



INSIDE THE PROCESS CIRCLE TRENDS

A Look Inside the Process Circle

This resource offers a behind-the-scenes look at how members of the Boomer Process Circle work through real challenges together. It captures the conversations, questions, and peer insights shaping how firms are navigating smart, intentional change in their firm.

The moment that triggers the conversation

Does any of this sound familiar?

"We started automating client communication and realized we'd automated ourselves out of the relationship."

"Every service line has a different answer to what 'needs a human' means. We don't have a consistent framework."

"We bought a great tool. Now we're not sure who owns the decision of when to use it."

At a recent Boomer Process Circle meeting, one of the most up-voted discussion topics went straight to where many firms feel stuck right now: How do we decide what to automate and who owns that decision?

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What's changing: Trends Circle members are reacting to

Process leaders in the Boomer Circles work at the intersection of people, systems and client delivery. They see the signals before they become firm-wide problems.

Automation is moving faster than judgment frameworks

Firms are adopting artificial intelligence (AI) and automation tools at a pace that outstrips their governance structures. The tools are live before the firm decides who owns the decision, what the guardrails are or how to train people to work alongside them.

The verification-versus-review gap is widening

As AI handles more of the preparation work, firms are discovering that team members have been trained to verify that automation did what it was supposed to do, not to review the substance of the output. These are fundamentally different skills, and the gap creates real risk.

Client experience is the new automation boundary

Firms that automate aggressively learn that not all process efficiency translates into a better client experience. Automated communications that feel generic or workflows that remove the human connection produce weaknesses in relationships that were previously strong.

Shadow technology accumulates across service lines

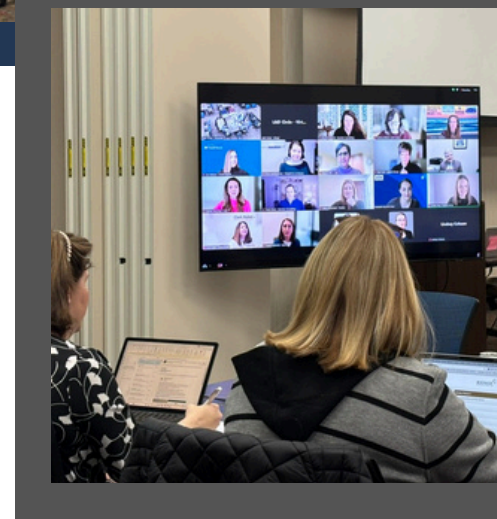
Individual departments adopt tools without firm-wide visibility. The result is a tech stack no one fully controls. Renewal decisions are made through expense reports, and the firm lacks a shared framework for evaluating what works.

Shifts redefining process and change in accounting firms

Circle members don't jump to solutions. They work through the problem first. When the automation question came up, the group used questions like these to get beneath the surface:

- Where does human judgment add value in this process that automation can't replicate?
- Are we trying to automate a process problem or a behavior problem?
- If we automate this step, what skill does the person in that role stop building? Is that acceptable?
- What does the client experience in this process, and what happens to that experience if we remove the human from it?
- Who owns the decision at the firm level, and does that person have the authority to enforce it across service lines?

These questions are lenses the Circle members use to pressure-test where they actually are versus where they assume they are. The goal is to ensure decisions are intentional.





Why this works better in a peer community

Process leaders can research automation frameworks on their own. But inside a Circle community, something different happens.

They learn what peer firms have actually tested, pressure-test assumptions before rolling out changes and build shared language around automation and operational capacity.

This is what it looks like when leaders solve real process challenges with peers who understand the complexity of running an accounting firm. Ideas move from theoretical to actionable.



What effective process leaders do differently

A few patterns emerge across firms making real progress on the automate-versus-human judgment question.

- 1. They separate process issues from people issues.** Strong leaders know automation can enforce a process, but it can't fix accountability or leadership gaps. They address those first.
- 2. They build human checkpoints intentionally.** Rather than automating everything end-to-end, they design review points into workflows and remove them only as confidence grows.
- 3. They protect skill development.** High-performing firms ensure employees still understand the work behind the automation, distinguishing verification from true review and judgment.
- 4. They centralize tool intake without slowing innovation.** Effective leaders create lightweight evaluation frameworks that encourage ideas while preventing shadow IT and disconnected decisions.

See How These Conversations Turn Into Action

This is how the Boomer Process Circle works. Members don't just receive templates and frameworks. They take part in conversations with peers who run firms at a similar scale, face the same challenges and ask the same hard questions. These conversations help them make better decisions, faster.

[Join us in the Process Circle.](#)

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