

A photograph of a man and a woman in a modern office setting. The man, on the right, is wearing glasses and a dark denim jacket over a light blue shirt. He is pointing at a laptop screen. The woman, on the left, is wearing a white blazer with black trim and has her hand on her chin, looking intently at the screen. The background is a blurred office interior with warm lighting.

# 2025 BDO Audit Innovation Survey

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## **Methodology**

The 2nd Annual *BDO Audit Innovation Survey* polled 210 senior finance leaders at U.S. private and publicly held companies with revenues ranging from \$250 million to \$10 billion. The survey was conducted in June 2025 by Rabin Roberts Research, an independent market research firm.

# People Powered, Tech Led: Redefining Value Across Finance and Audit

Today's finance organizations operate in a rapidly transforming digital landscape, one where technology is no longer a differentiator but a baseline expectation. The 2nd Annual BDO Audit Innovation Survey reveals a profession in transition. Technology in the audit is now embedded, expected, and increasingly mature. But the real story isn't just about tools, it's about people.

Finance and accounting teams are adopting data driven technologies that blend artificial intelligence, predictive analytics, and cybersecurity risk analytics to improve accuracy, efficiency, and risk awareness. Yet, technology alone does not create this value; this technology is only as effective as the people who interpret, apply and govern these tools. The survey highlights this balance; training, collaboration, and data governance are essential to unlocking the full potential of digital platforms.

Challenges persist. Nearly three-quarters of respondents reported issues with technology compatibility and data extraction, while many cite a lack of expertise, demonstrating a need for increased training and upskilling to fully realize technology's potential. In addition, regulatory lag and uncertainty around guidance remain significant barriers, slowing the adoption of emerging technologies and complicating efforts to align digital transformation with compliance expectation. These challenges not only hinder audit efficiency but also impact broader finance operations. As organizations increasingly rely on AI, the importance of strong data governance, risk management, and clear regulatory guidance becomes even more critical.

Trust in technology is reshaping how companies evaluate and engage with audit firms. A majority of finance leaders say they are willing to pay more for firms that invest in advanced tools, provided those tools deliver transparency, consistency, and insight. But trust isn't built on technology alone. It's built on the people who apply it with rigor, skepticism, and a commitment to quality.

**The 2nd Annual Survey underscores a clear message: The future of finance and audit is people powered and tech led. Organizations that invest in readily compatible technology, upskilling, and data governance will be best positioned to meet rising stakeholder expectations and define the next chapter of assurance.**

# Evolving Technology Priorities in Finance and Audit

The audit profession continues to evolve, shaped by the steady integration of advanced technologies. But this transformation is not about chasing innovation for its own sake; it's about reinforcing trust and delivering consistent, high-quality outcomes. The latest survey results confirm what many finance leaders already sense: technology-assisted assurance practices are no longer experimental. It's embedded, expected, and increasingly mature.

Gone are the days when finance teams questioned whether their auditor's technology could keep up. Today, 93% of respondents say their audit firm's technology is progressive, closely matching the sophistication of their own finance teams, up from 89% in 2024. This shift signals that technology-assisted assurance practices are coming of age. Audit firms are investing in platforms that not only drive efficiency but also enhance transparency; two pillars of audit quality that regulators and stakeholders alike are watching closely.

**93%** say their audit firm's technology is progressive, up from 89% in 2024



Expectations are rising, and auditors are rising to meet them. In the 2nd Annual Survey, 85% of respondents said their experience with audit technology met or exceeded expectations, up from 77% the previous year. Respondents highlighted they value consistency, clarity, and reliability. Process efficiency and collaboration jumped from 52% to 63%, while cost reduction and resource optimization rose from 29% to 46%. These gains reflect a shift in mindset: audit technology is now judged by its ability to deliver predictable, transparent outcomes that build trust.

## BENEFITS SOUGHT WHEN AUDIT FIRMS USE TECHNOLOGY SUCH AS AI IN THE AUDIT

### More efficient processes and collaboration



### Increased transparency into the audit process



### Enhanced accuracy and error reduction\*



### Deeper insight into our business as a result of the audit



### Cost reduction and resource optimization



### Better picture of the audit risk landscape



### Less manual work for our finance and accounting team during the audit

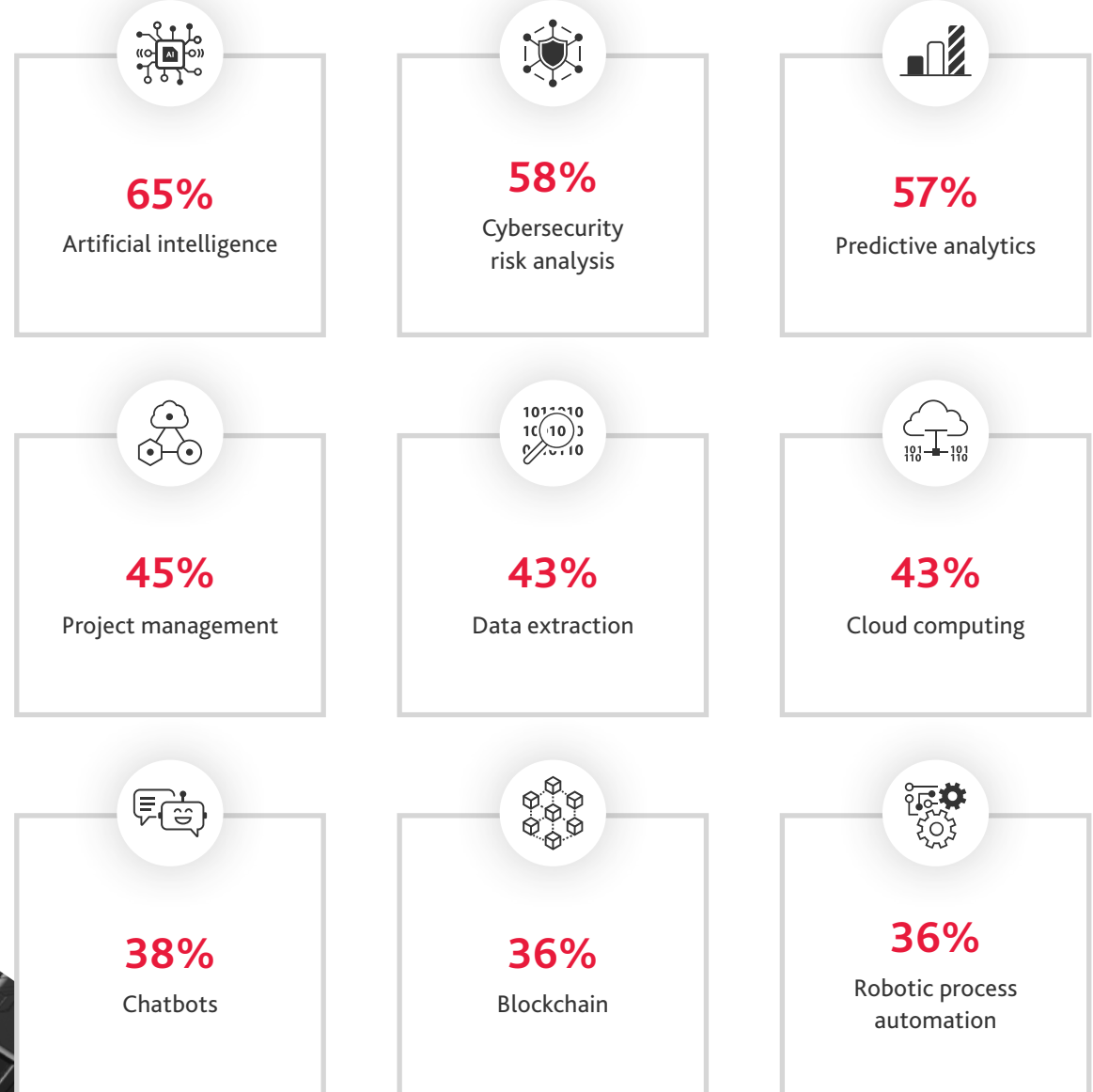


■ 2025 ■ 2024

\*Enhanced accuracy and error reduction was a new response in the 2nd Annual Survey.

The most valued technologies, including artificial intelligence (65%), cybersecurity risk analysis (58%), and predictive analytics (57%), are those which directly enhance core audit activities, from risk assessment to detailed testing. Tools that support collaboration and tracking, such as project management (45%), data extraction (43%), and cloud computing (43%), are also highly valued. Meanwhile, technologies like chatbots (38%), blockchain (36%), and robotic process automation (36%) rank lower, as they tend to play more of a supporting role than a central one. Chatbots enhance communication and engagement tracking, blockchain tools apply to audits involving digital assets or distributed ledgers, and RPA automates routine tasks with standardized processes. Their roles are primarily enabling, that is improving efficiency, consistency, and workflow reliability, rather than being embedded into core audit processes.

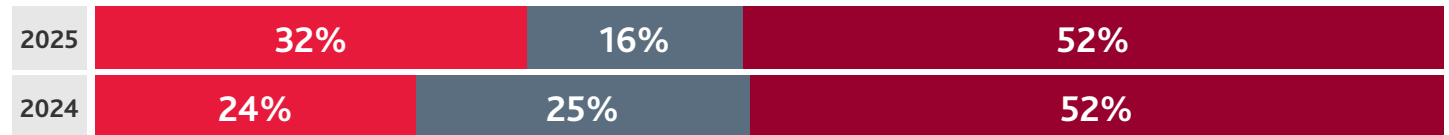
## TECHNOLOGIES SOUGHT FOR CORE AUDIT PROCESSES



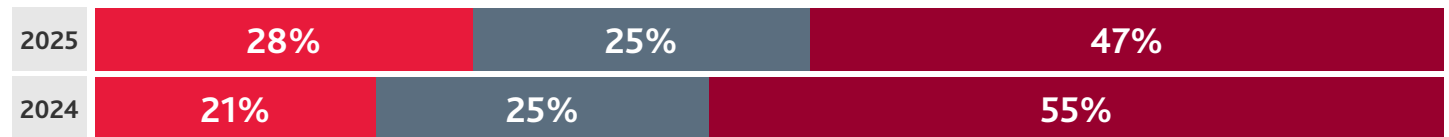
While progress is evident, challenges persist. Many respondents report that working with advanced audit technologies remains difficult, though signs of improvement are emerging. The pace of audit technology advancements relative to finance team capabilities saw the most progress, with an additional 8% saying this challenge has been resolved and an additional 9% saying it's no longer frequent. Compatibility issues, project management, and data extraction also showed modest improvement.

## CHALLENGES WITH AUDITOR TECHNOLOGY

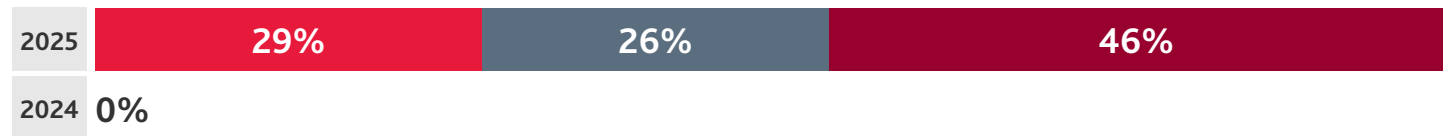
### Audit technology not keeping pace with the advancements we are making in our operation



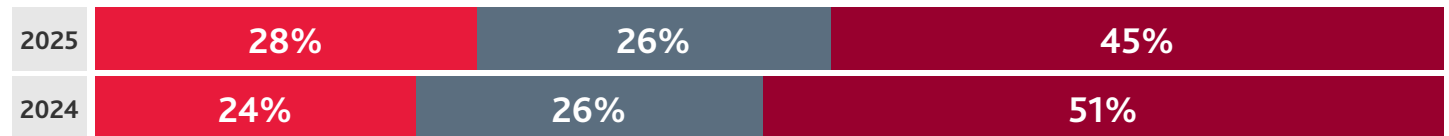
### Compatibility issues between the auditing firm's technologies and my organization's existing financial systems and processes



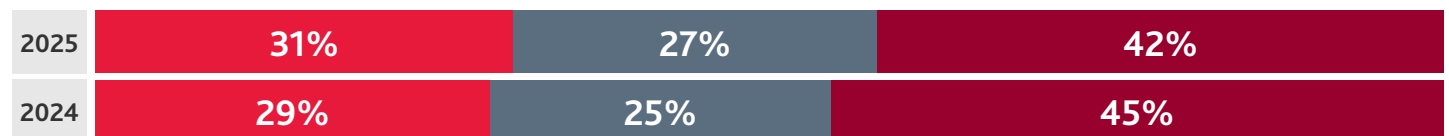
### Difficulty tracking audit deliverables, timelines, and project status throughout the engagement\*



### Extracting and merging data from various system



### Lack of confidence in the technical expertise of the external audit team and their ability to interpret audit technology output



■ Not a Challenge
 ■ Often a Challenge
 ■ Sometimes a Challenge

\*Difficulty tracking audit deliverables, timelines, and project status throughout the engagement was a new response in the 2nd Annual Survey.

Barriers experienced by finance teams continue to shape the audit experience. Interestingly, the technologies finance leaders prioritize when selecting audit firms, AI, data analytics, cybersecurity, and engagement management portals, are the same technologies that will assist finance teams in overcoming internal challenges. For example, compiling audit evidence (40%), resource constraints (39%) and lack of mature data governance and internal data controls (35%) are frequently cited as obstacles. These align with the benefits of technologies that streamline risk assessment and testing. Similarly, project management (36%) and stakeholder coordination (32%) are reported as challenges, mirrored in the selection criteria for auditors equipped with robust collaboration tools.

The story of the evolution of audit technology is one of progress and promise. As technology matures, the focus is shifting from innovation for its own sake to the delivery of consistent, transparent, and trusted outcomes. The profession is not just keeping pace with change, it is helping to define it, setting new standards for what clients can expect from their audit experience. In this new era, technology is not just a tool, it is the foundation upon which trust is built.



## FREQUENT BARRIERS TO A SMOOTH FINANCIAL AUDIT EXPERIENCE IN THE LAST 12 MONTHS

40%	Ability to compile and prepare audit evidence and relevant documentation
39%	Lack of resources, including the right talent and technologies
36%	Ineffective project management of audit-related tasks and timelines
35%	Lack of mature data governance and internal data management controls
33%	Lack of documented internal processes and procedures relative to financial reporting
32%	Lack of stakeholder coordination/cooperation or stakeholders not understanding their roles in the audit process
27%	Ability to demonstrate regulatory compliance
13%	We did not face any challenges

# Recommendations



## Empower People Through Technology

Ensure that the technologies prioritized, like AI, cybersecurity, predictive analytics, are not just implemented but actively support the work of finance professionals. Technology should enhance human judgment, not replace it.



## Build for Transparency and Trust

Select platforms that provide traceability, auditability, and clear reasoning paths for AI-driven outputs. These qualities reinforce stakeholders' confidence, improve regulatory readiness, and reduce the risk of misinterpretation.



## Collaborate Early and Often

Engage audit firms in early conversations about system integration and process alignment. Seamless collaboration between internal teams and external partners is key to unlocking the full value of advanced technology.



# Relationship Between Technology and Perceived Audit Value

Technology is reshaping how companies evaluate and engage with audit firms. While a trusted reputation and proven track record remains most important, the use of advanced tools, such as AI, audit project management software and automation, is now front and center in the decision-making process when selecting the best fit audit firm. In fact, 81% of finance leaders report greater trust in audit firms that invest in and actively use advanced technology, an 18% increase from the previous year. This trust is not just conceptual; it's influencing how firms are selected and retained.

Trust in technology is shaping budget decisions. The survey responses show a strong link between technology adoption and perceived audit value. 97% of finance leaders indicated they are willing to pay more for audit firms that leverage advanced technology. This doesn't suggest that fees are expected to rise universally. Rather, it indicates that finance leaders view technology as a differentiator worth rewarding when it demonstrably improves audit quality, transparency, or efficiency. Willingness to pay is therefore a proxy for perceived value; a measure of confidence that technology delivers more reliable outcomes.

## CHANGE IN AUDIT FIRM TRUST AS A RESULT OF USING ADVANCED TECHNOLOGIES



**29%** Trust is significantly enhanced

**52%** Trust is somewhat enhanced

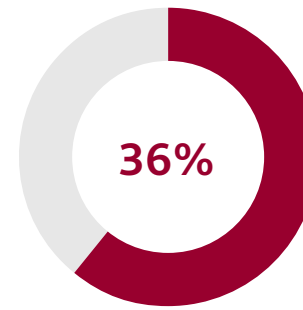
**16%** Trust remains the same, regardless of technology

**3%** Trust declines

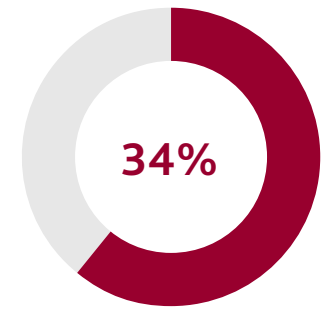
As resource constraints persist, companies are increasingly turning to audit firms that leverage technology to drive efficiency. The top-rated benefit of audit firms that invest in technology in the 2nd Annual Survey was improved process efficiency and collaboration, with an 11% increase in focus on this category. These tools help reduce manual work, enhance transparency, and streamline the audit experience.

Importantly, technology is not just a differentiator, it's a potential deal-breaker. A significant portion of respondents (36%) cited poor project and deliverable management, while 34% pointed to limited use of advanced technology as among the top reasons they would consider switching audit firms. These findings underscore the growing expectation that audit firms not only keep pace with operational advancements but also proactively provide value by investing in tools that align with their clients' evolving needs.

## REASONS TO CONSIDER SWITCHING AUDIT FIRMS



Poor project and deliverable management



Limited use of advanced technology



As technology continues to evolve, its value is increasingly shaped by the pace and clarity of regulatory change. The challenge is not only the burden of adapting to new regulatory requirements, but also the impact of regulatory lag and lack of clarity, which remains a key barrier to realizing the full benefits of innovation. There is hesitation to adopt new technologies without clear, proactive guidance from regulators, fearing compliance risks and misalignment with evolving standards. Recent and proposed updates to standards are beginning to provide more clarity on the use of technology in audits, which will influence how finance and accounting teams design and implement these technologies within their financial systems. 74% of respondents noted they are concerned about the regulatory risks when using AI for their audits.

As regulatory expectations continue to evolve, organizations should anticipate changes in audit procedures, expanded documentation requirements, and closer scrutiny of technology-enabled processes. To realize the full value of audit innovation, it is essential for both regulators and organizations to prioritize clear guidance, timely updates, and practical frameworks that support responsible technology adoption. Organizations must also invest in upskilling, collaboration, and change management to ensure that regulatory updates translate into improved quality and efficiency for both audit firms and finance and accounting departments.

The potential value of audit technology can be diminished by regulatory uncertainty and lag, but this risk can be mitigated. By prioritizing clear, timely, and practical regulatory guidance, and by investing in the skills and collaboration needed to adapt, organizations and regulators can ensure that technology adoption drives real improvements in audit quality and efficiency. Proactive engagement, ongoing enablement, and a commitment to clarity will help transform regulatory change from a barrier into a catalyst for innovation.

**74%** say they are concerned about the regulatory risks when using AI for their audits



Despite progress, misalignment between internal systems and audit firm technologies continues to hinder value realization. While finance leaders expect auditors to bring advanced tools, the benefits are often diminished when systems don't integrate seamlessly. In the 2nd Annual Survey, 72% of respondents continued to report issues with technology compatibility, and 72% cited challenges with data extraction and merging. These figures are only slightly lower than the results from last year's 80% and 76%, respectively, showing that while there's been some movement, the underlying issues remain largely unresolved. These persistent barriers create operational friction and limit the impact of digital audit platforms.

Misalignment isn't just technical; it's also about enablement. Without effective training, even the most sophisticated platforms can fall short. Respondents noted that when working with audit firm's technology, a lack of expertise and an inability to interpret the output is a common challenge faced. This challenge causes a diminished return on technology investments and missed opportunities to streamline the audit.

As technology rapidly evolves, the challenge lies not in how often professionals are trained but also in how deeply they are trained. There is an emerging skill gap that must be addressed relating to the ability to interpret AI and analytics-driven outputs with professional judgment. Without proper training, this emerging interpretative gap can diminish the value of technology, especially when challenges are faced with reconciling the automated outputs with current principles of audit and accounting. Even with robust enablement programs, advanced technology demands a broader skill ecosystem. In response to these demands, many firms are embedding multidisciplinary collaboration into their audit model, drawing on data scientists, AI specialists, and domain experts to complement auditor expertise. This hybrid model is becoming essential to ensure that technology enhances, rather than obscures, audit quality, and trust. These experts are not substitutes for robust enablement programs but as accelerators for interpretive capabilities.

Furthermore, respondents identified a range of enablement methods, from internal sessions and showcases to vendor-led training and self-study. These training efforts are not just about adoption; they're about risk mitigation. Concerns around cybersecurity, inaccurate AI outputs, and data privacy remain at the top of mind. Companies should understand the resources their audit firm offers to enable them to leverage collaborative audit technologies effectively. A well-trained team is key to safeguarding audit integrity and realizing technology's potential.

## CHALLENGES FACED WHEN INTEGRATING TECHNOLOGY

	2025	2024
Technology compatibility	72%	80%
Data extraction and merging	72%	76%



*Successful technology adoption depends on consistent, scalable enablement—anchored in strategic communication, thoughtful change management, and hands-on learning and support. When individuals are equipped, informed, and confident, they embrace new tools and processes more effectively. By aligning enablement with transformation, organizations reduce change fatigue, accelerate adoption, and stay ahead in an ever-evolving landscape.*

### TARA PENDLETON

Assurance Professional Practice  
Principal - Enablement, BDO**ADVANTAGE**



# Recommendations



## Evaluate Technology as a Trust Driver

When selecting audit firms, assess not only their reputation but their ability to deploy technology that enhances transparency, efficiency, and insight. Trust is earned through consistent delivery, not just innovation



## Evolve Training Through Tiered Enablement

To fully realize the value of the investment in technology, it is important to adopt a tiered training model that aligns with the complexity of emerging tools. Training should progress through three levels:

- ▶ **Foundational:** Build baseline digital literacy across business functions, ensuring professionals understand how technology supports operational integrity, regulatory compliance, and how technology and data quality reinforce each other.
- ▶ **Functional:** Develop role-specific proficiency in applying AI-enabled analytics, managing data workflows, and interpreting visualization dashboards.
- ▶ **Advanced:** Develop specialists who partner with practitioners to design, monitor, and govern intelligent systems. Training at this level emphasizes explainability, bias detection, and model validation; skills that support professional judgment and ensure technology remains transparent and aligned with organizational standards.



## Address Misalignment Proactively

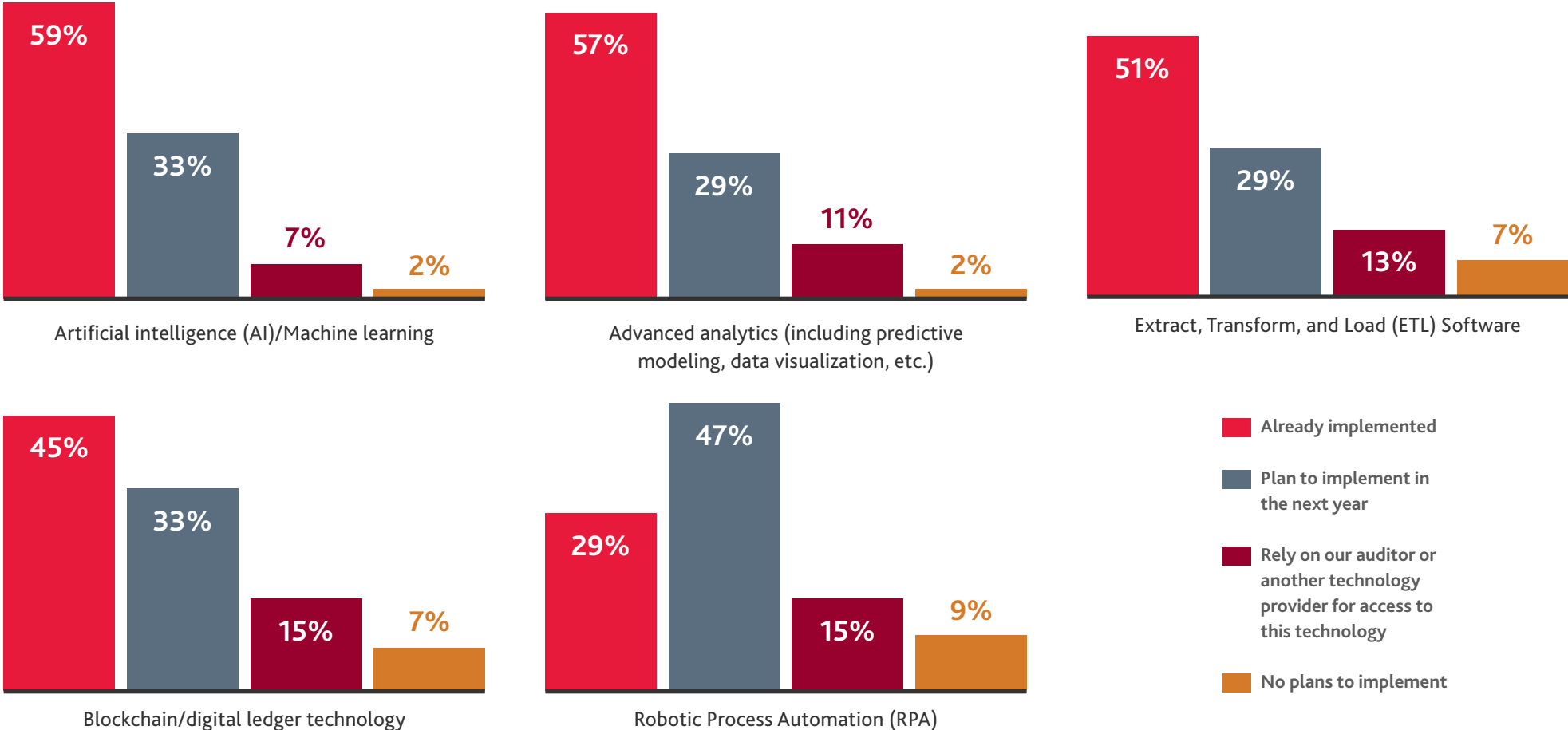
Value diminishes when systems don't integrate, or teams aren't adequately equipped. Prioritize compatibility, governance, and skill alignment across both internal and external stakeholders to ensure technology delivers its intended outcomes. Many organizations are now integrating data scientists, AI specialists, and domain experts alongside finance and assurance professionals to interpret outputs, strengthen insight, and sustain confidence in results.



# AI Adoption and Data Governance

Innovation is accelerating. When asked about technologies implemented or planned for the next 12 months, finance leaders pointed to widespread adoption of AI (92%), followed by advanced analytics such as predictive modeling and data visualization (86%), extract transform and load (ETL) software (80%), and robotic process automation (76%). These tools are no longer experimental; they are becoming foundational to how the industry operates.

## TECHNOLOGIES IMPLEMENTED OR PLANNED FOR THE NEXT 12 MONTHS

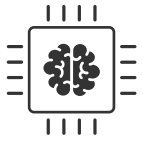


AI is a term that's often used broadly, encompassing a range of capabilities. At its core, AI refers to a suite of technologies that traditionally require human intelligence: learning, reasoning, problem-solving, perception, and language understanding. These capabilities generally fall into five categories:



### Generative AI

A subset of artificial intelligence that focuses on new content, such as written text, code, images, music, simulations, and videos, using models trained on large datasets. These models, often based on deep learning architectures, learn the patterns and structure of the training data to generate outputs that resemble it.



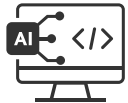
### Machine Learning

A subset of AI that employs algorithms and statistical models to enable machines to learn from data without explicit programming. Supervised learning might classify transactions as fraudulent or legitimate, while unsupervised learning could spot abnormal network traffic signaling a security breach.



### Predictive AI

By analyzing historical data, these models forecast future outcomes and identify hidden patterns. Use cases include anomaly detection, scenario planning, and risk scoring.



### Intelligent Automation

AI integrated with automation tools to handle complex, repetitive tasks with minimal human intervention, for instance, intelligent invoice recognition and automated data entry.



### Agentic AI

These systems go beyond passive task execution by demonstrating goal-directed behavior. Agentic AI can autonomously plan, make decisions, and take actions to achieve objectives, often coordinating multiple steps or tools. Examples include AI agents that manage workflows, conduct research, or interact with other systems to complete tasks with minimal human oversight.

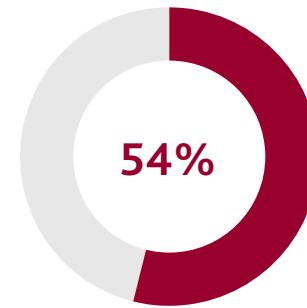


Finance leaders reported moderate use of AI, with the most valued abilities focused on managing, monitoring and molding data: 61% cited data management and transformation, 54% risk detection and management, 50% automated data entry, 45% fraud detection, 43% predictive trend analytics, and 43% invoice processing, expense management, cash flow forecasting, and regulatory compliance also ranked highly, each cited by over 40% of respondents.

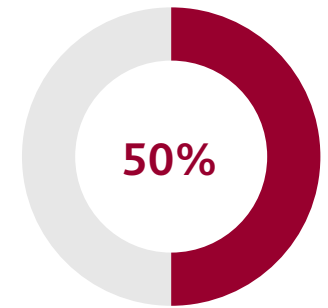
### CURRENT OR PLANNED AI USES



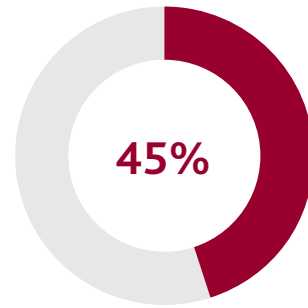
Data management and transformation



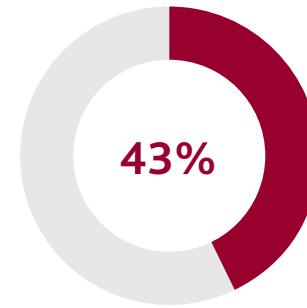
Risk detection and management



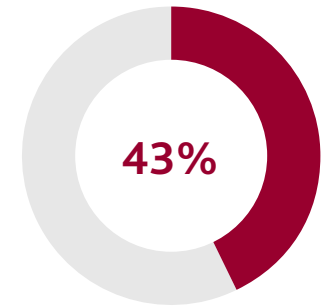
Automated data entry



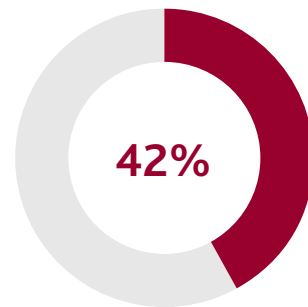
Fraud detection



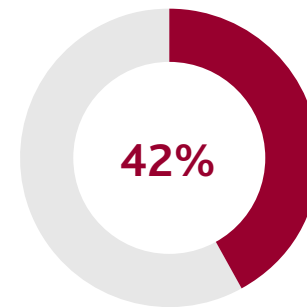
Predictive trend analytics



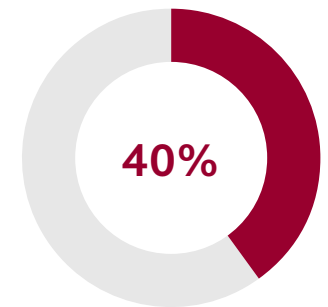
Invoice processing/aiding accounts payable processes



Expense management



Cash flow forecasting

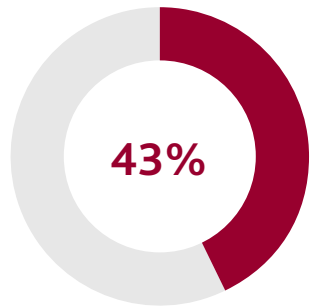


Regulatory compliance

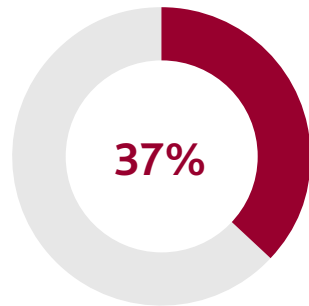


AI's potential is only realized when supported by strong data governance. In the 2nd Annual Survey, 43% of respondents reported having a formal AI governance framework, while 37% rely on IT oversight, and 20% have no framework in place. Although 99% of respondents rated their finance and accounting data governance as somewhat mature or mature, the percentage describing it as "mature" declined from 55% in 2024 to 46% in the 2nd Annual Survey. This shift may reflect a growing awareness that AI raises the bar for [what constitutes strong governance](#).

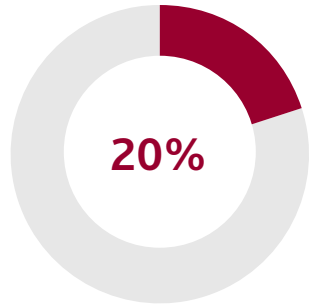
### CURRENT AI GOVERNANCE FRAMEWORK



Formal framework in place



Rely on IT oversight



No framework in place

Cybersecurity (82%) and data privacy (80%) top the list of finance leaders' concerns about the risks of AI in the audit, underscoring the emphasis on data integrity.. Other risks include AI generating incorrect information (71%), overreliance on technology (71%), and AI bias (68%). These concerns emphasize the need for rigorous oversight and thoughtful implementation.

### CONCERNED ABOUT THE FOLLOWING RISKS OF AI IN THE AUDIT

**82%** Cybersecurity risks

**80%** Data privacy risks

**74%** Regulatory risks

**71%** AI generating incorrect information and your organization acting on that information

**71%** Overreliance on technology

**68%** AI bias

Regulators and standard-setting bodies are evolving their frameworks to keep pace with the use of advanced analytics and artificial intelligence across business, finance, and risk management functions. [The PCAOB's QC 1000](#), not effective until December 15, 2026, emphasizes quality management systems that adapt to emerging technologies. AI specific frameworks and standards such as [NIST's AI Risk Management](#) and [ISO/IEC 42001](#) highlight traceability, transparency, and lifecycle controls. The [EU AI Act](#), which applies to U.S. organizations providing services in Europe, mandates human oversight for high-risk AI, reinforcing accountability and explainability in their use.

There are also privacy laws and regulations, such as the EU General Data Protection Regulation (GDPR), which specifically calls out individual rights to opt-out of automated decision-making technologies. The California Consumer Privacy Act (CCPA) was recently amended to require disclosure of the use of automated decision-making technologies, risk assessment, and opt-out mechanisms. Collectively, these laws strengthen public trust by requiring AI systems to operate ethically and with transparency and respect for individual privacy.

While no standard yet prescribes how to audit AI, the direction is clear: regulators expect firms to manage AI risks with the same rigor as any other audit quality factor. This includes validating AI models, documenting audit trails, and testing AI-specific controls.

The message for finance and assurance leaders is unmistakable: AI is transforming how data is analyzed, and decisions are supported, but it is also raising expectations for governance and accountability. Success now depends not only on adopting advanced technologies but also on building frameworks, oversight mechanisms, and human expertise needed to manage them responsibly.

“

*The future will be shaped not just by technology, but by our commitment to people, quality, and continuous learning. By embracing an AI-first mindset, investing in enabling technologies, and fostering a culture of curiosity and collaboration, we can unlock new possibilities—turning risk into opportunity and challenge into advantage.*

**BRIAN MILLER**

Assurance Managing Principal, BDO**ADVANTAGE**



# Recommendations



## Define and Communicate AI Use Cases

Clarify how AI is being used across core business processes, from detecting anomalies and transforming data to improving forecasting, compliance, and decision support, and ensure there is a sufficient understanding of its scope and limitations.



## Strengthen Enablement Programs

Invest in training methods such as staff-led sessions, vendor showcases, and self-paced modules to ensure effective adoption and risk mitigation.



## Address Governance Gaps

If a formal [AI governance framework](#) is not in place, prioritize its development to manage risks like bias, overreliance, and inaccurate outputs. This is essential for maintaining audit integrity and regulatory compliance.



# Looking Ahead

As finance and audit functions continue to evolve, the next chapter will be shaped not just by innovation, but by how seamlessly technology integrates into the human fabric of the enterprise. The 2nd Annual BDO Audit Innovation Survey reveals a profession that is increasingly aligned with the needs of finance leaders, but challenges remain.

## **Technology integration remains a top priority.**

Persistent friction from incompatible systems and data extraction hurdles continues to limit value realization. Organizations that invest in interoperable platforms tailored to their operational ecosystems will unlock greater efficiency, insight, and measurable value.

## **Upskilling and enablement are no longer optional; they are strategic imperatives.**

As tools grow more sophisticated, both auditors and finance teams must be equipped to use them effectively. Training programs, whether vendor-led or internally developed, will be critical to unlocking the full potential of digital platforms.

## **Governance and risk management are rising in importance.**

Establish clear ownership of technology oversight, data quality, and AI model validation. Mature governance frameworks are what separate teams that deploy technology from those that sustain its reliability.

## **Client-centric innovation will define the winners.**

The focus is shifting from flashy features to consistent performance. Audit firms that deliver predictable, transparent outcomes will earn greater trust and loyalty. Technology will be judged not by novelty, but by its ability to reduce risk, improve accuracy, and foster collaboration.

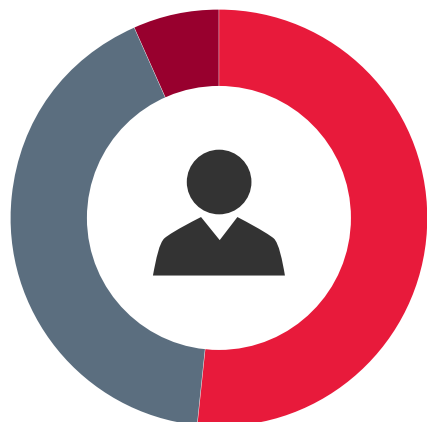
## **Strategic selection criteria are evolving.**

As finance leaders become more discerning, audit firm selection will hinge on more than reputation. The ability to manage timelines, deliver insights, and deploy advanced technologies will be central to building long-term partnerships.

In this next phase, technology is not just a differentiator; it's a foundation. But it's people, trained, empowered, and aligned, who will define the future of finance and audit.



# Methodology



## SURVEY PARTICIPANTS

CFO (Chief Financial Officer)	51.9%
Finance Director/VP of Finance	41.6%
Controller	6.5%

## COMPANY TYPE

Public	50%
Private	50%



## COMPANY SIZE

\$250-500 million	19%
\$501-750 million	10.1%
751-999 million	13%
\$1 billion - just under \$2 billion	23.8%
\$2 billion - just under \$3 billion	21.8%
\$3 billion - just under \$5 billion	8%
\$5 billion - \$10 billion	4.4%

## INDUSTRY SEGMENTS

Life Sciences	14.3%
Technology	14.3%
Retail	14.3%
Healthcare	14.3%
Manufacturing	14.3%
Real Estate & Construction	14.3%
Natural Resources	14.3%



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