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grapple with lingering impacts from the pandemic, a new survey by the AICPA & CIMA shows.

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Difficulties in working with a resource-challenged Internal Revenue Service have become a more pressing concern for CPA firms over the past year, even as they grapple with lingering impacts from the pandemic, a new survey by the AICPA & CIMA shows.

Frustrating dealings with the IRS – whether due to slow responsiveness, backlogs or other performance issues – were cited as the top challenge of smaller firms with 10 professionals or less, according to the 2022 PCPS CPA Firm Issues Survey, sponsored by the American Institute of CPAs' [practice management section](#). It was at least a top three concern for larger firm segments.

While IRS issues were cited as a top five challenge last year by all firm segments

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aggregated firm segment lists often reveal trends across the profession. Survey respondents are asked to rank the impact of a host of issues on a 1-5 scale, with one being “minimal” and five being “extreme.”

Historically, “finding qualified staff” has been a leading concern of all firms other than sole proprietors and that held true to a large degree this year, as well. But the fallout from the pandemic also continues to occupy firms. For example, “Keeping up with COVID relief programs,” such as the Paycheck Protection Program, Economic Injury Disaster Loans and the like, remains a major concern for firms with 10 professionals or less. For the largest firms, keeping connection and morale up with employees that are largely working remotely is a newer concern.

“It’s not a surprise IRS issues are a top challenge for firms – the AICPA has advocated for a number of urgent changes to help the agency perform better, “ said Lisa Simpson, CPA, vice president of firm services for the Association of International Certified Professional Accountants, which combines the strengths of AICPA and CIMA. “Looking at the collective survey list, we know firms are being asked to do more than ever before. Firm leaders have a difficult balancing act right now in serving their clients well and making sure demands on staff aren’t too burdensome.”

As in past years, survey respondents were asked to rank nine issues expected to have the greatest impact on firm practice operations over the next five years. Recruitment/retention and changes in the regulatory environment were two leading concerns.

Topline survey results were announced at AICPA & CIMA ENGAGE 2022, one of the world’s leading conferences devoted to accounting and finance. To learn more about PCPS and its resources to aid firms, please visit the section’s [home page](#).

Survey Methodology

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