after several years in its audit department.

“One of the things I wanted to do was round out my background a bit more,” said Rebecca Smith, who joined NCR’s internal audit staff in 2010 and moved into the role of interim chief audit executive in August and will likely move outside the department in the spring. “I was looking for a company that supported an internal rotational model and had true experiences of that.” By coming into the company through its audit department, she said, “you get to see a lot of the business and understand what parts you find interesting.” Smith said. “You get a good picture of a company and make a more informed decision about the role you want to go into.

“I do want operational experience,” Smith said. “Some companies are leery of having internal auditors in an operational role. They think, ‘Oh, they’ve never closed the books every day; I’m not sure they would be good at it,’” she said. “But just because you haven’t physically done something doesn’t mean you won’t be successful at it. You have to have the leadership support to be successful, and a manager who understands you are a quick learner and you know a lot about the company, that you’ve seen things others haven’t seen and you are coming in with a perspective that others won’t have.”

This rotational system is built on a different kind of culture, Fields said, and it’s not for everybody.

“It’s not an easy model,” he said. “One element that simply must happen is good training, given the target rate of 20 percent to 25 percent turnover goal per year.

“It helps me with the recruiting pitch,” he said. “We train you on the company. We will teach you to be a leader.”

CONTINUED ON PAGE 9C
Risk management helps with strategic goals

BY RANDY SOUTHERLAND
Contributing Writer

Once risk management for business began and ended with insurance. These days it has become a sophisticated and integral ingredient for achieving strategic goals.

“Starting about a decade ago enterprise risk management became more of a field, which moved it out of the solely insurable area and into management across the entire enterprise,” said Matthew Morrison, who serves as director of Enterprise Risk Management at Georgia State University.

The development of enterprise risk management reflects recognition that many potential risks to the organization can’t be covered by a simple insurance policy.

It also allowed the C-suite to draw upon the expertise of different departments within the business to address a variety of potential threats to the company’s chances of success.

You no longer wait for a problem to crop up. Risk management enables you to be proactive about threats and channel resources into reducing their likelihood.

The function has become more of a centralized function within the organization and is often tasked with bringing together representatives from throughout the organization to analyze and rank potential problems – before resources are appropriated to mitigate them.

Risk management is also now very bottom-line oriented. Larger and more mature companies are placing emphasis on risk management as a vital part of achieving their strategic goals.

“We’ve seen that companies who manage risk proactively historically are more successful than ones that don’t,” said Vijay Pinto, a director at Deloitte & Touche LLP. “In the past couple of years more and more companies are taking a proactive and deeper dive into how well they manage risk.”

This process allows companies to understand the risks they face and which ones they want to avoid or embrace. A business can be presented with literally hundreds of potential threats large and small. Some threats can hurt a company’s performance, while taking appropriate risks can create value for stakeholders. “When you approach it at more of an enterprise level, one of the first things you would do is understand the strategic objectives of the company and then ask yourself what are the risks to achieving those strategies,” Pinto said.

Businesses must take some risks to enter new markets or launch new products, but more sophisticated companies are deliberate about how much risk they assume. They also put measures in place to reduce risk, he said.

Risk assessment is particularly important for companies that operate on an international level. Different countries and cultures can present a wide range of issues and potential risks that would be unlikely in the U.S.

“We do an annual risk assessment that is very formal and we interview many of the top members of management just to get their perspectives as well as look at extra factors like market risk in a particular country where we’re doing business,” said Rebecca Smith, chief audit executive at NCR Corp.

A detailed risk assessment can identify a large number of potential risks, but it will also help narrow those that really warrant attention and additional resources, industry experts said.

GSU brought together a broad cross-section of its leadership to evaluate the likelihood of a risk occurring as well as the potential impact to its goals and objectives.

“When you do that with 80 or 90 people you can get a pretty good picture of the collective expertise of the enterprise and map out where the risks are,” said Morrison.

Assembling representatives from finance, human resources, IT and public relations helps break down the silos that have traditionally kept knowledge of specific risks from gaining a wider hearing.

CLOSER LOOK

➤ Get support from the top. No program can be effective if it’s not a high priority for executive leadership.
➤ Do something. There is no one right way to do risk management. The only wrong way is not to do it at all.
➤ It’s everybody’s job. Risk management should be the responsibility of everyone in the organization.
➤ Measure results. Internal audit can assist by evaluating the company’s progress in mitigating particular risks.

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To learn more about Deloitte Growth Enterprise Services, contact Edward S. Heys Jr. at +1 404 220 1500 or email us at dges@deloitte.com

Gain insight with Perspectives, our series of reports, webcasts, and events for mid-market and privately held companies at www.deloitte.com/us/dges
International audits present challenges

BY TONYA LAYMAN  Contributing Writer

As a number of companies boost their international presence, challenges exist for the audit team as they serve as an objective assurance and consulting division designed to add value and improve operations. Some of Atlanta’s top internal audit chiefs say there are steps companies can take to make the process run more smoothly.

Jim Jacobson, vice president of internal audit at Superior Essex Inc., has worked for three different multinational companies in his career and he knows firsthand that challenges exist, but with careful preparation can be minimized.

“When dealing with out-of-home country locations there can be that feeling that arbitrary decisions are being made by the corporate higher-ups who don’t always understand your business practices or decisions, but it is our job to ensure compliance and consistency,” he said, adding that strong communication is a critical skill for anyone tackling an audit on foreign soil.

“You must communicate the business value of a policy or procedure and help those folks out there understand the reason why it is beneficial to the company for local units to follow these procedures as opposed to just presenting it as something that is instructed to do. You have to say this is what we need you to do and this is why — the why is just as important, if not more so, than the what,” he said.

He believes if you have those discussions the auditor and the company can get feedback that may lead to an even better way to do things.

“A lot of time those leaders in the outlying countries say I have a better way. Will this work? So if you are collaborative and work together, new ways to do business can be created and they get a sense of ownership locally,” Jacobson said.

Another thing that often helps auditors when auditing out of the country, is using a local co-source partner. When a local audit team is not on the ground, said Gustavo Lugo, vice president of internal audit at HD Supply.

“Nothing beats having local auditors wherever you have operations, but sometimes that is not feasible,” he said, adding that is when co-sourcing can be a good option. “By using a firm where perhaps they have a local presence, they have the local resources and language and cultural skills you need.”

Lugo, whose current position requires audits of mostly U.S.-based operations, has previous experience with multinational companies. He believes another key element is framing the hierarchy before the audit begins.

“Regardless of how international or local you are, a strong relationship management program can assign individuals within the organization to connect with people throughout the business. That builds trust so if something does come up, that person is more likely to call up and say I have this major issue. How do I handle it? If you have that relationship, people become more open to share what is going on in their location or department,” Lugo said.

Jacobson agrees.

“Regardless of the mix, it is always good for all auditors to report to a chief auditing executive to make sure one person has a clear view of where resources are and that one message is getting across,” he said.

Mohammad Azam, vice president of internal audit, compliance and ethics at United Parcel Service Inc., said another big challenge and issue is one that needs sensitivity is the time differences all over the world.

“When we go to Singapore, we are looking at 20 hours of flying time and a 13-hour time difference. It is hard to deal with that jet lag and time difference,” he said. “Also when we have regular conference calls for managers and staff, it is a challenge. We schedule them very early in the morning here so we can have our Asia partners on the call at 8 p.m. our time. We have to be flexible in order to get input from them and stay in touch.”

Lugo encourages anyone going abroad to learn local cultures and rules and for growing multinational companies to consider rotations within their audit teams that allow employees to spend an extended amount of time in an overseas office.

“These learning exchanges can really help people learn about the corporate office,” he said. “These can be very beneficial as they share their knowledge and the auditor gains insights of the local cultures.”

Azam agrees that nothing replaces spending time in the area and getting to know colleagues. “Americans tend to be more open with our communications than other countries and we don’t take things too personally,” he said. “If someone is speaking louder than us it doesn’t turn us off or keep us from participating in the conversation. In other cultures, Asian countries for instance, they are not trained to express their opinions and I have to encourage that from our team members there. They may look down and not make eye contact, which to me may indicate some shifty behavior but to them they are taught to look down when speaking to someone of authority.”

Nothing beats in-person communication, Lugo said.

“Communicating new policies and procedures can present some challenges and written communication is a must. When possible these need to be translated into the local language to ensure nothing is lost in translation,” he said. “But then you need to follow up in person when possible. You can’t underestimate the value of communicating in person because it is then that you can see those nonverbal cues that come across during conversation.”

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- Risk Analysis and Control
- Seminar in Auditing
- Fraudulent Financial Reporting and Corporate Governance
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Big data helps auditors help companies

BY GARY A. WITTE
Contributing Writer

If an auditor is someone trying to solve a puzzle, then “big data” is a place where they may find plenty of missing pieces.

These pieces could include shipping schedules, cargo weights or personnel travel vouchers. Maybe it’s an email conversation, a punch into a time clock or how many times someone clicked a link. They could be credit card purchases, text information or how many times someone clicked a conversation, a punch into a time clock or travel vouchers. Maybe it’s an email.

The capability has really exploded during the last several years,” said Anthony Chalker, managing director of consulting and internal audit firm Protiviti Inc.

Chalker believes the complex combining of a variety of big data sets by auditors is still in the future, but many are conducting basic data analytics.

Previously, auditors required the help of an information technology expert to extract the data from a mainframe, then bring it back to a PC so it could be worked on. Now the auditor can simply install an interface and conduct the search from a laptop.

Chris Blalock, senior vice president of internal audit for Equifax Inc., said analyzing the information has become more user-friendly every year as a result of software advances. His company’s internal audit team is currently using big data in a limited way – as a supplemental tool to verify work.

“It is helping us get more comfortable around our procedures,” Blalock said. “Each year we integrate it more into our processes.”

Chalker said the data acquired during a typical online exchange that might have been previously considered harmless can become surprisingly revealing when combined with other information. The existence of this data has occasionally become a point of controversy among consumers. However, Chalker said he thinks the benefits of analyzing the information will take certain it will continue to be collected and used — whether actively or passively.

The issue isn’t so much the collecting of the information, but what it’s being used for, he said. That’s a capture of a lot data through normal interactions. Where is the line where customers might consider that as a invasion of privacy?“

Yet seeking patterns in customer actions is the only use, or source, for big data. Chalker said a company seeking to stop corruption could audit vendors to make certain they are following the set guidelines and protocols. Auditors could use third-party databases to determine if individuals the company is doing business with are involved in any extreme political or high-risk activities.

Graham Ward, Georgia-Pacific LLC audit director, said a business can look at operational data of its logistics — checking for inconsistencies in delivery times or differing truck weights – to get a perspective on how to improve processes and controls.

“It’s about us being able to add value to the business through advanced analytics,” he said.

CLOSER LOOK

The big data market is expected to grow from $3.2 billion in 2010 to $16.9 billion in 2015.

The estimated cost of storing one gigabyte of digital data, adjusted for inflation to 2011 dollars, fell from $885,000 in 1984 to 5 cents in 2011.

Due to the seven-year statute of limitations in the U.S., many firms prefer to keep seven years of data available for risk, compliance and legal analysis.

Source: Protiviti Inc.

FASTEST-GROWING ACCOUNTING FIRMS BY PROFESSIONALS

RANKED BY THREE-YEAR PERCENT CHANGE IN ATLANTA PROFESSIONALS

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<th>Rank</th>
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<td><a href="http://www.moorecolson.com">www.moorecolson.com</a></td>
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* Only those firms with 20 or more professionals in Atlanta were considered for this listing.
† Figures are current as of February.
‡ Company submitted a statement of verification supporting figures.

SOURCES: Atlanta Business Chronicle research and the firms

It is not the intent of this list to endorse the participants or to imply that the size of a firm indicates its quality. Although every attempt is made to ensure the accuracy and thoroughness of Atlanta Business Chronicle charts, omissions sometimes occur. All information listed is based on responses from the firms to Atlanta Business Chronicle surveys. Please send corrections or additions to pconn@bizjournals.com.
Auditors can help with M&A decisions

BY CHRISTINE HALL
Contributing Writer

Internal auditors typically provide independent evaluations of a company’s financial and operational controls designed to add value and improve operations, but they are also proving to be of value during a merger or acquisition.

That’s a time when auditors can help assess and identify risks, both on the front end during the due diligence process, as well as on the back end when it is time to integrate the companies.

“We have the unique position to have views on how effective an organization is,” Jonathan Corley, global internal audit director for AGCO Corp., said. “It is on the strength of the department and the leadership to determine how we can be better or more efficient in the operational, financial, IT controls and business strategy.”

He has found the most value of using internal audit during the M&A process has come from evaluating how well the company’s procedures are, and if management is asking the right questions. That could mean looking back at previous acquisitions to determine what didn’t go as well as intended – what did the company miss and why. That strengthens the process for the next time, he said.

With regard to integration before the deal closes, the internal audit’s role would be to assess any pre-close risks and provide support during integration planning by performing an internal control environment and integration review, Amanda Foster, a partner in consumer and industrial products, for PricewaterhouseCoopers LLP. said. By providing this transparency to management, management can understand the potential costs and resources needed to address those risks and remediate any control gaps, she added.

“This transparency also informs management on how to adjust the integration plans to address those risks and controls gaps, identified by internal audit, once the deal is closed,” she said.

After closing, internal auditors can add value by assessing the highest priority risks and recommend remediation plans. They can also conduct audits to validate alignment with company standards and the deal strategy, she said.

Ultimately, M&A decisions are made by the management team, so internal auditors act mainly as consultants, said Carley Ferguson, vice president – internal audit at Mohawk Industries Inc.

Since performing due diligence is essentially an audit, she prefers to get involved as soon as an acquisition target has been identified. Mohawk performed three acquisitions last year, and in each one, similar things happened in the course of the purchase and integration.

“One thing you know who the target is, you can begin to pull all of the pieces together – pull in legal, tax, accounting,” Ferguson said. “It will depend on the maturity of the acquisition and what the auditors are capable of so the audit has a defined role.”

When both companies have internal auditors, it can make the process run more smoothly. Auditors can talk the same language and go quick, and efficiently on the underlying financial controls because they usually document processes the same way, Ferguson said.

Corley prefers being pulled in during the final stages of the decision-making process to give assurance over the issues that management has identified during the due diligence process. Most of the time, there isn’t going to be an exhaustive evaluation, but enough to give some comfort to management over what they are seeing, he said.

Sometimes, external auditors are brought in when management deems it necessary. Most companies have external auditors performing quarterly reviews.

“Management often does bring in external auditors when there is a technical question like on accounting or to give some assurance on the forecast by the company and financial data,” Corley said.

| CLOSER LOOK |
|  |
| Organizations that had high-performing internal audit functions reported that they managed risk better than others, according to PwC’s “2013 State of the internal audit profession study.” |
| 74 percent of the Top 5 percent of organizations, or those that are “high performing,” said mergers and acquisitions were handled better, while the same was true for 47 percent of the rest. |
| 58 percent of respondents reported internal audit was more involved in M&A in the last year. |

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“Management often does bring in external auditors when there is a technical question like on accounting or to give some assurance on the forecast by the company and financial data,” Corley said.
Good: A good chief audit executive understands the economics of the business and the effectiveness of the strategy. In understanding the business, the audit executive enhances risk awareness. As a member of the C-suite, the executive communicates risks in execution and suggests process changes that can mitigate risks.

Provide: The internal audit function represents an independent special team that can be deployed to evaluate and report the facts. This capability adds substantial value to the decision-making process at the management and board levels.

Great: There are many paths from good to great, one of which could be to make process at the management and team that can be deployed to evaluate related controls, not just compliance and financial reporting risks.

Great: Internal audit is most effective when it is aligned with the stakeholders expectations and focused on the critical risks to the business, including key strategic and operational risks and related controls, not just compliance and financial reporting risks.

Great: There are many paths from good to great, one of which could be to provide one-year rotational assignments for the staff to operational positions as well as financial management.

Good: A good leader must articulate to the board of directors, audit committee and senior management the value proposition of a good internal audit function and ascertain the how she has the right skills and resources to deliver results.

Provide: The internal auditor brings objectivity and skepticism to his or her role when looking at the enterprise-wide view of the company, understanding the key strategic objectives, the business processes and the inherent risks.

Great: Internal audit is most effective when it is aligned with the stakeholders expectations and focused on the critical risks to the business, including key strategic and operational risks and related controls, not just compliance and financial reporting risks.

Great: What may have been an audit risk in the past might be displaced with a new risk in the future. Recognizing the changing risk environment of the organization and responding quickly will separate a great internal audit team from the rest.

Good: First and foremost, the CAE must be independent of operational management and report directly to the governing body. This is essential in both perception and reality.

Provide: Once independence is achieved, internal audit can provide credibility and trust to an organization. With that credibility and trust, management can then focus on achieving an organization’s mission and goals and avoid the headaches that often comes from having to deal with drama arising from public mistrust.

Great: A great audit group adapts to the changing needs of the organization. What may have been an audit risk in the past might be displaced with a new risk in the future. Recognizing the changing risk environment of the organization and responding quickly will separate a great internal audit team from the rest.

Good: A good chief audit executive has integrity, a keen business intellect, strong communications skills and the ability to recognize risks and opportunities across all functions of the organization.

Provide: A strong internal audit function provides objectivity, with the ability to connect the dots across the organization while working collaboratively with management and the audit committee.

Great: I believe excelling in these important areas can make a good internal audit function great – including outstanding communications and strong collaboration. Both within the function and across the organization, and a focus on continuous improvement of competencies. In my opinion, the best internal audit functions expand individual auditor and group skills through training, experiential learning and knowledge sharing.

**FASTEST-GROWING ACCOUNTING FIRMS BY REVENUE**

RANKED BY THREE-YEAR PERCENT CHANGE IN ATLANTA OFFICE NET REVENUE

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<th>Rank</th>
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<td>16</td>
<td>4</td>
<td>41</td>
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<td>Bill Carpenter, Henry Nides, Michael J. Anderson, Rick Kawecki</td>
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<td>3</td>
<td>Crowe Horwath LLP</td>
<td>3399 Peachtree Rd. N.E., Suite 100 Atlanta, Ga. 30326</td>
<td>2007</td>
<td>167</td>
<td>48</td>
<td>12</td>
<td>6</td>
<td>52</td>
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<td>Corr, Rigs &amp; Ingram LLC</td>
<td>4350 Drummire-Dunwoody Road, Suite 310 Atlanta, Ga. 30341</td>
<td>2006</td>
<td>68</td>
<td>60</td>
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<td>117</td>
<td>63</td>
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<td>Kip Bowman</td>
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<td>51</td>
<td>6</td>
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<td>42</td>
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<td>W. Seth McDanel</td>
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</table>

^ Company submitted a statement of verification supporting figures.
† Figures are current as of February.
What it takes to be successful chief auditor

CONNIE BROWN is director of risk advisory services for Experis Financial.

While technical proficiency in the field of internal audit remains important, other preferences focus more on personal traits and attributes that boards and management see as critical for the CAE. Many attributes align closely with a study conducted by The Institute of Internal Auditors’ Audit Executive Center with The Korn/ Ferry Institute. The research identified seven attributes that maximized the impact of the most successful CAEs. CAEs that embrace and develop these attributes are poised to set the strategic future of their audit groups and demonstrate how internal audit can be an indispensable resource to boards and management.

GEMS CONTINUED FROM PAGE 1A

This model requires constant recruiting, Fields said, “even if every chair is full. You never know when the phone is going to ring and it’s going to be someone recruiting one of your people.”

The format is one that doesn’t happen by circumstance, Fields said. “You have to design it and you have to work it,” he said. “If you’re going to put this model into place, you better start talking to your CEO, CFO [and] audit chairman, and be sure they understand.”

While it doesn’t cost more in money, such a program does cost the most in focus, he said.

“I would argue this model can actually lower costs to the company,” Fields said. “But you have to be committed to allow the change to happen. It’s the hardest thing to do, because it’s your best people they want first. You have to commit to it.”

While the internal audit department can play the role of recruiter for a company, the flow of talent does not go one way.

“A guest auditing” program that rotates staff through the department at intervals can yield valuable training and information, said Lori Kaczynski, director of Atlanta-based Printpack Inc.’s Internal Audit & Enterprise Risk Management.

“We want people to move in and out of internal audit, not just for value to the corporation but for value to the internal audit function,” she said. “I am a firm believer that you get the best results when you take mixed resources, throw them together and get unique points of view you wouldn’t get otherwise.”

This includes borrowing department heads who know a lot about their own end of the business.

“Otherwise, you’re getting a consulting point of view,” she said, “and you can buy that any day.”

For companies that use them — or try to use them — the “guest auditor program” comes in every shape and size, Kaczynski said.

“One thing departments struggle with is getting people back into the cycle,” she said. “It’s been something you have to market.”

A good example of the guest audit is asking a department leader to commit three weeks per year to internal audit. This can be used — and marketed — as a leadership development program, she said.

This type of program is often in addition to using internal audit as a talent bench.

“I have had divisional financial controllers who have people within their organization who have leadership skills and are skilled in technical areas, or they have a person who is ready for their next role, but they don’t have anything available,” she said. “So let’s get them to broaden their skills and knowledge and be ready for the next thing that comes up. It keeps them engaged.”

Within companies where this practice is established, it is viewed as an honor to be recruited for four weeks a year by the internal audit program, she said.

But when first starting a new program, she said, there usually aren’t a lot of takers.

“You have to build up this respect for the program,” Kaczynski said. “You’ve got to market it and get people’s buy-in. One of the selling features is, ‘You let me have this person for four weeks and I’ll bring you someone else and we don’t have to pay an outside consultant — and we are building talent.’”

There are many benefits to companies that use this model, she added.

“Think about a large company with 300 manufacturing sites across the globe. You end up with those sites out in very rural areas without a lot of professionals to hire from,” Kaczynski said. “It’s a way to get people to move around and come to the sites where you can’t get talent too easily.”
ATLANTA'S TOP 25 ACCOUNTING FIRMS
RANKED BY NUMBER OF PROFESSIONALS IN ATLANTA

<table>
<thead>
<tr>
<th>Rank</th>
<th>Name</th>
<th>Number of Atlanta professionals</th>
<th>Number of Atlanta CPAs</th>
<th>Number of Atlanta partners</th>
<th>Total full-time Atlanta staff</th>
<th>Number of offices in U.S.</th>
<th>Partial listing of specialty services offered</th>
<th>Managing partner(s)</th>
<th>Firm headquarters / Year est. in Atlanta</th>
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<td>1,909</td>
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<td>Richard Kopelman / Richard <a href="mailto:Kopelman@hawcpa.com">Kopelman@hawcpa.com</a></td>
<td>Atlanta 1952</td>
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<td>Frazier &amp; Deeter LLC</td>
<td>216</td>
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<td>assurance, tax and advisory services for real estate, construction, health care, retail, manufacturing, public utilities, family offices</td>
<td>W. Seth McConnell / Seth <a href="mailto:McConnell@frazierdeeter.com">McConnell@frazierdeeter.com</a></td>
<td>Atlanta 1981</td>
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<td>Grant Thornton LLP</td>
<td>213</td>
<td>83</td>
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<td>assurance, tax, transaction advisory, valuation, internal audit, compensation and benefits, technology, implementation, forensic accounting, BDO tax credit services, tax, audit, litigation support services</td>
<td>Michael C. Snook / mike.snook@grant Thornton.com</td>
<td>Chicago 1968</td>
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<td>Bennett Thrasier P.C.</td>
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<td>residential and commercial real estate, capital markets, real estate advisory, affordable housing, renewable energy, hospitality</td>
<td>Joshua Northcutl / Joshua <a href="mailto:Northcutl@cohnreznick.com">Northcutl@cohnreznick.com</a></td>
<td>New York 1995</td>
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<td>tax, audit and advisory services, risk advisory, state and local tax, international tax, benefit plan audits, litigation support services, high-net worth services</td>
<td>David H. Klassen / Daniel臂<a href="mailto:s@windhambrannon.com">s@windhambrannon.com</a></td>
<td>Atlanta 1957</td>
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<td>62</td>
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<td>Andrea Lloyd / <a href="mailto:Andrea.lloyd@warrenavrett.com">Andrea.lloyd@warrenavrett.com</a></td>
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<td>23</td>
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<td>Ríbenos Lopez / <a href="mailto:ribenos.lopez@hrrblock.com">ribenos.lopez@hrrblock.com</a></td>
<td>Duluth, Ga. 2010</td>
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<td>H. Philip Moore Jr / <a href="mailto:prin@porterco.com">prin@porterco.com</a></td>
<td>Atlanta 1977</td>
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* A professional is defined as one required to have continuing education hours. All firms are current as of February 14, 2014.
† Price Waterhouse LLP was established in Atlanta in 1928, and Coopers & Lybrand LLP opened its Atlanta offices in 1957.
‡ Company submitted a statement of verification supporting figures. For full employment details, visit bizjournals.com/atlanta.
‡‡ Not named or not relevant.
Merger, growth boosts accounting hiring

BY PHIL W. HUDSON
phudson@bizjournals.com

A merger and a healthy corporate culture helped boost the growth of two of Atlanta’s top 25 accounting firms.

This week’s Lists feature the metro Atlanta area’s top accounting firms by number of professionals, the fastest-growing accounting firms by professionals and the fastest-growing accounting firms by revenue.

Deloitte LLP is Atlanta’s top accounting firm by number of professionals. As of January 2014, the firm had added 239 professionals since last year and two certified public accountants. Deloitte reported $13.89 billion in revenues in the fiscal year ending June 1, 2013. The firm is represented in 87 cities and employs nearly 9,500 CPAs.

Ed Heys, managing partner of Atlanta/Birmingham for Deloitte, said the firms culture and Atlanta’s pro-business environment has helped the firm attract and retain employees.

Heys has previously served as deputy managing partner of the firm’s Atlanta/Birmingham practice, the leader of Deloitte’s Strategic Client Program and as the business unit leader of the Technology and Services Group in Atlanta.

“Atlanta is a priority market for Deloitte and so as a result we are making investments in Atlanta. There is a great deal of growth that comes from new companies and growing businesses here in Atlanta. We are fortunate to be in an environment like one here in Atlanta,” Heys said.

Hancock Askew & Co. LLP, which specializes in IPOS, facility construction, expansion and corporate succession, topped the List of fastest-growing accounting firms by professionals and the List of fastest-growing accounting firms by revenue. The Savannah, Ga.-based firm merged with Jackson, Reece and Scott PC in November 2013, 13 years after it opened its Atlanta satellite office.

“Our merger in 2011 brought two new partners and 13 new staff members. After the merger, we have just been hiring. We also started two new specialty practices that we are really focusing on right now, our service organization control reports and our internal audit outsourcing,” said Michael McCarthy, managing partner of Hancock Askew & Co. McCarthy, who coordinates the firm’s Sarbanes-Oxley Section 404 consulting practice, joined Hancock Askew in 2004 after spending 13 years with Ernst & Young in Atlanta.

The firm knocked last year’s growth leader by professionals, Crowe Horwath LLP, out of the top spot by increasing its armory of Atlanta professionals by more than 600 percent during the past three years.

Jodi Malis joined the firm as a partner in December 2013. She will manage the firm’s employee benefit plan audit services for private and public companies and will oversee assurance and advisory services for engagements in industries, which include manufacturing, distribution, franchising and nonprofits.

Hancock Askew & Co. replaced Foristall, Galeano & Li CPA LLC as the forerunner of fastest-growing accounting firms in Atlanta by revenue by increasing its revenue by more than 820 percent.

Chad Miller, audit partner for Hancock Askew & Co., said, “A lot of the growth in the office came from the internal office outsourcing work but the growth in our audit advisory side is what has contributed most to our growth as a firm.”

Next week’s issue will feature a list of the metro area’s top franchises.

IIA Atlanta gains platinum status

“Actually it’s kind of fun to do the impossible” and “if you can dream it you can do it” are two quotes from “How to Be Like Walt” (Disney) that we heard at our Institute of Internal Auditors (IIA) leadership conference in 2006 from Pat Williams, the book’s author.

William went on to tell us that over 50 years ago, Disney himself had flown in a helicopter over swampland and sand in Orlando, Fla., and dreamed of Walt Disney World. Williams suggested the conference attendees be like Walt and not only dream it, but to go from good to great by setting a successful and sustainable “flywheel.” This meant writing down five goals, setting deadlines and monitoring results.

What did we do?

In June 2006, the 1,900-member, sixth-largest IIA chapter in the world, took Williams’ advice and outlined our five mission goals for the chapter.

► The then-new IIA Atlanta chapter president would take and pass the Certified Internal Auditor (CIA) exam to promote the internal audit profession, which he did in 2006;

► Atlanta would host the biggest, the best and most profitable IIA regional conference ever, which we did in 2007;

► the Atlanta chapter would host the premiere worldwide IIA event, the international conference, which we did in 2010;

► Kennesaw State University would become an IIA globally recognized Internal Audit Education Program (IAEP), which it did in 2009; and

► The Atlanta chapter would achieve “gold” status each year from Global IIA “gold” awards.

We will celebrate this achievement on Feb. 26, 2014.

What is platinum status?

Achieving the global IIA platinum status was the chapter’s biggest goal. It means IIA globally recognizes the sustained excellence that has marked the Atlanta chapter for the past 10 years. And, that outstanding annual events.

► Being a platinum chapter shows a culture of leader/potential leader identification and leader support/development.

We dream it. We did it.

In June of 2006, our board of governors (BOG) dreamed an ambitious vision of where we wanted the chapter to be by 2014. It so inspired us that we achieved the complete vision a short seven years later and made it sustainable going forward.

On Feb. 26, we will celebrate the last goal articulated in June 2006, which is platinum status as an IIA chapter.

In summary, the IIA Atlanta chapter achieved all five goals. And, just like Walt Disney said, we had fun doing the impossible.

Now in the chapter’s 65th year, for the first time ever, one of our own IIA Atlanta chapter members, Paul Sobel, is serving IIA global as chair of the board and has set a going-forward Disney-like theme for the global organization of “Imagine the Possibilities.”
The 9th Annual
Atlanta Conference (TAC)
September 19, 2014
The Cobb Galleria
8 CPEs

Registration is open.
Please contact registrar@theatlantaconference.net for more information.

TAC 2014 Keynote Speakers:

Paul Sobel, CIA, CRMA - CAE, Georgia Pacific and IIA Chairman of the Board of the 180,000 member Global IIA
Richard Chambers, CIA, CGAP, CCSA, CRMA—President and CEO The Institute of Internal Auditors
Dr. Timothy S. Mescon—President, Columbus State University
Patti Wood—Body Language Expert, Speaker and Author

General Session Expert Panel Members

Carley Ferguson, CIA
Mohawk Industries

Lori Kaczynski, CIA
Printpack

Randy Earley, CIA
Cox Enterprises, Inc.

Jerry Hanes, CIA
AFC Enterprises

Congratulations to the following for earning the CIA (Certified Internal Auditor) designation in 2013 and being inducted into The C.O. Hollis, Jr. Certifications Honor Roll


Also pictured Chapter Leaders: Connie Brown, CIA-Experis; Bill Mulcahy, CIA-Mulcahy Consulting; CO Hollis, CIA—Morehouse College; Richard Clune, CIA—Kennesaw State University