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smallest CPA firms, according to new research by the American Institute of CPAs. One silver lining: While recruiting and retaining staff is more challenging than ...

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Talent pool concerns have emerged as the most pressing issue for all but the smallest CPA firms, according to new research by the [American Institute of CPAs](#). One silver lining: While recruiting and retaining staff is more challenging than it was during the recession, the shift demonstrates that public accounting is firmly back on a growth track.

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“Recruitment was a key issue in the survey in the decade before 2007, but it wasn’t a strong emphasis during the recession as firms focused more on client retention,” said Mark Koziel, CPA, CGMA, the AICPA’s vice president for firm services and global alliances. “What we’re really seeing now is a return to a growth environment, which creates new opportunities and challenges for firms.”

“Seasonality/workload compression” was listed by every firm segment as a Top Five issue, a change from the 2013 survey when it only made the cut for firms with five or less professionals. One factor may be ongoing service issues at the Internal Revenue Service.

“We’ve gotten a clear message from our members that declining service from the IRS has had an impact on practitioners and their clients,” Koziel said.

“Succession planning,” an issue that affects staffing as firms look to groom new leaders to replace retiring partners, was also a top five concern within every firm segment for the first time.

Some issues were given much greater weight by specific firm categories. Smaller firms were more concerned with keeping abreast of complex changes in tax law or governmental regulations, for example. The largest firms were concerned with owner and partner accountability issues.

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