Institute prepares next generation

BY GARY MCKILLIPS
Contributing Writer

S

tially it pays to be nosy. For
Carley Ferguson, vice president of
internal audit for Mohawk
Industries, it’s an integral part
of her job. “I’m a very nosy
person,” she said. “I love to dig into stuff. It’s
what I do.”

Ferguson also helps spread the word
about careers in internal audit to students
at colleges and universities throughout
Georgia as chair of the academic rela-
tions committee of the 1,900-member
Atlanta chapter of the Institute of Inter-
nal Auditors (IIA), the international
professional organization. The chapter
sponsors a variety of activities such as
mentoring and trainings, to put inter-
nal audit professionals like Ferguson in
touch with students interested in pursu-
ing the profession.

One of IIA’s most notable events for stu-
dents is its annual case competition. Held
for the past seven years, the competition
pits teams from Georgia colleges and uni-
ersities against each other to determine
which one can most effectively conduct a
simulated internal audit. The three-
person teams choose the companies but
are provided guidelines by the competi-
tion committee. Judges for the 2017 case
competition were: IIA members Fergu-
son; Barry Ballow, vice president and
chief of internal audit for the Coca-
Cola Company and Laura Patterson,
chief audit executive at Southern
Company, Mercer University’s team of
students won top honors.

Students take
the competition seriously and approach
it as if they were paid consultants, said
Julie Petherbridge, associate dean and
associate professor of accountancy at
Mercer’s Stetson School of Business and
Economics. “I tell [the students], ‘You are
going to go before the board of directors,
which is the judging panel, and list the
top five risks and how you are going to
mitigate those risks,’” she said, adding
that the students must prepare a posi-
tion paper.

From those written responses, 10
teams are selected to make 15-minute
oral presentations before the judges.

The Mercer team chose The Home
Depot as the subject of its audit, and
identified cyber security and the imple-
mentation of a new supply chain man-
agement system among the potential risk
areas.

Malina Fital, part of the winning Mer-
cer team and a master’s degree student
in accounting, said the paper and the
presentation are designed to show the
judges, “why your plan matters, why
the board should pay attention to the issues
identified, and why your recommenda-
tions are relevant and will add value to
the company.”

While not committed to a career in
internal audit, Fital said working on the
case “peaked my interest.” She cited her
experience with IIA professionals and
Mercer faculty as another reason for her
interest, as well as the broad scope of the
field and the opportunity to be part of a
team.

IIA not only works directly with stu-
dents, but also helps colleges and univer-
sities improve their internal audit curric-
ulum. One example is at Kennesaw State
University which, with the organization’s
help, became the first school in Georgia
and only seventh in the world to attain
IIA’s Center of Excellence level. The des-
ignation attests to the rigor of the curric-
ulum and the university’s commitment
to the internal audit profession.

IIA’s academic relations committee is
now working with Georgia State Univer-
sity’s J. Mack Robinson College of Busi-
ness to gain a similar designation for
its internal audit program, according to
Ferguson.

While educating students about inter-
nal auditing is one of IIA’s goals, another
is to help fill the growing need for pro-
fessionals in the field. A report by the
Bureau of Labor Statistics shows the
accounting and auditing profession is
growing 10 percent faster than the aver-
age for all other professions.

Many students enter the broader area
of accounting with an interest in staff
accounting, tax accounting or exter-
nal audit. Fewer know of internal audit.
Ballow said there is a marked differ-
ence between being an internal audi-
tor and one brought in from the outside.
External auditors deal more with earn-
ings, said Ballow, while “internal audit
assesses the control environment of the
company.”

As an internal auditor, he said, “we at
the Coca-Cola Company look at all our
operations globally and audit them over
a period to determine if the controls are
being followed, if they are strong and if
they are doing what they need to do to
prevent errors.”

Unlike an external audit, internal
auditing “is more of a nine-to-five job
because it doesn’t have a season,” said
Petherbridge. “Internal audit testing
goes on 12 months a year, continuously.”

Internal auditors also must have a broad
skill set, she added, as they often must
delve into activities of specific depart-
ments such as IT and human resources.

“For accountants, we like black and white
worlds. In internal auditing, you must
look beyond the numbers.”

Barry Ballow

Mercer University Associate Dean Julie Petherbridge, left, and Doug Mims, partner at CRI and team mentor, right, flank
members of the first-place winning team from Mercer at the Institute of Internal Auditors Atlanta chapter’s case competition.
BY TONYA LAYMAN
Contributing Writer

Automation is increasingly reaching all areas of business. Internal auditors (IA) say they must be involved when companies roll out these new initiatives to monitor their success and determine their impact on companies’ bottom lines. Often, inefficiencies identified during audit activities drive the need for change in the business, and that could mean a move to automation, according to Caroline Lowden, chief audit executive of Secureworks.

“Process automation is growing, and one of the primary drivers is cost efficiency,” she said. “It is growing tremendously, but it requires investment.”

She said she sees that in the security services industry. “There is a big push to become more mature and automated in a lot of the things our clients have to do from a security perspective, to mediate vulnerabilities,” she said. “Some of the stats I have seen indicated that over 50 percent of companies will be using robotic processing. That first place that internal audit can play is in the identification of opportunities.”

AGCO, an agricultural manufacturing company, has been working to get robotic process automation (RPA) introduced at its company—mostly in areas outside of IA. “More and more companies are moving toward RPA,” he said. “We were able to improve the controls, not only get time and cost savings,” he said.

“We were never able to properly ensure that all the journal entries were approved and reviewed before getting in the system, so we have improved the process itself with RPA,” he said. “We can get 100 percent assurance that controls are operating effectively across the board.”

Jonathan Corley, vice president of global internal audit at AGCO, an agricultural manufacturing company, has been working to get robotic process automation (RPA) introduced at his company—mostly in areas outside of IA. “More and more companies are moving toward RPA,” he said. “Some of the stats I have seen indicated that over 50 percent of companies will be using robotic processing. That first place that internal audit can play is in the identification of opportunities.”

AGCO already has replaced some manual journal entry procedures with automated tools, according to Corley. After an employee creates a journal entry, a robot reviews accuracy and determines what areas will best benefit from automation, how the robots will be developed and who is responsible for the process. “There has to be alignment across the organization. Are we getting the value we think we are and, if we have changed out processes, have we successfully reallocated the time and effort?” he added. “Building and maintaining of the robots becomes a process itself that needs proper controls and oversight.”

Though automation can improve efficiency in the audit process, it can be difficult to convince company leaders of its value, as automated audit does not directly grow revenue or improve market share, said Steve Brown, vice president of internal audit at PROX, a business consulting firm. However, because automation increases efficiency, it also creates more time for employees to focus on business rather than tasks, he added. This argument means it is crucial for IA department leaders to have a voice in company business decisions, Brown said.

“As the pace of business increases, internal audit has to be able to keep pace or we become an anchor and pull things back,” he said. “If we understand automation and the bots that are in place, we can be more effective in how we audit those things. There would be risks if internal audit doesn’t have a seat at the table to be comfortable in the design, testing and downstream process of evaluating risk. If something goes in the wrong direction, then we identify it too late in the game.”

Automation could be next business trend

CLOSER LOOK

AUTOMATION CAN:
- Save human effort.
- Increase value-add in time and attrition.
- Eliminate “grunt work,” resulting in increased job satisfaction.
- Accelerate value for other initiatives.
- Freeing up human capital and other resources allows an organization to get to more complex issues quicker.
- Reduce errors and improve quality, as long as it is programmed correctly.
- Eliminate human error.

INSTITUTE OF INTERNAL AUDITORS

The Certified Internal Auditor (CIA) designation is a globally recognized certification for internal auditors.

A professional is defined here as one required to have continuing education hours. All figures are current as of January 2018.

# THE LIST

CERTIFIED INTERNAL AUDITORS

ACCOUNTING FIRMS RANKED BY NUMBER OF CERTIFIED INTERNAL AUDITORS (CIAs) IN ATLANTA

<table>
<thead>
<tr>
<th>Firm name</th>
<th>Website</th>
<th>Address (Phone)</th>
<th>Current number of CIAs in Atlanta (2)</th>
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<th>Number of Atlanta partners</th>
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<td>grantthornton.com</td>
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<td>117</td>
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<td>Wade Weeks</td>
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<td>KPMG LLP</td>
<td>kpmg.com/us</td>
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<td>1,275</td>
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<td>Nichols, Cauley &amp; Associates LLC</td>
<td>nicholscauley.com</td>
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<tr>
<td>Frazier &amp; Deeter LLC</td>
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<td>35</td>
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<td>dhgp.com</td>
<td>211 Peachtree St. N.E., #2700, Atlanta, GA 30303 404-574-8900</td>
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<tr>
<td>Hancock Askew &amp; Co. LLP</td>
<td>hancockaskew.com</td>
<td>275 Interstate Dr. #2100, Norcross, GA 30093 770-246-0793</td>
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<td>Aprio LLP</td>
<td>aprio.com</td>
<td>5 Centennial Plaza, #1200, Atlanta, GA 30328 404-822-9861</td>
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<td>Porter Keadey Moore LLC</td>
<td>pkm.com</td>
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<td>1977</td>
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<td>RSM US LLP</td>
<td>rsm.com</td>
<td>1210 Peachtree St. N.E., #700, Atlanta, GA 30309 404-751-9100</td>
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<td>131</td>
<td>audit, tax, risk advisory, technology and management consulting, financial advisory and private client services</td>
<td>Joyce Reto</td>
<td>2009</td>
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</tbody>
</table>

1. The Certified Internal Auditor (CIA) designation is a globally recognized certification for internal auditors.
2. A professional is defined here as one required to have continuing education hours. All figures are current as of January 2018.

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 listing of a firm indicates its quality. All information is based on responses to Atlanta Business Chronicle surveys. Please send corrections or additions to Patsy Conn at pconn@bizjournals.com.
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Naohiro Mouri, CIA,—Corporate Officer and Chief Internal Auditor, American International Group, Japan
Mark P. Becker, Ph.D—President, Georgia State University
Glenn Benisek, CIA, CRMA—Chief Audit Executive, NCR Corporation

General Session Expert Panel Members

Shan Cooper, Chief Transformation Officer, WestRock Company
Carley Ferguson, CPA Chief Audit Executive, Mohawk Industries
Beth Reese, Chief Financial Officer and Executive Vice President, Southern Company Gas
Bill Hull, US Risk Assurance Principal, PwC

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Institute of Internal Auditors

Technology transforming internal audit profession

BY RANDY SOUTHERLAND
Contributing Writer

Professional accountants, including auditors, are facing a new world of technology that is rapidly changing how they and their companies do business.

Not only must they understand the opportunities and risks of tech developments such as blockchain, cryptocurrencies and artificial intelligence, but they also must adapt to the automation of many audit functions.

“It’s the early days,” said Will Achincloss, who heads the advisory and analytics department at PRGX Global Inc. “There’s a lot of excitement, and I’d say uncoordinated research and uncoordinated initiatives, going on with a lot of companies to figure out blockchain, but there’s a pretty strong belief that it is going to have a profound impact.”

The impact will change the way companies handle their supply chain and their business in general, he said.

For industries such as retail, blockchain technology will mean far greater insight into transactions, as large amounts of data becomes both accessible and transactionable.

“It will enable you to understand every single transaction, so in theory, you should not be able to make an erroneous payment anymore,” said David Brown, PRGX Global’s vice president for global audit strategy.

While the long-term impact of technology on the audit department is likely to be vast, adoption of these concepts is likely to be slow, said Achincloss. “They’re going to be very careful about it, but there is a lot of interest and investigation going on right now,” he added.

As products like Bitcoin have garnered headlines, some companies have moved quickly to embrace the bottom-line potential of cryptocurrencies and blockchain technology.

Blockchain, an open-source distributed database or ledger using secure state-of-the-art cryptography, can facilitate collaboration and tracking of many types of transactions. It offers companies potentially far-reaching advantages, such as allowing retailers to gain unprecedented insight into their supply chain and vendor transactions.

In addition, artificial intelligence (AI) is taking over many functions currently done by human auditors.

Technology is changing the way even smaller firms do business. Accounting firm Deloitte recently launched its Auve- nir Audit Smarter platform for small firms, which uses cloud-based storage, machine learning and AI to improve workflow and collaboration between auditors and their clients.

Cryptocurrencies, which are made possible by blockchain, can pose challenges, as companies and auditors discover there is relatively little in the way of best practices or guidance from regulatory agencies or professional bodies. The legal environment for Bitcoin and its brethren can be contradictory, depending on the country or the government agency, said Sabrina C. Serafin, partner at Frazier & Deeter, a company of certified professional accountants (CPAs) and advisors.

“Depending on the industry, blockchain could be a game changer [or an] industry killer,” she said. “Cryptocurrency could facilitate another line of business or it could eliminate a line of business.”

Internal auditors must educate their organization’s boards and management about where to allocate resources to these technologies, as well as the risks they may pose, added Serafin, also vice president of programs for the Atlanta chapter of the Institute of Internal Auditors.

“The fact that it’s very technical, and very new and rapidly growing, some firms are trying to decide if it’s just a fad,” said Kell Canty, CEO & co-founder of Verady, a provider of cryptocurrency accounting and audit technology services.

Many companies, he said, are hesitant to move forward without clear direction. “There are more other innovative firms that look at it and say, ‘This is a great innovation and we want to be part of the forefront of helping hammer out these issues.’ We have clients coming to us that really need our type of financial advice in how to deal with all this great growth they’re experiencing with this new technology,” Serafin agreed. “We can really be empowered to bring to light some of the emerging technologies and their potential effects to management,” she said. “At the same time, we have the insight into an organization and their primary controls and ongoing strategy.”

“Maybe even sprinkling some AI on top of that, where you have robo accounting with blockchain securely connecting the client and the auditing firm,” said Canty.

Many lower-level functions of the internal audit, such as sampling, could be eliminated due to robo accounting or AI, according to Serafin. “If you’re able to leverage AI to minimize -- and in some cases even eliminate -- risk, you’ve got auditors who may or may not have the skills to perform procedures,” she added.

Automation allows firms to “focus on the human advisory role,” said Canty. “It’s not like you’re losing a job. You’re being freed from more mechanical work and able to offer higher level functions.”
Women are still earning significantly less than men — presenting a challenge and opportunity for companies to fix the gender pay gap.

Women now earn 80.5 cents for every dollar that men earn, according to the latest data from the U.S. Census Bureau. Pay equity likely will be a hot topic in 2018, as news events in 2017 — from women’s marches to the #MeToo movement — ignited conversations about social and economic equality of women.

“Certainly in today’s environment of scrutiny and media attention surrounding the ‘Me Too’ effort, it behooves an organization to know exactly whether or not they have any discrepancies or disparities in pay,” said Deidra DenDanto, vice president of enterprise solutions at Robert Half Strategic Accounts in Atlanta.

Pay disparity can create liability and generate risk to an organization, from legal issues to public relations nightmares. Some companies are pushing for more progress toward pay parity, and internal audit professionals are getting involved in the efforts.

“First of all, this is a matter of fundamental fairness,” said Adam Bowen, senior manager of internal audit and forensics at Abbott Rapid Diagnostics in Marietta. “Second, it’s a matter of evaluating the risk...and the controls in place to mitigate that risk, and to protect the organization and its shareholders.”

In 2016, more than 100 companies signed the “White House Equal Pay Pledge,” promising to conduct an annual company-wide gender pay analysis and several other measures. Companies included Atlanta-based Delta Air Lines Inc. and The Coca-Cola Co.

“Core to our success is embracing diverse people, styles and ways of thinking, and creating a workplace where all people are welcomed, supported and, above all, treated equally,” said Catherine Sirna, Delta spokesperson.

In April 2017, Delta reported it reached nearly perfect pay parity — 99 percent between men and women in merit jobs. It was a single percentage-point improvement from 2016.

“Although 99-percent pay parity is well ahead of the national average, we won’t be satisfied until the gap is zero,” Sirna said.

Prior to signing the pledge, The Coca-Cola Co. was already taking the actions listed in the Equal Pay Pledge, said spokesperson Katherine Schermerhorn.

“We are proud of the efforts we have voluntarily engaged in over the years, and the diverse and inclusive culture we have created at The Coca-Cola Company,” Schermerhorn said via email.

Pay inequity is different from disparities caused by differences in education, experience or background. Pay inequity refers to inconsistent compensation among employees who share comparable backgrounds and responsibilities.

“First of all, [it’s] a matter of fundamental fairness. Second, it’s a matter of evaluating the risk...and the controls in place to mitigate that risk.”

ADAM BOWEN, Senior manager of internal audit and forensics, Abbott Rapid Diagnostics

Pay discrimination based on gender is prohibited by federal and state laws. California and New York recently passed pay equity acts designed to strengthen existing laws.

Many times, employees don’t know about pay disparities since pay is typically kept private except for those who are in leadership roles in public companies, said DenDanto.

“Compensation is a very personal thing,” she said. “It’s difficult to get substantial evidence as to whether a disparity is occurring.”

DenDanto found herself in this situation a few years ago. She discovered that her male peers were paid $25,000 to $35,000 more than she was for the same job, even though she was better credentialed and producing more revenue, she said.

“The only differentiator was my gender,” said DenDanto, adding that she left that company. She had some advice for anyone in her shoes.

“Do your homework and make sure you understand what your market value is,” DenDanto said. “Very thoughtfully request a compensation audit to your direct supervisor or to human resources or [the] internal audit [department].”

The burden for correcting pay inequity largely falls on human resources, although management is ultimately responsible for ensuring fair pay, Bowen said. The organization’s internal governance structure, which includes the internal audit department, is responsible for holding management accountable, he added.

Internal audit is responsible for reporting its findings to the board of directors and executive management team.

A company should do a pay audit every three years if there are no complaints about pay inequity, and sooner if a complaint is leveled, but most companies are not doing them frequently enough, DenDanto said.

A pay audit involves analyzing compensation for specific job roles to look for pay disparities, while considering many factors.

For example, an auditor might look at the job category of vice president by analyzing total compensation (including bonuses, equity and other benefits) for all vice presidents, calculating the statistical average and standard deviation to reveal outliers.

“That outlier is the one you want to look at,” DenDanto said.

For smaller companies without an internal audit department, Bowen suggests having human resources or payroll departments analyze pay data, or hire a consultant.

It’s also important to do an external benchmark against other companies that are the same size and the same industry. DenDanto said. Robert Half, which has been publishing annual salary guides since 1950, provides salary comparisons for more than 450 positions across numerous fields.

Pay equity should be an ongoing topic of conversation, according to internal audit professionals.

“We need more visibility on the corporate side to understand that this is a problem because a lot people just don’t know about it,” Bowen said. “It’s something that sounds so appalling you think you would have heard more about it.”
FASTEST-GROWING ACCOUNTING FIRMS BY PROFESSIONALS
RANKED BY THREE-YEAR PERCENT CHANGE IN ATLANTA PROFESSIONALS

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<th>Firm name and Website</th>
<th>Address Phone</th>
<th>Three-year percent change of Atlanta professionals</th>
<th>Number of Atlanta professionals</th>
<th>Number of Atlanta CPAs</th>
<th>Number of Atlanta partners</th>
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<td>Johnson Lambert LLP</td>
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<td>6</td>
<td>32</td>
<td>tax, assurance, wealth advisory, outsourcing, due diligence and business transfer advisory, international tax/ reporting</td>
<td>Jamie Henkenmayer</td>
<td>1978</td>
</tr>
<tr>
<td>Crowe Horwath LLP</td>
<td>3339 Peachtree Rd. N.E., #700 Atlanta, GA 30326 404-442-1600</td>
<td>65%</td>
<td>99</td>
<td>24</td>
<td>10</td>
<td>108</td>
<td>audit, tax, advisory services, risk consulting, financial management, financial technology and applied technology</td>
<td>Sal Inserra</td>
<td>2007</td>
</tr>
<tr>
<td>Warren Averett LLC</td>
<td>5 Chesser Pkwy., #600 Atlanta, GA 30328 770-386-1100</td>
<td>59.6%</td>
<td>83</td>
<td>46</td>
<td>21</td>
<td>95</td>
<td>audit, tax, corporate advisory, technology and risk, employee benefit plans, staffing and recruiting, wealth management</td>
<td>John Shurkey</td>
<td>1980</td>
</tr>
<tr>
<td>Grant Thornton LLP</td>
<td>1100 Ponce de Leon Ave., N.E., #1100 Atlanta, GA 30309 404-330-2400</td>
<td>59.1%</td>
<td>288</td>
<td>96</td>
<td>26</td>
<td>137</td>
<td>audit, tax, transaction advisory, mergers and acquisitions, valuation, internal audit, compensation and benefits</td>
<td>Wade Works</td>
<td>1968</td>
</tr>
</tbody>
</table>

1 Only firms with 20 or more professionals in Atlanta were considered for this listing.
2 A professional is defined here as one required to have continuing education hours. All figures are current as of January 2018.
3 Firm submitted a statement of verification supporting figures.

SOURCES: Atlanta Business Chronicle research and the firms

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FASTEST-GROWING ACCOUNTING FIRMS BY REVENUE
RANKED BY THREE-YEAR PERCENT CHANGE IN ATLANTA OFFICE NET REVENUE

<table>
<thead>
<tr>
<th>Firm name and Website</th>
<th>Address Phone</th>
<th>Three-year percent change in Atlanta net revenue</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>Partial listing of specialty services offered</th>
<th>Managing partner(s) in Atlanta</th>
<th>Year est. in Atlanta</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGL CPA Group</td>
<td>2810 Premier Pky., #230 Duluth, GA 30097 770-622-2982</td>
<td>308%</td>
<td>27</td>
<td>18</td>
<td>4</td>
<td>29</td>
<td>IT audit and technology advisory, SOX, SOX, tax, transaction advisory and due diligence, retirement plan audits and consulting</td>
<td>Luis Reyes Bradley Sinkiewicz Jen Losteager</td>
<td>2006</td>
</tr>
<tr>
<td>RSM US LLP</td>
<td>1230 Ponce de Leon Ave., N.E., Atlanta, GA 30309 404-711-9100</td>
<td>231%</td>
<td>117</td>
<td>30</td>
<td>10</td>
<td>131</td>
<td>audit, tax, risk advisory, technology and management consulting, financial advisory and private client services</td>
<td>Joyce Rito</td>
<td>2009</td>
</tr>
<tr>
<td>Carr, Riggs &amp; Ingram LLC</td>
<td>4801 Chastain-Dunwoody Rd., #420 Atlanta, GA 30341 770-447-6506</td>
<td>191%</td>
<td>169</td>
<td>108</td>
<td>37</td>
<td>200</td>
<td>audit and consulting services</td>
<td>R. Kelly Bollinger</td>
<td>1976</td>
</tr>
<tr>
<td>Johnson Lambert LLP</td>
<td>7000 Central Pkwy., N.E., #1510 Atlanta, GA 30328 678-534-2963</td>
<td>114%</td>
<td>24</td>
<td>11</td>
<td>3</td>
<td>25</td>
<td>financial statement audits; tax preparation, planning and consulting; risk assurance services; advisory and consulting services</td>
<td>Marcia Jerding</td>
<td>2010</td>
</tr>
<tr>
<td>Crowe Horwath LLP</td>
<td>3339 Peachtree Rd. N.E., #700 Atlanta, GA 30326 404-442-1600</td>
<td>90%</td>
<td>99</td>
<td>24</td>
<td>10</td>
<td>108</td>
<td>audit, tax, advisory services, risk consulting, financial management, financial technology and applied technology</td>
<td>Sal Inserra</td>
<td>2007</td>
</tr>
<tr>
<td>Bennett Thrasher LLP</td>
<td>5200 Riverwatch Pkwy., #700 Atlanta, GA 30341 770-396-2200</td>
<td>59%</td>
<td>235</td>
<td>123</td>
<td>38</td>
<td>269</td>
<td>assurance, tax, dispute resolution/forensics/valuation, client accounting services, IT managed services/consulting</td>
<td>Jeffrey Eschold</td>
<td>1980</td>
</tr>
<tr>
<td>Hancock Askew &amp; Co. LLP</td>
<td>275 Southeastern Pkwy., #2500 Norcross, GA 30092 770-246-6793</td>
<td>49%</td>
<td>32</td>
<td>17</td>
<td>5</td>
<td>32</td>
<td>audit, employee benefit practice, IT audit assurance, internal controls, tax, advisory transaction and due diligence</td>
<td>Russell Russel</td>
<td>2008</td>
</tr>
<tr>
<td>Rödd Langford de Kock LLP</td>
<td>223 Peachtree St., N.E., #1101 Atlanta, GA 30309 404-525-2600</td>
<td>39%</td>
<td>91</td>
<td>55</td>
<td>17</td>
<td>103</td>
<td>audit, accounting, and tax advisory services for foreign companies, individuals and real estate investors; M&amp;A consultancy</td>
<td>S.A. de Kock</td>
<td>1976</td>
</tr>
<tr>
<td>Frazier &amp; Deeter LLC</td>
<td>1230 Peachtree St., N.E., #1510 Atlanta, GA 30309 404-213-3700</td>
<td>37%</td>
<td>275</td>
<td>115</td>
<td>35</td>
<td>300</td>
<td>tax, audit, mergers and acquisitions support, SOX reporting, outsourced internal audit, employee benefit plan services</td>
<td>W. Seth McDaniels</td>
<td>1981</td>
</tr>
</tbody>
</table>

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3 Firm submitted a statement of verification supporting figures.

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<table>
<thead>
<tr>
<th>Firm name</th>
<th>Address/Phone</th>
<th>Number of Atlanta professionals</th>
<th>Number of Atlanta partners</th>
<th>Total full-time Atlanta staff</th>
<th>Number of U.S. offices</th>
<th>Partial listing of specialty services offered</th>
<th>Firm headquarters</th>
<th>Managing partner(s) in Atlanta</th>
<th>Year est. in Atlanta</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deloitte LLP</td>
<td>195 Peachtree St. N.E., #2000, Atlanta, GA 30303; 404-220-1100</td>
<td>2,357</td>
<td>380</td>
<td>250</td>
<td>3,144</td>
<td>115</td>
<td>audit, consulting, advisory, tax</td>
<td>New York</td>
<td>Ed Heys</td>
</tr>
<tr>
<td>EY</td>
<td>55 Ivan Allen Bldg., Atlanta, GA 30308; 404-874-5300</td>
<td>1,853</td>
<td>492</td>
<td>170</td>
<td>3,188</td>
<td>NA</td>
<td>assurance, tax, advisory and transaction advisory services</td>
<td>New York</td>
<td>Glenn Mitchell</td>
</tr>
<tr>
<td>PwC</td>
<td>1075 Peachtree St. N.E., #2500, Atlanta, GA 30309; 678-419-1000</td>
<td>1,490</td>
<td>425</td>
<td>121</td>
<td>1,740</td>
<td>80</td>
<td>assurance, tax, private company services, cyber, digital, analytics, corporate strategy</td>
<td>New York</td>
<td>Kevin Kelley</td>
</tr>
<tr>
<td>KPMG LLP</td>
<td>301 Peachtree St. N.E., #2000, Atlanta, GA 30308; 404-222-3000</td>
<td>1,127</td>
<td>326</td>
<td>82</td>
<td>1,275</td>
<td>106</td>
<td>audit, tax and advisory services, including management and risk consulting, strategy and deal advisory services</td>
<td>New York</td>
<td>Millard McGirt</td>
</tr>
<tr>
<td>Aprio LLP</td>
<td>5 Concourse Pkwy., #402, Atlanta, GA 30328; 404-892-3651</td>
<td>325</td>
<td>155</td>
<td>48</td>
<td>386</td>
<td>6</td>
<td>assurance, tax, international transaction advice/information assurance, outsourced accounting and payroll</td>
<td>Atlanta</td>
<td>Richard Kopelman</td>
</tr>
<tr>
<td>Grant Thornton LLP</td>
<td>1100 Peachtree St. N.E., #400, Atlanta, GA 30309; 404-330-3000</td>
<td>288</td>
<td>98</td>
<td>26</td>
<td>317</td>
<td>59</td>
<td>audit, tax, transaction advisory, mergers and acquisitions, valuation, internal audit, advisory, compensation</td>
<td>Chicago</td>
<td>Wade Weeks</td>
</tr>
<tr>
<td>Frazer &amp; Deeter LLC</td>
<td>1210 Peachtree St. N.E., #4100, Atlanta, GA 30309; 404-253-7100</td>
<td>275</td>
<td>115</td>
<td>35</td>
<td>300</td>
<td>60</td>
<td>tax, audit, mergers and acquisitions, SEC reporting, outsourced internal audit, employee benefit plan audit</td>
<td>Atlanta</td>
<td>W. Seth McDaniel, David Deeter</td>
</tr>
<tr>
<td>Bennett Thresher LLP</td>
<td>3500 Peachtree Pkwy., #700, Atlanta, GA 30329; 770-396-2200</td>
<td>235</td>
<td>123</td>
<td>38</td>
<td>269</td>
<td>1</td>
<td>assurance, disaster resolution, forensics/valuation, client accounting services, IT managed services/consulting</td>
<td>Atlanta</td>
<td>Jeffrey Eischen</td>
</tr>
<tr>
<td>Dixon Hughes Goodman LLP</td>
<td>195 Peachtree St. N.E., #2700, Atlanta, GA 30303; 404-574-4000</td>
<td>188</td>
<td>83</td>
<td>37</td>
<td>198</td>
<td>29</td>
<td>assurance, federal, state, local and international tax, compliance and advisory, health care consulting, fixed asset services</td>
<td>Charlotte, N.C.</td>
<td>David Evans</td>
</tr>
<tr>
<td>Carr, Riggs &amp; Ingram LLC</td>
<td>4600 Cumberland-Dixie Hwy., #420, Atlanta, GA 30341; 770-677-4606</td>
<td>169</td>
<td>108</td>
<td>17</td>
<td>200</td>
<td>50</td>
<td>audit and tax consulting services</td>
<td>Enterprise, Ala.</td>
<td>H. Kelly Bolinger</td>
</tr>
<tr>
<td>Cherry Bekaert LLP</td>
<td>1075 Peachtree St. N.E., #2100, Atlanta, GA 30309; 404-294-0954</td>
<td>134</td>
<td>67</td>
<td>17</td>
<td>148</td>
<td>NA</td>
<td>assurance, tax, advisory, international tax, risk/transaction advisory, technology solutions, valuation, wealth management</td>
<td>Richmond, Va.</td>
<td>Kip Sheerer</td>
</tr>
<tr>
<td>BDO</td>
<td>1100 Peachtree St. N.E., #700, Atlanta, GA 30309; 404-688-6841</td>
<td>128</td>
<td>51</td>
<td>17</td>
<td>139</td>
<td>62</td>
<td>core tax, specialized tax, international tax, assurance, transaction advisory</td>
<td>Chicago</td>
<td>Kenneth Smith, Andrew Gibson, Bob Pearson</td>
</tr>
<tr>
<td>Windham Brannon P.C.</td>
<td>3630 Peachtree Rd. N.E., #400, Atlanta, GA 30326; 404-325-1000</td>
<td>125</td>
<td>77</td>
<td>13</td>
<td>161</td>
<td>1</td>
<td>tax, audit, virtual accounting, tax advisory, strategic growth advisory, health care advisory, forensic accounting</td>
<td>Atlanta</td>
<td>Heike LaMarca</td>
</tr>
<tr>
<td>RSM US LLP</td>
<td>1230 Peachtree St. N.E., #100, Atlanta, GA 30309; 404-725-4320</td>
<td>117</td>
<td>30</td>
<td>10</td>
<td>131</td>
<td>90</td>
<td>audit, tax, risk advisory, technology and management consulting, financial advisory and private client services</td>
<td>Chicago</td>
<td>Joyce Roto</td>
</tr>
<tr>
<td>Moore Colson</td>
<td>1440 Powers Ferry Rd, Bldg. 11, #1300, Marietta, GA 30064; 770-989-0028</td>
<td>102</td>
<td>63</td>
<td>21</td>
<td>114</td>
<td>1</td>
<td>audit, tax, transaction services, IT audit/SOX, business advisory, employee benefit plan audit</td>
<td>Marietta, Ga.</td>
<td>Bert Mills</td>
</tr>
<tr>
<td>Smith &amp; Howard</td>
<td>271 17th St. N.W., #1650, Atlanta, GA 30309; 404-874-2444</td>
<td>101</td>
<td>54</td>
<td>13</td>
<td>119</td>
<td>1</td>
<td>mergers and acquisitions, manufacturing, real estate, construction, nonprofit, IT services, international, audit/tax</td>
<td>Atlanta</td>
<td>John Luscheit</td>
</tr>
<tr>
<td>Crowe Horwath LLP</td>
<td>235 Peachtree St. N.E., #1100 S. Tower, Atlanta, GA 30303; 404-525-2600</td>
<td>99</td>
<td>24</td>
<td>10</td>
<td>108</td>
<td>35</td>
<td>audit, tax, advisory services, risk consulting, performance consulting and applied technology</td>
<td>Chicago</td>
<td>Sai Inama</td>
</tr>
<tr>
<td>Rödl Langford de Kock LLP</td>
<td>235 Peachtree St. N.E., #1000, Atlanta, GA 30303; 404-525-2600</td>
<td>91</td>
<td>55</td>
<td>17</td>
<td>103</td>
<td>7</td>
<td>audit, accounting, and tax advisory services for foreign companies, independent audits, and real estate inventories, MBA consultation</td>
<td>Atlanta</td>
<td>S. A. de Kock</td>
</tr>
<tr>
<td>Moore Stephens Tiller LLC</td>
<td>780 Johnson Ferry Rd, #1325, Atlanta, GA 30342; 404-256-1608</td>
<td>85</td>
<td>51</td>
<td>11</td>
<td>108</td>
<td>4</td>
<td>audit and assurance, audit of individual, business, international and estate tax services</td>
<td>Atlanta</td>
<td>Greg Hayes</td>
</tr>
<tr>
<td>Warren Averett LLC</td>
<td>6 Concourse Pkwy., #400, Atlanta, GA 30328</td>
<td>83</td>
<td>48</td>
<td>21</td>
<td>95</td>
<td>14</td>
<td>audit, tax, corporate advisory, technology, audit and risk, employee benefit plans, staffing and recruiting, wealth management</td>
<td>Birmingham, Ala.</td>
<td>John Shirley</td>
</tr>
<tr>
<td>Mauldin &amp; Jenkins LLC</td>
<td>200 Gallery Pkwy., #4100, Atlanta, GA 30328</td>
<td>74</td>
<td>54</td>
<td>16</td>
<td>93</td>
<td>7</td>
<td>audit, tax, business advisory, healthcare/care development, consulting, valuation services, estate and tax planning</td>
<td>Atlanta</td>
<td>Jeff Fuchko</td>
</tr>
<tr>
<td>HLB Gross Collins P.C.</td>
<td>3350 Cumberland Blvd., #2900, Atlanta, GA 30337; 404-411-1711</td>
<td>66</td>
<td>47</td>
<td>8</td>
<td>72</td>
<td>5</td>
<td>construction, manufacturing and distribution, international, real estate, health care, technology and service</td>
<td>Atlanta</td>
<td>Michael Bohling</td>
</tr>
<tr>
<td>Porter Keade Moore LLC</td>
<td>235 Peachtree St. N.E., #8100, Atlanta, GA 30303; 404-588-4200</td>
<td>57</td>
<td>37</td>
<td>13</td>
<td>76</td>
<td>9</td>
<td>audit and assurance, tax advisory, regulatory compliance, SOC reporting, financial institutions</td>
<td>Atlanta</td>
<td>Philip Moore Jr.</td>
</tr>
<tr>
<td>Nichols, Cauley &amp; Associates LLC</td>
<td>3800 Century Close Pkwy., #9000, Atlanta, GA 30305; 404-214-1301</td>
<td>51</td>
<td>31</td>
<td>10</td>
<td>62</td>
<td>9</td>
<td>audit and assurance, risk management/internal audit, tax advisory and preparation services</td>
<td>Atlanta</td>
<td>William Simmons</td>
</tr>
</tbody>
</table>

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2. Firm submitted a statement of verification supporting figures.
3. NA - Not available or not applicable

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