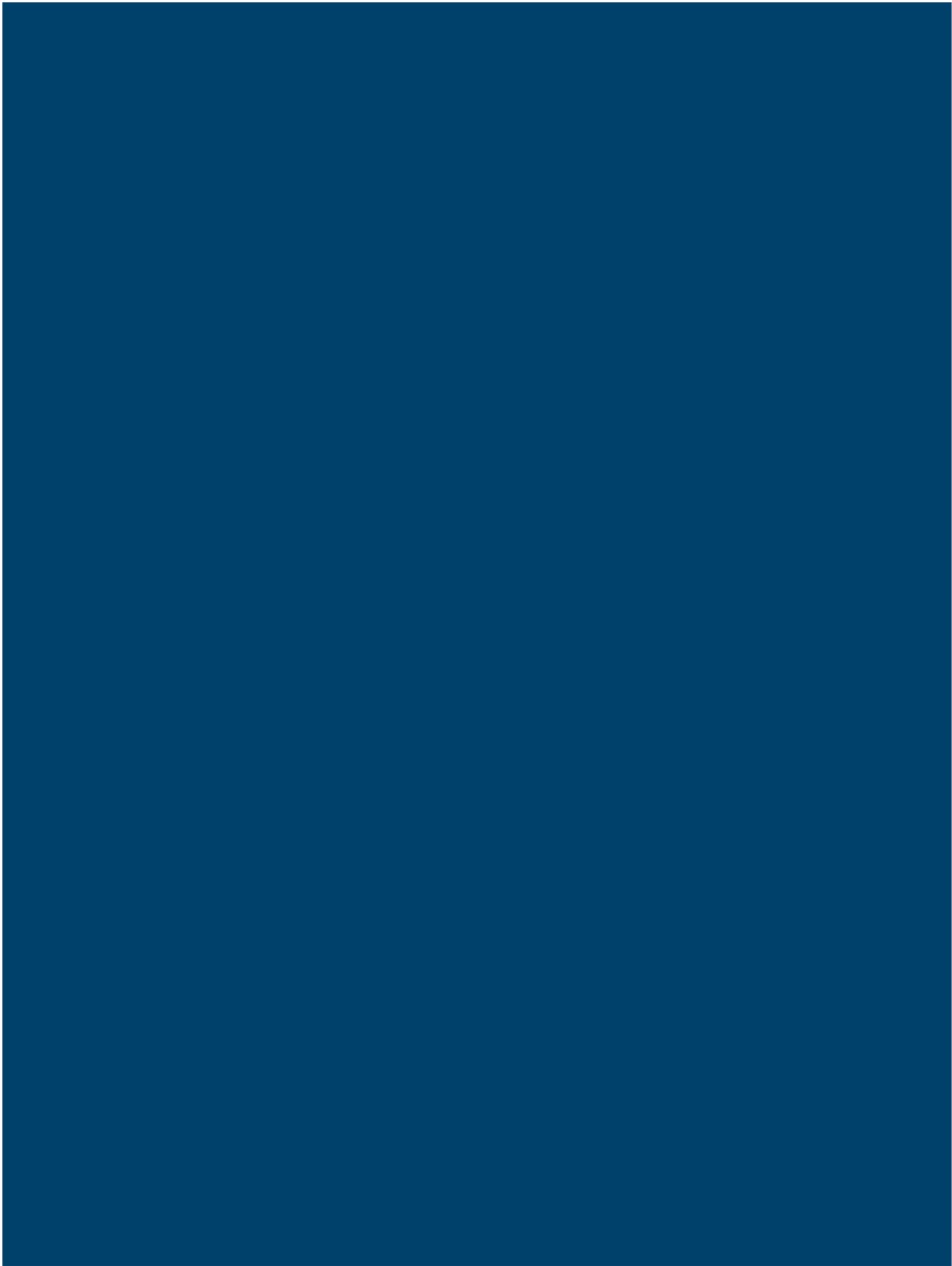




# 2018-19 Annual Review

## **A LOOK BACK AS WE LOOK AHEAD**





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# A Note From Our Managing Partner



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**Great things never happen in comfort zones.**

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Great things never happen in comfort zones. Certainly that line could serve as an unofficial motto for KSM. From the very beginning, entrepreneurship has been one of KSM's basic tenets, and we've thrived by taking calculated risks, staying ahead of the curve, and focusing on how we can best provide value to our clients.

Today, with the accelerated pace of technological change that the accounting profession is experiencing, it's safe to say that all of us in the industry are feeling a bit out of our comfort zones. At KSM we embrace these changes every day, though. We are pursuing the future of accounting, which is evolving rapidly to incorporate technologies such as artificial intelligence and blockchain, and new approaches like data analytics and lean processes. Why? Because we know that the outcomes will greatly benefit our clients, who have always been at the center of everything we do. Technology will handle the routine aspects of accounting, enabling us to dig deeper into the numbers and discover new insights. As a result, more of our efforts will be devoted to what we do best - partnering with clients to solve complex problems, elevate businesses, and meet new challenges head-on.

With this evolution in full swing, and a group of talented, ambitious young people on the rise, the future of KSM is bright. I believe our mission of "inspiring great people to do great things" is more pertinent than ever. We live in amazing times, filled with amazing opportunity, and the people of KSM will be here to help you achieve your next great thing.

Thank you for taking the time to review this report. I hope you enjoy learning a bit more about KSM, how we think about big issues affecting today's business world, and how our mission, vision, and values guide us in all aspects of our work.

- *David Resnick*

# Driven by Our Mission

At Katz, Sapper & Miller, it's all about people – our people, our clients, and those in our communities. Our mission is to inspire these stakeholders to do great things.

<p><b>MISSION</b></p>	<p><b>INSPIRING GREAT PEOPLE TO DO GREAT THINGS</b></p>
<p><b>VISION</b></p>	<ul style="list-style-type: none"> <li>  <p><b>OUR PEOPLE:</b> We enhance the lives of our people by fostering a spirit of ingenuity, mentoring, and teamwork. We encourage growth through continuous learning and multiple career paths. We strive to ensure diversity of thought, perspective, and opinion. We aim to be a place where the best and brightest call home.</p> </li> <li>  <p><b>OUR CLIENTS:</b> We strive to provide an outstanding experience for our clients through an unparalleled commitment to excellence. We use leading-edge technology, broad and deep expertise, and future-focused thinking to help our clients succeed.</p> </li> <li>  <p><b>OUR COMMUNITIES:</b> We have an inherent sense of social responsibility that drives us to build and support the growth of our communities. Everyone at KSM simply believes it is the right thing to do.</p> </li> </ul>
<p><b>VALUES</b></p>	<ul style="list-style-type: none"> <li>  <p><b>UNITY:</b> We operate as one firm across our services, industries, and geographies. We know that we are more successful acting together rather than acting apart. We believe in profit generation that does not infringe upon the mission, vision, and values of the firm. We will lead with a generous spirit and do the right thing, for the firm, our clients, our communities, and each other.</p> </li> <li>  <p><b>NURTURING:</b> We help our people and our clients achieve their very best by developing caring, authentic relationships that last.</p> </li> <li>  <p><b>INGENUITY:</b> We encourage diverse ideas, generate innovative, smart solutions, and foster an environment of collaborative entrepreneurialism.</p> </li> <li>  <p><b>TRUST:</b> The foundation of all great relationships, we earn and maintain the trust of our people, clients, and communities in all of our interactions.</p> </li> <li>  <p><b>EXCELLENCE:</b> We are committed to exceed the expectations of our people and our clients through the excellence of our employee engagement, client experience, and service delivery.</p> </li> <li>  <p><b>DRIVE:</b> We are inherently driven to go the extra mile in assisting our people, our clients, and our communities. We will be driven to exceed their expectations.</p> </li> </ul>

# A Look Back Through the Years

KSM began as a small, dedicated CPA firm in Indianapolis and grew by helping our clients tend and advance their closely held, family-owned businesses. For decades, we were known as Indiana's go-to tax and audit firm – a reputation we continue to hold today.

Lewis Levy opens a public accounting firm in Indianapolis.

Irwin Katz & Co. is renamed Katz, Sapper & Miller in 1975. Curt Miller is named managing partner in 1977. Growing rapidly, the firm relocates its Indianapolis headquarters twice in 1980 and 1991, respectively.

**1942**



**1943 – 1974**



**1975 -**



Joseph Calderon joins Levy in 1948. Irwin Katz joins Levy & Calderon in 1952. Theodore Sapper and Curtis Miller join the firm in 1960 and 1962, respectively. The firm is renamed Irwin Katz & Co. in 1963.

But our reputation and our reach have grown, as well. Today, KSM is one of the largest and most respected public accounting and consulting firms in America, with offices in Indiana, Kentucky, Oklahoma, and New York City, and clients across the nation. And our capabilities extend to helping our clients in strategic planning, process improvement, technology, and beyond.

KSM launches its first annual KSM Community Day in 2009. The firm opens its New York City office in 2013. Fort Wayne-based Krouse, Kern & Co., Inc. joins KSM in 2015. KSM is named Indiana's #1 Best Place to Work by the Indiana Chamber of Commerce in 2016. The firm celebrates 75 years of doing business in 2017. Today, a top 100 ranked accounting firm in the U.S. employing more than 350 people, KSM provides tax, accounting, and consulting services to over 15,000 clients.

- 1991



1992 – 2008



2009 – PRESENT



KSM celebrates 50 years in business in 1992. A 100-person firm, KSM announces David Resnick as managing partner in 2002. The firm moves to its current Indianapolis headquarters location at 800 E. 96th Street in 2003. As a 200-person firm, KSM acquires Indianapolis-based Heaton and Eadie in 2008.

# Business Perspectives

Our clients rely on us not only to help them make sense of where they've been, but what's on the horizon, what's changing, and what they need to do to prosper in the years ahead. Below some of our thought leaders share their perspectives on trends that will impact businesses in 2019 and beyond.



## TAX REFORM

*The Tax Cuts and Jobs Act of 2017 has had a profound impact on business owners, investors, and professionals alike. The legislation was passed with breakneck speed, introducing many new issues to consider, as well as many gray areas that will take years to get all sorted out. One of the hottest topics included in the new legislation is the qualified business income (QBI) deduction. Despite the IRS issuing final regulations in Jan. 2019, even with new guidance, this pass-through deduction remains very complex and technical.*

- Chad Halstead, Partner, Tax Services Group



## ACCOUNTING STANDARDS

*The new revenue recognition (ASC 606) and lease accounting (ASC 842) standards issued by the Financial Accounting Standards Board (FASB) will have a significant impact on nearly every organization that prepares financial statements (revenue recognition in 2019 and leasing in 2020 for the majority of KSM clients). Management teams should have thoroughly analyzed their performance obligations under the new revenue standard and measured its impact on 2019 revenues. With the new leasing standard, applicable in 2020, now is the time for management teams to fully evaluate its impact on their financial statements.*

- Mike Lee, Partner, Audit and Assurance Services Group



## ECONOMIC DEVELOPMENT

*Amazon's search for a second headquarters – and its subsequent decision to cancel the project – turned the site selection world on its head. The media exposure alone informed the public that economic development's influence on society can be far-reaching. But more importantly, it refined the way communities compete for jobs, educated previously ill-informed politicians on how incentives truly work, and has shown that projects perceived as true partnerships are more easily approved and won.*

- Katie Culp, President, KSM Location Advisors



## MERGERS & ACQUISITIONS

*We're living in a prolific deal-making environment. There is record fundraising, resulting in an increasing number of new funds and a stockpile of cash reserves. Competition for deals remains fierce, so private equity firms are developing sector-focused funds, often in healthcare, media, and technology, using a buy-and-build strategy to create value. Deals aren't slowing down, and mergers and acquisitions continue to be a viable way to create value in the midst of growth challenges and disruption.*

- Steve Warner, Partner, Transaction Services Group



## STATE AND LOCAL TAX

*While tax reform is certainly changing the state tax landscape, the repercussions of the SCOTUS Wayfair ruling have resulted in a more significant, immediate impact on state and local taxes. Companies are struggling to comply with the new sales tax obligations while states are simultaneously increasing their efforts to ensure compliance. And the impact doesn't stop there. Legislation is now being written for market facilitator laws where states are holding retailers, like Amazon, responsible for the collection of sales tax from third-party sellers on their platforms. As new laws such as this are passed, the implications of Wayfair will continue to unfold, reaching all corners of business and government alike.*

- Donna Niesen, Partner, State and Local Tax Group

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**To learn about upcoming business and industry-specific events, subscribe to our newsletters and communications, or read the latest thought leadership, visit [ksmc CPA.com](https://ksmc CPA.com).**

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# Industry Insights

Our multidisciplinary team of professionals works with clients across a broad range of industries. We asked a few of our industry experts to share their insights on how emerging trends, including regulatory changes, may impact businesses as they unfold in the months ahead.



## HEALTHCARE

*Healthcare providers are facing mounting pressures – not only to take on more risk through new payment and delivery models but from new industry entrants. We are seeing an increasing number of private equity firms investing in medical and healthcare businesses. And, as new technologies like artificial intelligence (AI) and blockchain find healthcare-centric applications, they are opening the door further for tech giants like Google, Amazon, Apple, and Facebook to enter the market, potentially causing disruption.*

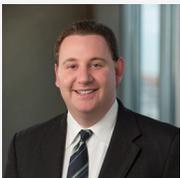
- David Charles, Partner, Healthcare Resources Group



## MANUFACTURING AND DISTRIBUTION

*Increased competition, workforce shortages, and the pressure to do more with less is forcing the manufacturing industry to explore new innovations like never before – namely, automation, the optimization of data analytics, and cognitive computing (or artificial intelligence). Owners and employers view this new wave of innovation not only as a way to increase efficiency, but also as a way to address workforce challenges. Still, the industry must recognize that even as increased technology reduces reliance on unskilled workers, more skilled workers will be needed to operate the factories of the future.*

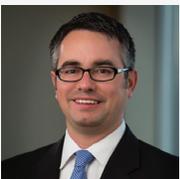
- Jason Patch, Partner, Manufacturing and Distribution Services Group



## REAL ESTATE

*Tax reform is the biggest issue to hit real estate in years. While the update is generally positive, it is also new and complex and, therefore, the industry should be cognizant of its nuances. Benefits such as the newly formed Qualified Opportunity Zone Program are good, but other benefits are now harder to obtain, forcing developers and investors alike to be more strategic in their approach, and requiring some extra planning at the outset of real estate ventures.*

- Josh Malarsky, Partner, Real Estate Services Group



## TRANSPORTATION

*2018 marked one of the best economic years since deregulation for the trucking industry, but the outlook for 2019 brings some uncertainty. We are witnessing choppy freight patterns emerging from slowing manufacturing and industrial production as well as excess inventories built up during 2018 due to tariff concerns. The driver shortage also remains a top concern, as the average driver age continues to rise and younger employees are in short supply. Despite lowered expectations, private equity companies and banks are eager to work in the trucking space, making capital adequately available.*

- Jason Miller, Partner, Transportation Services Group

# Thought Leadership

KSM strives to assist our clients in remaining informed about the latest developments in accounting, tax, and business, as well as news relevant to the many industries we serve. Highlighted below is a selection of recent thought leadership.



## ***A Guide to Best Practices for Veterinary Hospitals***

A Guide to Best Practices was created with a single objective in mind: to help clients run a healthy, efficient, and profitable veterinary hospital. The latest installment addresses key issues pertaining to the well-being of a veterinary practice including: preparing for the future of veterinary medicine, key principles for establishing a mentoring program, and finding efficiencies that improve the client experience and streamline operations.



## ***From Ideas to Action: A Guide to Understanding an ESOP Feasibility Study***

For some business owners, an Employee Stock Ownership Plan (ESOP) can be an attractive exit strategy. Before committing to this unique business structure, a feasibility study is critical to help determine the pros and cons of an ESOP. In this whitepaper, learn the best course of action for your organization by understanding the components of a feasibility study, how a study works, how to interpret data, and the benefits of conducting a study.



## ***5 Tips for Avoiding Broker-Dealer Compliance Exposure***

Staying on top of potential compliance exposures is both important and challenging for broker-dealers. Insight into common compliance exposures, as well as the knowledge of how to avoid them, can help ensure businesses are protected from potentially costly mistakes. This whitepaper outlines the five most common compliance issues encountered by broker-dealers and explains actionable ways to prevent them.



## ***2018 Indiana Manufacturing Survey: Industry 4.0 Has Arrived***

KSM's annual manufacturing survey – produced through the collaborative efforts of KSM, faculty from Indiana University's Kelley School of Business, and the Indiana Manufacturers Association – is designed to assess the state of Indiana's manufacturing industry and provide insights into management choices made by manufacturing companies across the state. The results from the *2018 Indiana Manufacturing Survey: Industry 4.0 Has Arrived* reveal that as Indiana's largest industry sector is enjoying continued growth in revenues and profits, its employers are investing heavily in automation, welcoming a movement that, nationally, has been dubbed "Industry 4.0."

# Spotlight on Geography

As KSM continues to grow, so does our geographical presence. Expanding both in Indiana and regionally, KSM is committed to both the clients we serve and the communities in which we live and work.

In addition to our Indianapolis, IN, headquarters, our office locations include: Fort Wayne, IN; Louisville, KY; New York, NY; and Oklahoma City, OK.

## LEARN MORE ABOUT THE MARKETS KSM SERVES:



### Fort Wayne

In 2017, KSM relocated from Fort Wayne's far north side to the 202 Metro Building in the heart of downtown. From Harrison Square to the Riverfront Redevelopment, downtown Fort Wayne is quickly becoming an urban oasis, encouraging growth and connectivity in the northeast Indiana business community like never before.



### Louisville

In 2019, KSM expanded its footprint in southern Indiana/northern Kentucky with the opening of a new office in Louisville. Having a dedicated office in Louisville provides us the opportunity to strengthen relationships with our existing clients in this market, while offering considerable potential for our practices, including performance improvement, real estate, transportation, manufacturing, healthcare, technology, and hospitality.



### New York City

Seeing growth opportunities, KSM opened its New York City office in 2013 to bring the resources of our industry groups and service lines to the tri-state area. Located at 7 Penn Plaza in midtown Manhattan, the office has evolved into a substantial, metro-New York practice serving a noteworthy roster of clients. In 2018, the office continued its growth with the addition of two new partners – Mark Curcio and Matt Cohen – and their team.



### Oklahoma City

KSM's Oklahoma City office houses the professionals within KSM Transport Advisors (KSMTA). Working alongside KSM's Transportation Services Group, one of the most influential transportation practices in the accounting industry, KSMTA's professionals provide profit improvement strategy and implementation services, freight network engineering, and trucking consulting to both public and privately held carriers throughout the U.S.

# Inside KSM

KSM believes in investing in people. We offer our employees a variety of internal resources, education, and initiatives to support individual growth and development. Here are just a few.

## IMPACT GRADUATES

### 2018

Jaimie Bertsch  
Ben England  
Lesley Freeman  
Julie Kimbley  
Amanda Looney  
Nathan Potter  
Stephen Schnelker  
Alexis Sowder

### 2017

Amanda Babcock  
JP Bryan  
Jeremy Lill  
Amy McDonald  
Corey McSweeney  
JP Moore  
Dan Sailer  
Amy Sawyer  
Brittany Schutter  
Victoria Snyder  
Adam Yohler



### LEARNING TO LEAD

KSM's managers interact with and "impact" every level of the firm. To help newly promoted managers become more self-aware and assimilate more quickly to their new role, KSM launched IMPACT in 2017. This customized, experiential-based leadership academy spans eight months, and focuses on personal, people, and business leadership skills. The program provides real-time practice and application of key leadership principles and skills such as building trust, listening and communicating, leading versus managing, peer-to-peer coaching, and goal setting.

### CLIENT ENGAGEMENT SERIES

KSM launched a Client Engagement Series in 2018 to help staff and seniors/in-charges hone and develop their client service and business advisory skills. The experience focuses on communication and relationship-building skills to help our people interact with our clients with greater confidence. The highly interactive series enables participants to immediately put into practice what they learn. The first, two-part series is geared towards early career (1-2 years) staff, and focuses on internal client service. The second, two-part series targets seniors and in-charges, and focuses on external client service.

## CEO **ACT!ON** FOR DIVERSITY & INCLUSION

### DIVERSITY AND INCLUSION: MANY PERSPECTIVES. ONE TEAM.

In early 2019, KSM joined a growing list of top workplaces pledging to make diversity and inclusion a top priority. This group, CEO Action for Diversity & Inclusion,<sup>™</sup> includes many Fortune 500 organizations and several top 100 accounting firms. The goal of this organization and KSM's participation is to accelerate the diversity and inclusion agenda on a national basis and, of course, here at home. Specifically, KSM is committing to:

- Creating awareness and opening up the dialogue related to diversity
- Providing unconscious bias training
- Openly sharing best practices and providing examples of challenges and failures on a national level to promote learning

Diversity and inclusion has been on KSM's agenda for some time. To help better connect our efforts, we reorganized and re-energized the original group formed years ago, KSM Women's Forum, which largely focused on women's issues. The new group, INSPIRE, was established to pick up where the Women's Forum left off, and approach diversity and inclusion in a broader manner. KSM programs such as paid parental leave, remote work set-ups, and modified work schedules seek to provide greater flexibility and balance.



### **SURGE**

SURGE is KSM's Young Professionals Alliance whose focus is on helping younger staff build relationships inside the firm, engage in external networking, and develop professional skills through educational programming that occurs throughout the year.



## **2018 SURGE Highlights**

- **Co-hosted event with the Financial Planning Association to discuss *Essentialism: Live Life by Design, Not by Default***
- **Partnered with United Way to sponsor *Controlling Your Narrative* by Brooke Crosley**
- **Hosted an internal networking event to welcome KSM's January new hires and interns**
- **Facilitated an external networking event at an Indianapolis Indians' baseball game**
- **Hosted a Fall Breakfast Series which included interactive presentations that demonstrated tips and tricks to using emerging technologies**

## **CORE: BETTER YOU ALL AROUND**

Recognizing that wellness is a personal journey, KSM created CORE to support employees in reaching their personal wellness goals. There are three “core” components to CORE – relational, financial, and physical. The goal of CORE is to help individuals feel centered and balanced across all three components.



As part of CORE, KSM launched Go365 in 2018. This app-based platform enables all employees to make progress towards their wellness goals, regardless of current health status or restrictions. Employees earn points for hundreds of activities, many not physical. These points translate to bucks, which can be used to purchase items and gift cards from an online store.

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## **COLLEGE RECRUITMENT: ATTRACTING TALENT**

College recruitment is a year-round activity at KSM. We invest significant time and resources to attract the very best students from 18 universities from which we recruit.

### **2018 KSM College Recruitment Fast Facts**

- 500 students met on campus
- 250 students interviewed for an internship
- 35 students invited to Focus on You
- 22 offers extended
- 16 offers accepted

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## **EMPLOYEE RETENTION: KSM'S DIFFERENTIATOR**

We believe that hiring the very best people, providing them with training, development, and growth opportunities, work-life balance, and an award-winning environment results in KSM's ability to retain our employees – something that distinguishes us from other firms in our industry.

Our cumulative efforts to attract and retain high-quality employees have resulted in a remarkably low turnover rate of only 10%; well below reported industry rates of anywhere from 20-25%. Maintaining staff continuity allows us to provide exceptional client service with our clients benefiting from working with the same people over time.

## ALL-FIRM MEETING

Our all-firm meeting in October 2018 brought together employees from our five offices for a day of learning, connection, and celebration. With the theme “Better Every Day,” the program was led by our managing partner and packed with a variety of dynamic speakers, networking activities, fun, and inspiration.

## better every day.

### KSM VISION AWARDS

2018 brought with it the inaugural KSM Vision Awards. These awards were established to recognize employees within the firm who exemplify excellence in one of the three pillars of KSM’s vision – People, Clients, and Community.

Individuals were nominated by their peers and recipients were selected by members of the firm’s Executive Strategy Committee. Awards were presented at the all-firm meeting in October.

- The **Community Service Excellence Award** recognizes an employee who is a pillar and leader in our communities.
- The **Client Service Excellence Award** recognizes an employee for outstanding internal or external client service.
- The **Inspiring People Award** recognizes an employee who is a champion and leader of our people.

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### 2018 KSM VISION AWARD WINNERS

Derek Lamle, In-Charge, Audit and Assurance Services Group  
Community Service Excellence Award

JP Moore, Director, Healthcare Resources Group  
Client Service Excellence Award

Ashley Christie, Director, Real Estate Services Group  
Inspiring People Award

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*Speaking from the heart at our all-firm meeting, KSM partner Erin Eberly shared her journey to connect her personal “why” with her professional purpose.*



*Ryan McCarty with Culture of Good challenged us during our all-firm meeting to bring our values to work each day to continue to build an authentic, caring culture within KSM.*

# Connecting With Our Communities

At KSM, we believe that all of us have a role to play in improving the quality of life in our communities. Our definition of community outreach has many sides, reflecting the different interests and passions of our people.

## SUPPORTING INDIVIDUAL SERVICE

Today, our employees personally dedicate time and resources to hundreds of deserving organizations each year. The firm supports those efforts and is also happy to match individual employee charitable donations up to \$500 annually, in addition to all donations to the United Ways in each of the cities in which KSM is located.

## Time & Talents Program

In 2018, KSM launched Time & Talents, a new community giving program to encourage individual volunteerism. Under Time & Talents, KSM donates \$500 to any not-for-profit organization at which our employees volunteer 24 hours or more of their time during a calendar year.

## FIRM-WIDE COMMUNITY DAY

One day each year, KSM's offices close to allow employees to volunteer and join forces with local organizations to support them in their mission.

On Nov. 9, 2018, KSM employees participated in the largest Community Day ever. Nearly 325 employees focused their efforts on aiding the homeless, fighting hunger, and providing much-needed manual labor to organizations that serve children and families.

With the Fort Wayne, New York, and Oklahoma City offices participating this past year, it was the first time the impact of KSM's Community Day extended beyond Indianapolis.

## Organizations supported included:

- Gleaners Food Bank (Indianapolis)
- Holy Apostles Soup Kitchen (New York City)
- Martin Park Nature Center (Oklahoma City)
- Regional Food Bank of Oklahoma (Oklahoma City)
- Fort Wayne Children's Zoo (Fort Wayne)
- Vincent Village (Fort Wayne)
- The Villages of Indiana (Indianapolis)



# Awards

KSM has earned a highly respected place in the accounting industry as showcased by some of our most recent awards.

## 2019 BEST OF ACCOUNTING

KSM was awarded the 2019 *ClearlyRated Best of Accounting™* award for excellence in client satisfaction and service quality.



The Best of Accounting award recognizes accounting industry leaders in client satisfaction and service quality based exclusively on ratings provided by clients. Using the ClearlyRated survey process, clients of KSM were sent an online survey asking them to rate their satisfaction with the firm based on the Net Promoter Score (NPS) survey methodology.

ClearlyRated's Best of Accounting winners must achieve NPS scores above 50 to qualify for consideration for the award. The NPS system is used by more than two-thirds of Fortune 1000 companies as a methodology for measuring client satisfaction through a single survey question that asks customers how likely they are to recommend a business to a friend or colleague.

According to the global NPS standards, an NPS score of 50+ is considered excellent, with above 70 considered "world class." **KSM received an NPS of 86**, significantly higher than the profession's average of 24.

## BEST PLACE TO WORK IN INDIANA

In 2019, KSM was named among the Best Places to Work in Indiana for the 14th consecutive year. In addition to being a repeat Hall of Fame recipient, KSM is one of only two companies in the state to have been named a Best Place to Work every year since the program's inception.



This distinction is awarded by the Indiana Chamber of Commerce based on employer reports and comprehensive employee surveys. The local Best Places to Work in Indiana program is part of a national research and data analysis organization, and was designed to identify, recognize, and honor those companies with the leading workplace cultures in the state.

## BEST OF THE BEST

KSM was named one of the "Best of the Best" accounting firms in the country by *INSIDE Public Accounting (IPA)* in 2018 - one of only two Indiana-based public accounting firms to earn the honor. This marked the 17th time KSM was honored as a Top 50 Accounting Firm.



*IPA's* Best of the Best is an annual list of the top accounting firms that have delivered exceptional financial and operational performance in the most recent fiscal year. Selections for the list are based on more than 70 metrics related to firm growth, productivity, staff development, governance, and more. While nearly 600 firms voluntarily participate in the annual industry survey, only 50 firms are selected.

# Firm Leadership

## MANAGING PARTNER

David Resnick

## EXECUTIVE COMMITTEE

David Resnick  
Jamie Ellis  
Michael North  
Kevin Sullivan

## ADVISORY BOARD

David Resnick  
Andy Belser  
Mark Bernstein  
Tim Cook  
Jamie Ellis  
Michael North  
Kevin Sullivan

## OPERATIONS LEADERS

Jamie Ellis, Chief Operating Officer  
Kerry Dunn, Chief Financial Officer  
Jennifer Moore, Director of Marketing  
Jim Nestor, Chief Human Resources Officer  
Darrell Williams, Director of Information Technology

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## PARTNERS

Tim Almack  
Rosanne Ammirati  
Andy Belser  
Mark Bernstein  
Don Boezeman  
Charlie Brandt  
Patrick Brauer  
John Bruch  
David Charles  
Matt Cohen  
Tim Cook  
Katie Culp  
Mark Curcio  
Tim DuVall  
Erin Eberly  
Jamie Ellis  
Mark Flinchum  
Andie Friedman  
Chad Halstead  
Mike Heaton  
Randy Hooper  
Mike Lee  
Ron Lenz  
Josh Malarsky  
Kent Manuel  
Jason Miller  
Ryan Miller  
Donna Niesen  
Michael North  
Terry O'Neil  
Jason Patch  
Scott Price  
David Resnick  
Dan Rosio  
Stephen Royster  
Brian Schmidt  
Scott Schuster  
Ron Smith  
Kevin Sullivan  
Casse Tate  
Jeff Warner  
Steve Warner

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# Practice Leadership

## INDUSTRIES

### Construction

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### Life Sciences and Technology

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### Not-for-Profit/Government

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