INSIDE THE AUDIT LEADER CIRCLE

FALL 2026



Building a More Scalable, Profitable CAAS Practice

CAAS leaders are rethinking how their practices operate as AI, automation and evolving client expectations change the way services are delivered. The focus is moving beyond efficiency to building stronger processes, developing advisory-ready teams and measuring success in ways that reflect the value firms deliver.

SIGNALS FROM THE ROOM

SIGNAL 1 Performance Measurement Is Moving Beyond Billable Hours

Traditional measures like utilization and realization don't tell the whole story of an audit professional's contribution. As firms explore moving away from time entry, leaders are reconsidering how to evaluate productivity, engagement quality, efficiency and individual performance while maintaining accountability.

SIGNAL 2 AI Is Changing the Economics of Audit

AI is creating opportunities to reduce repetitive work, improve audit planning and streamline engagement processes. But greater efficiency also raises new questions about staffing, pricing and capacity. Audit leaders must consider how to translate time savings into stronger performance, better client service and sustainable growth.

SIGNAL 3 Advisory Growth Requires a More Strategic Approach to Independence

Audit engagements give firms valuable insight into their clients' businesses, creating opportunities for deeper advisory relationships. The challenge is identifying which services firms can provide without compromising independence and determining when pursuing advisory work may be more valuable than retaining the audit engagement.

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3 THINGS AUDIT LEADERS ARE TESTING

- **Performance Scorecards**
  Using balanced scorecards, engagement-level feedback and dashboards to evaluate staff performance beyond hours worked.
- **AI-Powered Audit Planning**
  Developing AI-supported tools for risk assessments, planning documentation and internal control evaluation to improve consistency and efficiency.
- **Independence Tracking Through CRM**
  Flagging attest clients in CRM systems and creating cross-department processes to identify potential advisory opportunities while monitoring independence requirements.

WHAT WE'RE HEARING

Efficiency Needs a New Definition
Reducing hours is only part of the equation. Leaders are looking more closely at quality, outcomes and how teams use the capacity they create.

Independence Is Becoming a Firmwide Decision
Expanding advisory services requires coordination across audit, tax and advisory teams, not just individual engagement partners.

AI Adoption Needs More Structure
As individual teams experiment with AI, leaders are recognizing the need for clearer use cases, consistent processes and shared expectations.

TAKE IT BACK TO YOUR FIRM

What does strong performance look like beyond billable hours? How can we measure quality, efficiency and individual contribution more effectively?

Where can AI create measurable improvements in our audit process? What would it take to move from isolated experiments to consistent adoption?

Are we approaching advisory opportunities strategically? How do our independence processes, client relationships and partner incentives influence the services we pursue?

CONNECT THE DOTS

The future of audit requires more than adopting new technology or improving individual processes. Leaders are reconsidering how their practices measure performance, manage capacity and create client value while maintaining quality and independence.

Inside the Boomer Audit Leader Circle, leaders compare what's working, challenge assumptions and learn from peers navigating similar decisions.

The next step is turning those conversations into meaningful improvements within your own firm.

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