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Allinial Global Developing Worldwide Search Database

Association plans to launch Arraydian this month.



Terry Snyder

One of your firm's clients needs assistance from a firm in Uruguay with a tool and die specialty. Your firm's international affiliation does have a couple of member firms in Uruguay, but neither specializes in tool and die work.

Where do you turn?

Allinial Global, an association of independent accounting and consulting firms formerly associated with **PKF International**, is building Arraydian (www.arraydian.com), a collaborative database that will help contributing firms identify other firms around the world that meet such specific criteria and that will lead to referrals across international associations and networks.

The vision of Arraydian is to offer a worldwide search tool available to like-minded, niche-focused firms that provide accounting, tax, assurance and other consulting services, said Terry Snyder, president and CEO of Allinial Global. Access to Arraydian is restricted to firms and membership organizations that contribute information about their own expertise and that of their members to the database.

Arraydian will be searchable by location, industry expertise and particular service area. Searches will yield the contact information for firms and individuals who have the specific accounting, tax and consulting knowledge that the client requires.

In effect, the database will have the potential to flatten key resources among associations and networks that serve accounting firms—membership organizations that are notorious for proprietary services such as professional development, conferences, geographic exclusivity and networking opportunities.

The idea for Arraydian began to emerge when the firms that are now members of Allinial Global split from PKF International, Snyder said.

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"We wanted to start with a clean white sheet of paper and create what we wanted, to take all of our issues and problems and offer better answers for our members," Snyder said. "We discovered that most associations had forgotten to focus on members' clients. Many of our members told us they thought their clients would want niche solutions, not just destination solutions, going forward. So we wanted to offer our members both a niche solution and a location solution, and the idea for Arraydian evolved."

Allinial IT professionals have been populating the Arraydian database with information from the group's members in North America, and it's expected to launch to Allinial member firms this month. Snyder introduced Arraydian internationally in October at an Allinial forum in Barcelona, and its non-North American firms' information will be loaded into the database over the next few months.

Entry of location and specialty information from other participating associations and networks will begin this month.

Arraydian is intended to be a collaborative effort among networks and associations, but Snyder suspects some groups will regard it with suspicion initially.

"If you think I'm recruiting your members and if I'm worried you're recruiting mine, then maybe we're really worried that our members are shopping around," he said. "If members are shopping around, they're going to be shopping around anyway. The point is that if it's better for our members' clients to have this niche and location database, then we need to create it and get out of the way when our

members are trying to serve their clients. Hopefully, collaborating will flatten out any threat and keep [associations and networks] from throwing members in a closet and closing the door."

Snyder and his organization's member firms "believe that Arraydian will be ongoing work in process. I don't know [that] we ever get completion. We think that even if some associations and networks don't want to join the effort, some of their members will want to contribute to it because this is a client-focused tool. That's why we gave it a name that's not associated [with] Allinial and are using a third-party name for the database," he said.

Specialty expertise entered into Arraydian is vetted, Snyder noted.

"We're cataloguing specialization," he said. "A firm can't claim to specialize in retail just because it worked with a retail client one time a few years ago. It must have dedicated staffing and resources to the specialty."

The vetting process involves due diligence whereby five or six criteria are established for a firm's specialty to be entered into Arraydian, such as the number of people dedicated to the niche, the number of clients it has, its largest client, the number of partners dedicated to the specialty and the number of charge hours.

Allinial isn't looking for any cost recovery for developing Arraydian, Snyder said. "As far as the economics go, if we get a partner that helps one of our members serve its client better, we've achieved our goal." Fee splits and other financial arrangements will be handled between the firms

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Editor

Julie Lindy
julie.lindy@wolterskluwer.com

Senior Contributing Editor

Bryan Powell
bryanpowell.par@gmail.com

Contributing Editors

Carrie Kostelec
carrie.kostelec@wolterskluwer.com

Sandra Lim
sandra.lim@wolterskluwer.com

Editorial Assistant

Raghavendra Kaup

Production Editor

Geraldine Lally

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Phone: 800.449.8114 | Fax: 773.866.3895 | Email: cust_serv@cch.com

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involved, not through Arraydian, Allinial or inter-association agreements, Snyder said.

"The ROI is improved membership. The concept is that now our members can speak to firms in other groups that can help their clients," he noted. "No association has a member or niche solution in every country, so if we talk to other organizations, we can provide a valuable service that helps our members service their clients with maximum effectiveness. We think that makes a lot of business sense."

Allinial's goal, like that of other associations and networks, is to provide its members with the best possible service so they can provide better service to their clients, Snyder said.

"The world keeps marching forward," he said. "We need to march with it by providing better solutions to members. We must come up with better products that make us more effective. This is a solution that takes global collaboration. It forces each association or network to look at the best of class in terms of destination and specialty." ■

PAR NEWS DIGEST

Frank, Rimerman + Co. and Elliott Davis Decosimo claimed top honors among accounting firms in vault.com's 2017 Best Internships rankings, released in October. Internship programs at FR+Co., based in Palo Alto, Calif., and EDD, based in Greenville, S.C., were second and third, respectively, in the 50 Best Internships ranking, trailing only investment banking firm Evercore. Interns in FR+Co.'s summer program cited its well-rounded rotation through various practice areas; the friendly support from leadership and staff at all levels; and weekly "fun day" outings in the Bay Area. Comments from interns in EDD's Envision Summer Internship Experience referenced the variety of learning opportunities and plentiful time spent with shareholders, managers, associates and, in some cases, with clients. In addition, EDD's program won Best Internship for Quality of Life. Vault.com also features a Best Accounting Internships ranking, in which FR+Co. and EDD ranked first and second, respectively, followed by internships at **Plante Moran**/Southfield, Mich. (third in accounting, 11th in the overall rankings); **Dixon Hughes Goodman**/Charlotte, N.C. (fourth in accounting, 14th overall); **Moss Adams**/Seattle (fifth in accounting, tied for 15th overall); **TravisWolff**/Dallas (sixth in accounting), which has since announced a merger with **Armanino LLP**/San Ramon, Calif., which itself ranked 11th in accounting (see *merger details, at right*); **BDO USA** (seventh in accounting, 25th overall); **PwC**'s Advance Internship Experience (eighth in

accounting, 35th overall); **KPMG** (ninth in accounting, 36th overall); and **Wipfli LLP**/Milwaukee (10th in accounting, 37th overall). See the 50 Best Internships ranking at www.vault.com/internship-rankings/top-10-internships/ and the accounting rankings at www.vault.com/internship-rankings/best-accounting-internships/. The website also features a ranking of Top 50 accounting firms (not to be confused with internships) at www.vault.com/company-rankings/accounting/vault-accounting-50/.

Armanino LLP/San Ramon, Calif. will enter the Dallas market in 2017 by way of a merger with TravisWolff. Armanino LLP posted revenue of \$164.25 million for the FYE December 2015 and reported current revenue at \$195 million, while TravisWolff reported revenue of \$23 million. The deal, announced Oct. 21 and effective Jan. 1, is the latest eight-figure major market coup for the West Coast firm, following its August 2015 merger with Los Angeles-based **RBZ LLP**. (See *PAR, July 2015*.) The firm has reported double-digit revenue growth for five consecutive years, including 26.3% growth in FY15. The firms expect to benefit from complementary practices serving high net worth individuals, and Armanino expects to broaden family office services in Dallas, such as business structuring, household management and personal CFO support. Both firms are members of **Moore Stephens North America**, which is one of eight regional members of **Moore Stephens International**.

Sikich LLP/Naperville, Ill. (\$116.6 million in revenue in FY15; 94 partners, 426 nonpartner professionals, 676 total staff, 15 offices) planted its technology flag in Southern California on Nov. 1, acquiring Glendale, Calif.-based SCS, a \$9 million tech company that provided enterprise resource planning solutions and specialized in Microsoft Dynamics NAV solutions. In addition to its Glendale location, which is near Los Angeles, SCS had offices in Phoenix and Las Vegas. "The addition of SCS establishes a coast-to-coast presence for Sikich and will better position us to bring a broader suite of services to our West Coast clients," said Jim Drumm, partner-in-charge of Sikich's technology practice. Kolbeinn Einarsson, CEO of SCS, added that in joining forces with Sikich, "Together we will be one of the largest teams of Microsoft Dynamics NAV professionals in the country." This is the fourth acquisition for Sikich in the last 14 months, totaling more than \$37 million in revenue: Other recent acquisitions include **Brockman, Coats, Gedelian & Co./Akron, Ohio** in June (\$18 million); **Jannsen + Co./Milwaukee** in October 2015 (\$2.7 million); and **Altico Advisors/Marlborough, Mass.**, in September 2015 (\$7.5 million). (*For more details, see PAR, July 2016.*)

Crowe Horwath (FY16 revenue \$745.2 million; 277 partners, 2,568 nonpartner professionals, 3,389 total staff; 32 offices) announced plans to establish a Colorado office presence by merging in Denver-based Crowe GHP Horwath, effective Jan. 1. GHP is Colorado's 10th-largest firm. Four partners and 82 total staff will join Crowe Horwath. Nadine Pietrowski, GHP's CEO, will become MP of the Denver office. GHP's industry specializations include not-for-profit; healthcare; life sciences; manufacturing and distribution; real estate; and hospitality. Geographically, it is a logical next step, said Crowe Horwath CEO Jim Powers: "We already have 40 clients and nearly 50 people working remotely in the Denver area." "Both firms are members of **Crowe Horwath International**, and have worked together in that context for many years," he added.

Miller Kaplan Arase/North Hollywood, Calif. (\$39.5 million revenue for the FYE February 2016) merged

with Damasco & Assoc., effective Oct. 1. The addition of Damasco's office locations in Half Moon Bay, Calif. and Hailey, Idaho expands MKA's reach in the San Francisco area and into the Sun Valley, Idaho market. Damasco brings a tax skill set in serving closely held businesses, family groups and highly compensated individuals. Two partners and 17 total staff joined MKA in the deal. MKA told *PAR* that post-merger revenue is \$43.3 million, with 29 partners and 189 total staff members in seven offices.

Baldwin CPAs/Richmond, Ky. (FY16 projected revenue \$7 million; 13 members, 55 total FTE staff, five offices) announced a merger with Lexington, Ky.-based Humphrey & Co. One member and four employees join Baldwin. Alan Long, managing member of Baldwin CPAs, told *PAR* that the firm "wanted a physical presence in Lexington, which is probably the second-largest market in Kentucky, after Louisville." Baldwin also completed recent mergers with Louisville-based **Anderson, Bryant, Lasky & Winslow**, which was effective Jan. 1, adding three partners and 17 staff members, and **Eldridge, Jackson & Leedy**, based in Flemingsburg, Ky., effective June 1, 2015, adding three partners and 11 staffers. Neither Humphrey & Co. nor Eldridge, Jackson & Leedy offered audit services, Long explained, "so we can leverage the fact that we do audits and use the contacts that those firms have to grow our practice." Allan D. Koltin, CEO of Chicago-based Koltin Consulting Group, who advised both the Baldwin and Humphrey firms on their merger, pointed to Baldwin's "entrepreneurial culture" as a quality that is attractive to merger candidates. "It's a platform where you can have a lot of freedom in how you serve clients but one where you can also benefit from Baldwin's robust platform of services and resources," Koltin told *PAR*. Baldwin CPAs' industry niches include construction contractors, not-for-profit and government, while its fastest-growing niche is outsourced client accounting and CFO services.

The accounting profession is advancing women better than it ever has, but women still comprise only 23% of partners and principals. Because that low percentage

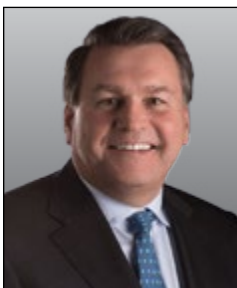
is a challenge for succession planning, growth and workload management, the 2017 Accounting MOVE Project, "Pipeline to Finish Line," will zero in on specific strategies and programs that propel that percentage past the 25% mark. "Women are about half of incoming professionals each year, but drop out on the brink of partnership. The profession can solve its talent gap simply by retaining more women at the senior level," said Joanne Cleaver, president of Chicago-based Wilson-Taylor Assoc., which manages the MOVE Project. Firms of all sizes are invited and encouraged to participate in the annual survey. Registration is open

at www.wilson-taylorassoc.com. In addition to reporting findings from this survey, the MOVE Project will produce a list of the top public accounting firms for women and top equity leadership firms. A summary of the 2017 Accounting MOVE Project will be published in the May 2017 issue of *PAR*, with the full report available at the websites of MOVE's association partners, the Accounting & Financial Women's Alliance and the American Woman's Society of Certified Public Accountants. *PAR* is the MOVE Project's media partner and neither pays nor receives fees associated with the survey nor participates in data collection. ■

EXECUTIVE FORUM

Firm Leaders Identify Emerging Trends to Watch

Leaders at accounting firms are continually interacting with others in their firms, the profession, their communities and with clients and prospects. Therefore, they're often quick to spot new opportunities and emerging market trends. This month, prominent firm leaders look into their crystal balls and discuss significant changes they see as trends to watch and explain how their firms are positioning themselves to capitalize on them.



Joe Adams

Joe Adams, *managing partner and CEO, RSM US LLP/Chicago (FY16 net revenue: \$1.8 billion; 785 partners; 9,100 total staff; 86 offices):*

Two of the significant changes/emerging trends impacting our industry and RSM are the changing workforce and increasing globalization. We're seeing an unprec-

edented shift in America's workforce, with five generations now working together, historically low unemployment and tough competition for talent. Millennials and now even Generation Z are entering the workforce, and like other generations before them, their tastes, preferences and attitudes are redefining how we work. Moreover, while still a very small portion of our economy, the rapidly expanding

gig economy promises more change in the future. We are also currently in a very tight labor market, and our chief economist predicts that we will continue to see only about 1.3 unemployed persons for each job opening in the near term. That is posing challenges for our firm, our industry and our clients. As we look to the future, we already see that there are not enough students graduating with accounting degrees to meet future demand, and I predict that challenge will be further exacerbated as high school graduation rates drop in many states in the future. Attracting, developing and retaining top talent will continue to be critical not only to RSM's success but also to the success of our clients. Investing in recruitment, professional development and work-life programs continues to be a major focus for RSM. We have a strategic work plan that looks holistically at how to enhance the RSM Talent Experience. While we already have a high level of employee engagement and strong satisfaction with many of our programs, we continually evolve to stay competitive. During 2015, we collected comprehensive input from our professionals on areas that affect their talent experience. This year, we have been busy implementing key changes like our Career Development Framework, which outlines the technical, professional and interpersonal skills required to be successful at each level within our organization. In addition to

increasing transparency about what it takes to advance, the framework serves as a coaching tool for career advisors and provides one-click access via our intranet to resources and training. We have also redesigned our performance management process to better leverage the framework while addressing our employees' request for ongoing, real-time feedback and coaching, and we have enhanced our bonus program to increase competitiveness and transparency. These are important steps to achieve a future where I see annual performance reviews replaced by real-time rewards when people achieve their goals. In addition to taking individual action to enhance our firm's talent experience, RSM is also very active in working with both the Center for Audit Quality and the **AICPA** to help promote public accounting as an exciting career opportunity for students and young professionals to ensure the profession as a whole has a strong pipeline of talent in the future. Also, companies of all sizes are becoming more global, middle-market companies are increasing their international business activities and talent is demanding a global experience. Today about 85% of commercial middle-market companies participate in the global economy through importing, exporting or overseas operations. Moreover, one of the important ways millennials and Generation Z are reshaping the workforce is through their expectations to work for a global company that will provide experiences overseas. This was one of the driving forces behind our decision to unite with fellow **RSM International** member firms in 120 countries around the world under a common brand in October 2015. In conjunction with the launch of our brand, we have continued to expand and evolve our global service offerings in our core audit, tax and consulting lines of business, as well as grow our specialized international service offerings such as Global Compliance and Reporting Services. We are also working more collaboratively than ever before with colleagues across the RSM International network to continue to increase our efficiency around the world and find new ways to provide value to our clients. Finally, we are offering more global assignments to our people. We will maintain an ongoing focus in all of these areas as we continue to accelerate our progress toward our vision to be the first-choice advisor to middle-market leaders globally.



Marc D. Fleischman

Marc D. Fleischman, CEO, BeachFleischman/Tucson, Ariz.
(FY15 net revenue: \$23.65 million; 23 partners; 150 total staff; two offices):

One of the emerging trends that we are addressing head-on is pricing based on value and not just hourly inputs. We're moving toward pricing clients in advance, using options, and moving away from the mindset and practice of "selling time." We've addressed this by assembling a pricing committee, which has done much of the fact-gathering on our firm's behalf with regard to industry pricing trends. We've also worked with the accounting profession's premier pricing consultant, Michelle Golden, to educate us and get our firm off on the right path. Providing clients with "choice" with regard to how they would like to work with us has had some promising preliminary results. We're early in the adoption of this pricing strategy and have more work to do, but we are very pleased with our progress so far.



Bill Carr

Bill Carr, managing partner, Carr, Riggs & Ingram/Enterprise, Ala.
(FY15 net revenue: \$195 million; 151 partners; 1,379 total staff; 25 offices):

Technology has radically changed what our clients and team members expect from us. They desire flexibility and real-time access to tools and data in nearly every aspect of their lives. Therefore, we created "CRInnovate" to address this trend. The program embraces innovation while developing and equipping our team to meet our clients' evolving expectations. A key aspect of CRInnovate is the CRI vSTAR™ process, a virtual audit engagement that allows on-demand client interaction and improves time and financial efficiencies. This virtual capability enables us to share expertise from our subject matter experts across markets—without incurring travel time and expenses. Another component of CRInnovate is our consistent investment in cutting-edge systems so our team can access our resources from anywhere. In

turn, we can offer collaborative, relevant and timely client service regardless of location or device.



Kenneth A. Miles, *managing partner, NSBN LLP/Los Angeles (FY16 net revenue: \$17.3 million; 21 partners; 93 total staff):*

The most obvious trend in the profession is the proliferation of growth through mergers and acquisitions among firms of all sizes. Over the past 2 1/2 years, our firm has completed two acquisitions, and we are continuing to pursue others. Our focus, as is the case for many mid-sized local and regional firms, is to add complementary capabilities that our clients need, such as litigation support and forensic accounting, and to expand the services we can provide to our ever-growing client base. The other significant trend is the focus on retention of millennial staff. No longer are new staff simply relegated to the “back office”; instead, they are given more opportunities for involvement in marketing and serving clients than ever before. Maintaining their interest in the profession also entails giving them the learning opportunities they desire. Our firm is implementing an in-house “university” to provide both the technical and soft skills training that will enhance their careers.



Andy Armanino, *managing partner, Armanino LLP/San Ramon, Calif. (FY15 net revenue: \$164.25 million; 80 partners; 710 total staff; nine offices):*

We’re seeing a trend toward taking a holistic approach with clients. Instead of trying to solve a single issue with a single product or service, we’re trying to see the world from the client’s perspective and become an overall solution provider. Today, clients are asking firms to act as their strategic

advisors, and we are stepping up to the challenge. At Armanino, we’re already going to market as a team and have moved away from the silo approach. The other big trend out there is the rapid adoption of technology to make us more efficient and effective at delivering solutions. It’s important to recognize that embracing technology is one of the best ways to keep driving business. For example, the more we can use data analytics to streamline some of the audit processes, the more our audit team can spend its time thinking strategically, understanding a client’s business and adding value.



Ellis Ende, *managing partner, Raich Ende Malter & Co./New York (YTD16 net revenue: \$60 million; 45 partners; 176 total staff; three offices):*

By far the most critical issue that I foresee for the accounting industry is that a significant number of accountants of the baby boom generation are either retiring or on the verge of doing so. As these accountants retire, many of whom are equity and founding partners in smaller firms, the consolidation of the accounting industry in the form of mergers and acquisitions is simply inevitable. While this has been an emerging trend over the past decade, it’s now no longer trending but rather is reality. The opportunities for smaller firms to monetize their assets by doing upstream mergers with larger firms have been a win-win at REM for both parties alike. Indeed, the depth of talent, experience and knowledge held by these retiring partners and principals may well never be seen again. At Raich Ende Malter, we are well aware of this. And as such, we are always looking for talent, experience and knowledge, regardless of age. And yes, we are always looking to merge with firms that are not only located in the New York metropolitan area but also and more importantly complement or expand our current service offerings or the industries we serve. ■

PEOPLE, FIRMS AND PROMOTIONS

BDO USA appointed **Chris Smith** as global head of audit and accounting for **BDO International**. **Joe Johnson**, formerly assurance managing partner in the firm's Orange County, Calif., practice, was named West Region managing partner.

BKR International admitted **Rotz & Stonesifer**/Chambersburg, Pa. and **Power Tynan**/Toowoomba, Queensland, Australia into membership. R&S has four partners, 36 total staff and specializes in construction, manufacturing, real estate and professional/medical industries. It has additional offices in the Pennsylvania cities of Greencastle and East Berlin. PT has six partners, 41 total staff and specializes in agriculture, medical and allied health, professional consulting and superannuation. The firm has additional offices in Roma and Stanthorpe, Queensland, Australia.

The Bonadio Group, based in Pittsford, N.Y., appointed partners **Michael Parrinello** and **Jeffrey Trubia** as construction team leaders in the accounting firm's Rochester and Syracuse offices, respectively.

New York-based **CohnReznick** named **Russell Phillips** as the new office managing partner of the firm's Boston office. He succeeded **Jim Naber**, who retired last month. The firm welcomed **Cheryl Watson** as a partner in its financial services industry practice. She is based in the firm's Roseland, N.J., office. She was previously a managing director at **KPMG**. Her expertise includes investment strategies such as leveraged buyouts, venture capital, real estate, distressed investments, mezzanine capital and royalty opportunities.

Denver-based **EKS&H** admitted five new partners: **Michael S. Fitzgerald**/tax; **Rebecca B. Kelley**/consulting; **Michael T. Lopez**/consulting; **Clayton J. Sparks**/tax; and **Kari Ritz Thiessen**/consulting. All are based in the Denver office.

Elliott Davis Decosimo, based in Greenville, S.C., welcomed local entertainment industry specialist **Vicki Cherry** as a shareholder. She is based in Nashville, Tenn.

New York-based **Marcum LLP** named **Margery Piercey** as partner-in-charge of its Boston office. She will also serve as a member of the firm's executive committee. In a few months, Marcum's Boston and Needham offices will combine in a new Boston office designed to accommodate the firm's growth in Massachusetts. Piercey will lead the consolidated team with oversight responsibility for all client services, firm growth, operations and staff development. Previously, she was leader of **Wolf & Co.**'s commercial audit department. Piercey succeeded **Douglas Farrington** in the Boston OMP role. Farrington is continuing with Marcum LLP as the regional leader for tax and business services.

Ryan Krause was named managing principal for Saginaw, Mich.,-based **Rehmann's** Southeast region, effective Jan. 1. In this position, he will lead growth and profitability for Rehmann's offices in the Michigan cities of Ann Arbor, Detroit, Farmington Hills and Troy, as well as Toledo, Ohio. Krause is based in Troy. He is a member of a number of the firm's executive committees and most recently served as the department head for the region's audit and assurance practice.

Reinsel Kuntz Leshner (RKL), based in Lancaster, Pa., named **Wendy L. Lance** department head of its tax services group in the firm's Lancaster office. She succeeded **Eric R. Wenger**, who was recently named managing partner of the Lancaster office.

Several leadership changes went into effect at New York-based **WeiserMazars**. **Charles Abraham** was named leader of the Financial Services Group in New York. He succeeded **James Kinney**, who continues to provide support for the Financial Services Group growth plans. **Michael Coletti** was named office managing partner in the firm's Edison, N.J., office. Coletti succeeded **James Blake**, who continues as the firm's managing partner and a member of the executive committee. **Kirk Eldridge** was named office managing partner in Pennsylvania and is based in Fort Washington, Pa. Eldridge succeeded **Vincent Burke**, who continues as a consultant supporting the insurance practice and the Philadelphia market. **Craig Fine** was named office managing partner of the Long Island office in Woodbury, N.Y. Fine succeeded **Andrew Cohen**, who continues to serve on the executive committee, serve clients and assist with the firm's growth strategy for Long Island. The firm welcomed **James Wienclaw** as a partner in its Manufacturing & Distribution Group. He is based in the firm's Long Island office and specializes in tax. WeiserMazars also admitted five new partners from its existing staff: **Jonah Gruder**/Private Client Services Group, New York; **George Moffa**, real estate group/New York; **John Ohannessian**, real estate group/New York; **Lorenzo Prestigiacomo**, financial services group/New York; and **Michael Rofman**/manufacturing and distribution group/New Jersey. ■