



Public Accounting Report

THE INDEPENDENT NEWSLETTER OF THE ACCOUNTING PROFESSION SINCE 1978

MAY 2016 | VOLUME XL, NO. 5

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*Enclosed With This Issue:
Public Accounting Report's
2016 Women's EXTRA!*

Escalating Market Expectations Transform Business Case for Advancing Women

Market trends—from both a supply and demand perspective—are bringing gender parity in accounting firm leadership to the forefront after decades of discussion and initiatives addressing women in the profession.

“We’re at the tipping point,” said Renee Aloisio, COO and partner at **LGC+D LLP/** Providence, R.I.

Precisely: Half of LGC+D’s 14 partners and principals are women.

Gender equity translates to incisive insights into the needs of women business owners and women managers, which is driving a wave of new client acquisition.

“The women in the executive group at the firm realized that there was a mismatch between what we were pitching and how we were delivering services,” said Aloisio. “We’re making adjustments to focus on what women business owners need.”

One concept in the pipeline: a comprehensive “fiscal fitness” approach to winning women entrepreneurs.

The business case for advancing women has never been more on point. Evidence continues to accumulate that higher proportions of women in senior leadership drive greater profits and return on investment.

Grant Thornton released an analysis in late 2015 that pinpointed the advantage correlated with women in leadership: a 1.91% edge in return on assets. The analysis was based on S&P companies and found that companies with diverse boards delivered an average return on assets of 8.68%, compared to 6.77% for those with homogeneous boards. And in February, the Peterson Institute for International Economics released a report, “Is Gender Diversity Profitable? Evidence from a Global Survey,” sponsored in part by **EY**, that found “robust evidence that women in the C-level is associated with higher profitability.”

“Women have always been recognized, but not necessarily valued, for mentoring and contributing to the culture in ways that men don’t,” said Verna Myers, founder of



the Baltimore-based Verna Myers Consulting Group, which works with leading CPA firms and corporations.

As succession pressures escalate, skills such as mentoring and other cultural contributions are being recast from “soft” to “strategic.”

Corporate, government and nonprofit clients are generally ahead of professional services firms in terms of putting the business case for women into action, said Myers. Goals of becoming gender-blind and leveling the playing field are passé. The motivation of reflecting current clients is rapidly fading, too, she said.

The new aim is to have a talent pipeline that will mirror tomorrow’s clients. That goal shifts the business case from

short term—promoting the next round of women candidates to partner—to long term—cultivating female talent at every point in the pipeline.

“You can bring in [diverse new hires], but it can only move you but so far up the ladder before invisible cultures and systems favoring the status quo defeat that progress,” said Myers.

Capturing return from diverse talent at every career stage is an emerging strategy that pays for itself while paying it forward.

“It’s a new but necessary skill to see the power of difference and learn how to cultivate talent in a person who is unlike you,” Myers said. ■

PAR NEWS DIGEST

Sikich LLP (FY15 net revenue: \$116 million; 51 partners, 576 total staff; 12 offices) will acquire the assets of Akron, Ohio-based Brockman, Coats, Gedelian & Co., BCG Systems and BCG Wealth Advisors, effective June 1. BCG&Co. has annual revenue of more than \$18 million, according to the Sikich announcement, and is the largest acquisition in Sikich’s history. BCG&Co. also has a technology office in Atlanta, and its staff will continue to work in the firm’s existing offices. BCG&Co.’s industry expertise includes manufacturing and distribution; construction and real estate; and not-for-profit. The Akron firm also offers wealth management and technology services, including Microsoft Dynamics

GP, Office 365, Azure, CRM, NetSuite and cloud solutions. Sikich has been active on the M&A front lately, acquiring the audit, accounting and tax practices of Milwaukee-based **Jannsen + Co.** in September, as well as the Boston-area technology provider **Altico Advisors** in August. Approximately nine equity partners will join Sikich from BCBG&Co., as well as about 100 staffers, with 95 of those in Ohio, according to news reports. All three administrative positions will continue after the acquisition. Co-Founder and Managing Partner David Brockman will join Sikich’s executive board and serve as partner-in-charge of the Akron office. (Source: Crain’s Cleveland Business and Crain’s Chicago Business)

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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

Laila Gaidulis

PUBLIC ACCOUNTING REPORT (ISSN 0161-309X) is published monthly by Wolters Kluwer, 4025 W. Peterson Ave., Chicago, Illinois 60646. Subscription inquiries should be directed to 4025 W. Peterson Ave., Chicago, IL 60646.

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

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CCH Journals and Newsletters

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PwC and Plante Moran/Southfield, Mich., continued their dominant performances in the annual vault.com rankings of public accounting firms. The 2017 Vault Accounting 50, which highlights the best accounting firms for which to work, found PwC retaining its No. 1 position. **Deloitte** climbed over **EY** into second place in the ranking. **Grant Thornton/Chicago** moved from fifth to fourth, swapping spots with **KPMG** and breaking the Big Four's perennial hold on the top four spots. Plante Moran moved to seventh, swapping spots with **RSM US** (formerly **McGladrey**). **Baker Tilly Virchow Krause/Chicago** leaped from 12th to ninth, while **Dixon Hughes Goodman/Charlotte, N.C.**, stepped up to 10th from 11th. If the rankings might inspire dancing in the aisles at any one firm, it no doubt would be at Plante Moran. The firm claimed top honors in 11 of the 25 "Quality of Life" categories in the survey, including Business Outlook; Client Interaction; Culture; Firm Leadership; Informal Training; Internal Mobility; Relationships With Supervisors; Satisfaction; Travel Requirements; Vacation Policies; and Work/Life Balance. PwC captured six of the remaining 14 categories, including Benefits; Diversity (Overall); Diversity (Minorities); Diversity (LGBT); Green Initiatives; and Hiring Process. Otherwise, only Grant Thornton, with two categories—Diversity-Disabilities and Promotion Policies—scored more than one. Other Quality of Life winners included **Brown Smith Wallace/St. Louis** (Compensation); **KPMG** (Diversity-Military Veterans); **Frank Rimerman + Co./Palo Alto, Calif.** (Diversity-Women); **Deloitte** (Formal Training); **Friedman LLP/New York** (Hours); and **WithumSmith+Brown/Princeton, N.J.** (Philanthropy). Other highlights from the survey results: **Sikich/Naperville, Ill.**, posted the most dramatic rise, leaping from 45th last year to 20th in the 2017 poll. **Crowe Horwath/Chicago** suffered the most precipitous fall in the rankings, crashing from 10th to 24th. For full results, visit vault.com.

The MAcc is back. The Jones Graduate School of Business at Rice University in Houston is accepting applications for its one-year Master of Accounting (MAcc) program, which begins this fall. Rice previously offered a MAcc program from 1975 to 1997. The program graduated fewer than 10 students in a typical year but included

some very successful grads: One of them was James S. "Jim" Turley, chairman and CEO of **Ernst and Young** from 2001 to 2013. Now, Turley and EY have created the James S. Turley-Ernst and Young Leadership Development Initiative. Turley and other notable Rice-to-EY alums, including Tim Griffy and Rob Royall, along with contributions from the Ernst and Young Foundation and alumni employees, have funded this initiative to the tune of \$2.5 million. The degree program includes a **Deloitte** leader-in-residence opportunity, in which a prominent leader in accounting research will spend a week or more in residence working closely with students in classroom activities and in roundtable and panel settings. The leader-in-residence program was funded by Rice-to-Deloitte alumni, including Amy Sutton and John Fogarty—the latter not to be confused with the rock legend (John Fogerty) of (almost) the same name. For more information, including application requirements, visit <http://business.rice.edu/macc>. (Sources: *tmcnews.org*, Rice University.)

Grant Thornton acquired ARRYVE LLC, a Bellevue, Wash.-based consulting firm that provided client services in marketing and sales, operations, human capital, finance, accounting, information technology and corporate strategy. ARRYVE Partners Christopher Smith and Chris Stephenson joined GT as advisory principals after the April deal. In total, 60 ARRYVE professionals, primarily from Bellevue, joined GT and will continue to work in the former ARRYVE location, which became GT's 59th office. GT, which posted calendar year 2015 revenue of \$1.556 billion (up 10% over CY14), has a Seattle office location as well. "The ARRYVE team not only fortifies our advisory practice but also our presence and proficiencies in the Pacific Northwest, creating a regional hub for our clients in this market," said Jacqueline Akerblom, GT's West region managing partner. ClearSight Advisors, based in McLean, Va., served as ARRYVE's financial advisor in the transaction.

Atlanta-based Bennett Thrasher merged with Graves Technology, also based in Atlanta. The merger, effective April 1, enabled BT to add technology services to its toolkit, creating a new division for the firm, Bennett Thrasher

Technology Services. The unit has tech consultants in Georgia, Florida and North Carolina. BT Co-Founding Partner Rick Bennett told the Atlanta Business Chronicle he expects the merger to increase revenue by more than \$2 million in the coming fiscal year. Chad Graves—who left BT in 2006 and a year later founded Graves Technology—rejoined BT as a partner and leads the new unit. Jim Dougherty, also from Graves Technology, joined BT as a director. The tech team claims special industry expertise in health care, K-12 education, manufacturing and distribution, and professional services. BT has 34 partners and more than 250 associates and posted \$36.2 million net revenue for the FYE June 2015.

Netting & Pace, CPAs, a fee-only tax and wealth management firm located in San Antonio, was acquired last month by Exencial Wealth Advisors, a wealth management firm based in Plano, Texas. N&P had three partners and 16 total staff, all of which joined

Exencial, bringing that company's headcount to 57. An N&P representative told *PAR* that N&P Managing Partner Conrad Netting IV and Partner Don Pace joined Exencial as advisors of counsel, while Partner Michelle Scarver joined as a principal and lead wealth advisor. N&P had \$180 million in assets under management at the time of the deal, the N&P source told *PAR*. Exencial now has approximately \$1.5 billion in assets under management, serving 860 households. The deal established an Exencial office in San Antonio. In addition to Plano, Exencial has offices in Oklahoma City and Old Lyme, Conn. "Netting & Pace's deep knowledge of tax planning services is a welcome complement to our investment and financial planning capabilities, enabling us to better offer our clients the top-shelf services they expect and deserve," said John Burns, co-CEO of Exencial Wealth Advisors. "The team embodies what the Southwest culture is all about, putting forth Southern hospitality and Western pragmatism in everything they do." ■

EXECUTIVE FORUM

Firms Take Action to Ensure Reliable Pipeline for Success

Ensuring solid career paths and pipelines to advance women in the profession is imperative for long-term firm survival. (See related article, p. 1, and enclosed *EXTRA* supplement.) This month, firm executives describe ways their firms' cultures are supporting female talent and their approaches to the business case for prioritizing the advancement of women.



Jim Wallace

Jim Wallace, CEO, Burr Pilger Mayer/San Francisco (FY15 net revenue: \$78.3 million; 41 partners, 422 total staff; six offices):

Of the 41 partners at BPM, women make up 24%, and women hold 31% of leadership positions for practice groups or offices. At BPM, we want the best and

brightest people to serve our clients—and to meet their career aspirations. We are deeply committed to the growth

and development of all employees regardless of gender—especially for the advancement of women in the profession. Through our Women's Initiative Now! (WIN) program, we focus on opportunities that enhance gender diversity in leadership roles within the firm and in the community. Specifically, program goals are designed to (1) ensure a culture that enhances the retention and recruitment of women employees; (2) enhance personal development at different stages of women's careers; and (3) increase the awareness of women's success. This year, we are launching a series of workshops led by Joanne Black, author of "No More Cold Calling." These workshops will provide additional support, one-on-one mentoring and best practices for female managers and partners seeking to adjust communication and sales tactics to get results. To showcase our commitment, in 2015, we launched our "Women in Leadership Series," which included "Building Your Brand" training. These workshops provided one-on-one coaching to develop and

execute career plans and increase self-awareness as a female leader. In addition, the firm dedicated half a day at the 2015 manager retreat to discuss building a personal brand through storytelling. Over the next few years, we will look at these key metrics in effort to continue to increase women partners, women in leadership roles, and convert career advocacy to business development opportunities.



Wendy Henry

Wendy Henry, *St. Louis office managing partner, BKD/Springfield, Mo. (projected FY16 net revenue: \$532.9 million; 261 partners; 2,517 employees; 34 offices):*

Turnover and fierce competition for talent are major challenges facing the accounting profession, and BKD leadership believes that

active sponsorship of women professionals better positions the firm for growth. (For more on sponsorships, see enclosed EXTRA.) Research also shows that diverse teams achieve better financial results and are better suited to serve a more diverse client base. Those certainties are central to the business case for BKD's SKY diversity initiative, which has initially focused on gender differences and opportunities. Our initial SKY strategy has targeted four areas: engaging firm leadership; education on the business case for SKY and on unconscious bias in the workplace; enriching BKD's culture; and attracting, retaining and developing women leaders. Specific strategies include a sponsor-protégé program, professional development training series and monthly SKY Alerts. The sponsor-protégé program is designed to provide career advocacy for women client service professionals who are nominated by their managing partners and selected to participate based on their leadership potential. Sponsors are firm leaders who appropriately use their influence to help protégés increase visibility, network and accomplish key developmental goals. Each BKD practice unit has named a SKY champion. SKY champions, in cooperation with their managing partners, lead the initiative in their offices and are dedicated to helping pursue the initiative's stated goals. Champions facilitate professional development sessions for their offices that encourage knowledge of diversity and inclusion

topics, enhance organizational support for SKY, and build crucial skills among men and women at BKD. Training topics include developing your personal brand, developing your personal board of directors and "the Surprising Elements of Executive Presence." Topics for 2016 will include a deeper look at unconscious bias and career-life integration. Monthly SKY Alerts are distributed via email to all BKD employees to ensure this important initiative is always top of mind. SKY Alerts highlight BKD's women leaders, deliver education to shift our culture and provide valuable tips on work-life integration. The firm continues to look for additional strategies and deliverables to enhance career advocacy for our women and lifelong learning on these topics for all BKDers. Long-range plans include a Women's Empowerment Summit in September, developing SKY-related staff-level training sessions and additional coaching resources to ensure all BKDers have equal opportunities at career advancement.



Thomas E. Hollerback

Thomas E. Hollerback, *president and CEO, Yeo & Yeo/Saginaw, Mich. (FY15 net revenue: \$31.1 million; 27 partners, 207 total staff; eight offices):*

Yeo & Yeo has embraced women partners for more than 30 years: Women comprise 25% of Yeo & Yeo's partner group and more than 70% of our senior management group. Career advocacy is one of the cornerstones within the firm's five-year strategic plan. Our formal career advocacy program began several years ago out of suggestions from a survey and research conducted by the firm's female leaders. What started out as a potential women's initiative evolved, at the recommendation of those female leaders, to an initiative for all employees. The things that women were craving were also important to men. The workforce is vocal, they are telling us what they want: equal access to career paths with upward mobility, support and feedback along the way, and the ability to successfully integrate their careers and personal lives. At Yeo & Yeo, we choose to listen to this feedback and institute change. Our primary purpose is to position all our employees to best serve their families, communities, clients and

the firm, while providing a gratifying and challenging career. Our success lies in our flexibility and individualized career paths—not a one-size-fits-all approach. Our career paths are based on an individual's strengths, passion, performance, leadership attributes, personal situations and more. Among our greatest successes is the number of alternate paths actually being utilized throughout the firm and the acceptance of them by all. We provide mentorship, career advocacy and skills development through our Emerging Leaders Program, an enhanced performance evaluation process and a restructured mentor program in which we pair professionals on the partner track with established partners who serve as peer models for success. We rotate peer models throughout an individual's career to increase exposure to many styles, personalities and best practices. An additional advantage is that many partners will have had the opportunity to work with the individual by the time he or she is up for promotion. The workforce is changing. Such initiatives are critical to the success of our firm and the profession. Firms that don't embrace programs supporting the advancement of women and equal access to leadership development risk the loss of talented CPAs—both women and men.



Dave Stende

Dave Stende, managing partner and CEO, **Eide Bailly/Fargo, N.D.** (FY16 net revenue; \$259,417,075; 119 partners, 1,742 total staff; 29 offices):

In 2008, Eide Bailly made the commitment to focus on the advancement of women by implementing a women's initiative we call First Focus. We knew, from looking at staffing trends, that we were losing more women than men at both the senior associate and manager levels. And we knew we needed to fix this problem so we could build a strong pipeline of women who could advance to partner level and into leadership roles to ensure a strong future for Eide Bailly. In 2008, 19% of our partners were women. The goal of our First Focus initiative is to create a nurturing firmwide culture where women are as likely to succeed as men. Led by both women and men, we rolled out several programs: 1. Women's Bootcamp [for]

female managers and senior managers. This three-day program gives our women access to top-level leadership and is designed to help them understand the business of accounting, develop skills to gain visibility and recognition in the firm and encourage leadership. 2. Focus Forum [for] senior associates/first-year managers is led by graduates of our Women's Bootcamp. This series of sessions gives women the opportunity to learn from others through facilitated conversations around relevant topics. The goal is to encourage empowerment and increase self-awareness. 3. Gender Education for all members of firm. Through speakers, articles and personal stories, we continue to educate our partners and staff on gender differences, potential barriers and unintentional bias. I, myself, didn't realize that I had unintentional bias until I learned what it was and how to overcome it.

We feel the grass roots of retaining our female professionals comes from educating our firm as a whole and truly changing our culture. We have made good progress. Retention is now the same for both women and men. And, despite acquisitions that tend to bring in a low percentage of women, our female partners have grown to 27%. About two years ago, we surveyed female and male top performers to gauge the need for an advocacy program. We found that 88% of respondents had an advocate—not a mentor, but an advocate who promotes them, encourages them to take leadership responsibilities and helps them be more visible in the firm. With all the intentional steps we have taken with our program, advocacy is happening naturally throughout the firm. We are very excited about the progress we have made in the advancement of women at Eide Bailly. It will continue to be at the forefront of our efforts in the years to come.



Howard J. Kies

Howard J. Kies, managing partner and CEO, **Cherry Bekaert/ Richmond, Va.** (FY15 net revenue: \$143.8 million; 56 partners, 836 total staff; 12 offices):

At Cherry Bekaert, our mission is to make a difference for our people and our clients. We do that by referring to our shared values of integrity, excellence, mutual respect and "one

firm” for every action we take. As such, our business case for advancing women is the same as it is for advancing all excellent personnel. To be successful, we need to mirror the makeup and needs of today’s diverse workforce. Because we recognize that people can be successful by working differently throughout their career, we launched our MyLife workplace flexibility initiative in 2013. We make a conscious effort to remove barriers that might inhibit associates from advancing their careers. MyLife formalized what we had been doing for a long time, allowing associates to work modified schedules as needed without sacrificing advancement opportunities. In addition, the MyLife program provides guidance and support for women as they advance in their careers. The firm’s continuous investment in technology supports the ability and flexibility to work where, when and how associates prefer. We also offer continuous access to professional and leadership development opportunities to help associates remain current and grow with their changing interests and priorities. On a less formal level, our firm supported an initiative around Cheryl Sandberg’s “Lean In” shortly after it was released. One of our senior-level partners, Susan Moser, took the lead on organizing informal “Lean In” discussion groups in each of our markets. Many of the groups continue to meet on a regular basis to talk and share ideas. Further, Susan made a presentation at our annual partners’ meeting to gain additional support. We make it clear to everyone that the premise behind “Lean In” has the full support of the management team and all partners. Jennifer Heath, a partner in our Augusta, Ga., office, made the decision to work a reduced schedule to meet the needs of her family. She now keeps her career moving forward by working from home, often at times that are outside of typical business hours, enjoying the flexibility to attend school events and sports activities. Women throughout the firm tell me how they benefit personally and professionally from our caring, small office culture and large firm resources. It’s rewarding to see them build careers here even as their needs, interests and priorities change over time. As a result, we’re able to build expertise and to focus on exciting new specializations that clients are looking for.



Alan Whitman

Alan Whitman, CEO-elect, Baker Tilly Virchow Krause/Chicago (FY15 net revenue: \$478 million; 302 partners, 2,700 total staff; 35 offices):

Baker Tilly identified the advancement of women as a strategic opportunity as early as 2007 and launched its GROW (Growth and Retention of Women) initiative. GROW is foundational to our workplace diversity efforts and has become a catalyst for an exceptional workplace culture that is respectful of diversity and allows all to grow, innovate, collaborate and advance professionally. The GROW initiative exerts tremendous influence on our ability to create a more successful and effective workplace. It is helping Baker Tilly to become a more “gender intelligent” firm by mobilizing gender differences and leveraging complementary work styles for competitive advantage and better strategic decisions. GROW’s success has been largely due to the collaborative and empowering spirit of the program. It is led by a diverse and cross-functional group of stakeholders but is truly brought to life by team members across the firm in varying points in their careers. Empowering and inspiring people to become involved strengthens the culture and fabric of our organization. GROW is a springboard for leadership training, networking events, professional development and career advocacy programs. It has driven a number of innovative workplace policies, such as flexible work arrangements and enhanced parental leave. It has enabled new ideas and new directions. GROW was the catalyst for the development of GROW Advocacy, our women’s sponsorship program designed to retain and develop our high-performing, high-potential women. Through GROW Advocacy, selected professionals are matched with experienced partners in leadership roles to influence and advocate for the career advancement of the participant. There are powerful business reasons for GROW. GROW allows the firm to better reflect the increasing diversity of our client base. It promotes an inclusive workplace environment that reduces turnover and positively impacts

the bottom line. In fact, in our most recent employee engagement survey, 84% of employees said they believe Baker Tilly promotes the growth and advancement of women in the firm. In 2015, 29% of our professionals promoted to partner were women. As I step into the role of Baker Tilly's next CEO, I have challenged myself and the other leaders of our firm to achieve measurable results. We'll continue to

deliver on GROW's strategies—increasing the proportion of women in firm leadership and partner positions, driving retention and advancement of women at all levels and creating a workplace environment without gender boundaries. I know we will experience firsthand how GROW will improve Baker Tilly's ability to compete and thrive in the global, knowledge-based economy. ■

PEOPLE, FIRMS AND PROMOTIONS

New York-based **CohnReznick** appointed **Daniel Kesner** as a partner in its business management group. He is based in New York and provides financial, accounting, tax and other services. Prior to joining CohnReznick, Kesner was partner-in-charge of the Family Office and Business Management Group at a large New York-based accounting firm.

James E. Barr was named a partner at **DeMarco Wachter & Co.** of Erie, Pa. Before joining DeMarco Wachter, he was the financial manager at a nonprofit agency and the controller for a used car dealership.

Gilbert, Wilson & Hunter, based in Newtown, Pa., welcomed **Stephen Hill** as a new partner. Steve's role will involve management of the daily operations of the firm and working closely with the accountants on tax planning and preparation. He spent 15 years working for the IRS, where he managed the Data Security and Communications sections.

Miami-based **Hernandez & Co.** admitted **Eduardo Carrillo** and **Michelle Gonzalez-Rubio** to partnership. Carrillo specializes in estate and gift tax planning and pre-immigration planning for foreign, high-net-worth individuals, as

well as international inbound and outbound compliance and planning for multinational companies. He joins the firm from **KPMG**. Gonzalez-Rubio assists private and multinational enterprises with their various international tax and accounting matters.

Simon Filip was named partner at **KRS CPAs**, based in Paramus, N.J. He will lead the firm's commercial real estate practice and will play a significant role in the firm's private client advisory group.

Indianapolis-based **Katz Sapper & Miller** lured a top official from the Indiana Economic Development Corp. to its growing real estate consultancy. **Garth Brazelton**, former director of the agency's operations and business systems, joined KSM Location Advisors as COO.

PrimeGlobal welcomed two new members: **JW Advisors**, based in Las Vegas, and **Mountjoy Chilton Medley** based in Louisville, Ky. JW Advisors specializes in closely held and family business consulting, litigation support and forensic accounting, assurance and tax services. MCM provides highly specialized tax, assurance, accounting and consulting services

to a broad range of clients. The firm also has offices in Lexington, Ky.; Jeffersonville, Ind.; and Cincinnati.

Seattle-based **Moss Adams** appointed **Eric Nicholson** as its national practice leader for Ancillary Health Care Services. Nicholson serves a wide range of healthcare clients, providing audits, internal control reviews, benchmarking and healthcare consulting services. He is based in the Everett, Wash., office.

Jacob Tate joined Dallas-based **Weaver** as a director in its transaction advisory services practice. Tate focuses on advisory services ranging from buy-side and sell-side due diligence to assurance services. He is an alumnus of **Deloitte**, **EY** and **McGladrey**.

Jeff Fritz joined Milwaukee-based **Wipfli** as a partner as part of an addition to its tax group. He is a 28-year veteran of **Deloitte**. He specializes in tax consulting and advisory services and is responsible for leading tax planning and tax compliance services for a variety of clients. He also coordinates the services of tax specialists to assist in areas such as state and local tax, international tax and employee benefits. ■