

# Riveron

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CPE Webinar | Dec 4, 2025

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## **Closing Strong: 2025 Accounting Update and Year-End Readiness**



## Objectives for today's webinar

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- ★ **Recap:** Emerging technologies and the pace of the business environment has redefined and reshaped the roles of accounting teams in 2025.
- ★ **Examine:** Activity from regulators and standard setting bodies and the response from accounting and risk management practitioners.
- ★ **Prepare:** Practical steps to strengthen the year end close and control environment through better documentation, ownership, and cross-functional coordination.
- ★ **Thrive:** Proven best practices and real-world case studies that can help teams close confidently and prepare for audit season and a strong start to 2026!

## Webinar Reminders

- During this session, 4 polling questions must be answered to obtain CPE
- Feel free to ask questions using Zoom Q&A
- On-demand video is not eligible for CPE
- Access resources, biographies, and other info at the bottom of your Zoom screen

### **A follow-up email will include:**

- Webinar evaluation form and recap, CPE certificate (Sent within 1-2 weeks)
- Access to today's recording and slides
- An opt-in to receive future webinar invites

# Introductions

## Moderator

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**Brian Aubuchon**

Managing Director,  
Accounting Advisory

## Panelists

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**Dan Wiegandt**

Associate Director,  
Technical Accounting



**Jennifer Kilmartin**

Senior Director,  
Operational Accounting



**Hilary Cabodi**

Managing Director,  
Internal Controls

## POLLING QUESTION

# 1



## Which of the following trends has been most impactful to your role in 2025?

- A. Meeting demands of the job based on evolving expectations of my current role
- B. Implementing policies as a result of evolving business models or changes in accounting standards
- C. Implementing and managing new systems and AI applications that impact financial reporting
- D. Addressing organizational risks based on changes in the technology & regulatory landscape in 2025

# 2025 Accounting Trends

01

AI &  
Accounting

- Generative AI's opportunities & risk
- Establishing governance
- Accounting as a component of AI strategy

02

Regulatory  
Bodies

- SEC: deregulation & transparency initiatives
- FASB: narrow scope improvements
- PCAOB: QC1000 and inspection findings

03

Accounting  
teams

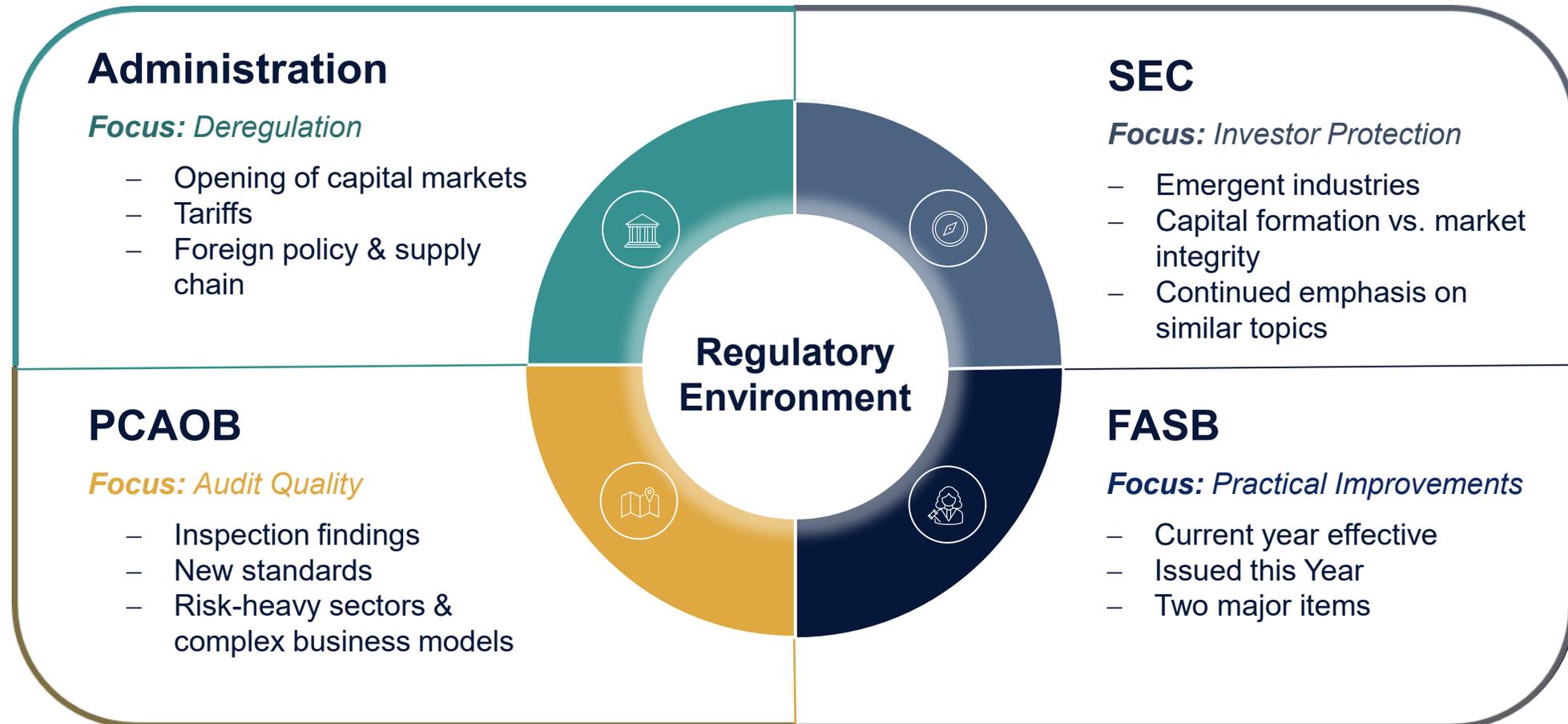
- Evolving and dynamic role of the accountant
- Staffing crunches and doing more with less
- Big data, automation & improving with speed

04

Risk &  
Governance

- Evolving controls to match technology
- Heightened cybersecurity risk profiles
- Establishing governance in an AI world

# Regulatory overview



## POLLING QUESTION

# 2



## Which of the following is not included on the SEC's 2025 Regulatory Actions Agenda:

- A. Expanding EGC accommodations to include more issuers
- B. Clarifying the regulatory framework for crypto assets
- C. Modernizing disclosures for revenue from contracts with customers
- D. Identifying additional pathways for private companies to raise capital

# Closing the Year Strong



## Change Management

- Review of non-standard transactions
- Implement controls over new processes & systems
- Refresh of accounting policies for current operations

## Operational Efficiencies

- Engaging early with third party dependencies
- Capacity planning for elevated resource requirements
- Accelerating timing for pre-close activities



## Planning for Next Year

- SOX playbook
- Budgeting & forecasting
- Resourcing & workforce
- System implementations

## Tactical Accounting

- Impairment analyses
- Recurring valuations
- Equity cycle management
- Management estimates

## POLLING QUESTION

# 3



**Which of the areas below is receiving the most attention from your team during December 2025?**

- A. Accuracy and completeness of accounting assessments for financial reporting
- B. Strategic initiatives and 2026 planning
- C. Multi-tasking for internal projects that cross year-end (i.e., ongoing system implementations)
- D. Managing investor and stakeholder expectations
- E. Other

# Align early. Audit smoothly.



Strong alignment with external auditors & internal stakeholders is the foundation of a smooth, successful audit



Leverage planning phase & debrief on prior year findings



Identify and communicate internal cross functional dependencies



Establish communication cadence and escalation



Identify and engage third party providers in advance



Establish agreed-upon timelines and clear accountability



Obtain the audit PBC list early and ensure evidence is organized and retained



Establish recurring status meetings with all stakeholders

## POLLING QUESTION

# 4



## Which professional opportunities are you most excited about, moving into 2026?

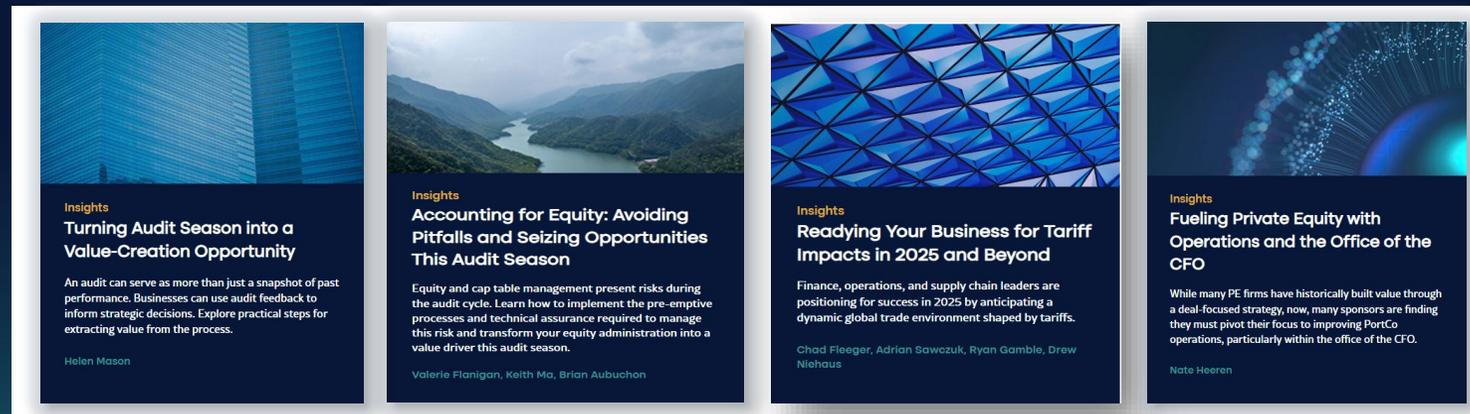
- A. Embracing continued technology advances to drive operational efficiencies
- B. Professional development and acquiring new skillsets
- C. Driving business results through enhanced cross-functional teaming
- D. Executing on effective audit management and a clean opinion
- E. Other

# Thank you for joining today's webinar!

## Q&A and Related Resources

**Riveron** is a leading business advisory firm. We partner with the office of the CFO, private equity, and other capital providers to elevate performance across the transaction and business lifecycle.

[Learn More.](#)



The image displays four resource cards arranged horizontally. Each card features a distinct background image: a blue geometric pattern, a landscape with a river, a blue geometric pattern, and a blue abstract pattern. Each card contains the following text:

- Card 1:** *Insights* **Turning Audit Season into a Value-Creation Opportunity**  
An audit can serve as more than just a snapshot of past performance. Businesses can use audit feedback to inform strategic decisions. Explore practical steps for extracting value from the process.  
Helen Mason
- Card 2:** *Insights* **Accounting for Equity: Avoiding Pitfalls and Seizing Opportunities This Audit Season**  
Equity and cap table management present risks during the audit cycle. Learn how to implement the pre-emptive processes and technical assurance required to manage this risk and transform your equity administration into a value driver this audit season.  
Valerie Flanigan, Keith Ma, Brian Aubuchon
- Card 3:** *Insights* **Readying Your Business for Tariff Impacts in 2025 and Beyond**  
Finance, operations, and supply chain leaders are positioning for success in 2025 by anticipating a dynamic global trade environment shaped by tariffs.  
Chad Fleeger, Adrian Sawczuk, Ryan Gamble, Drew Niehaus
- Card 4:** *Insights* **Fueling Private Equity with Operations and the Office of the CFO**  
While many PE firms have historically built value through a deal-focused strategy, now, many sponsors are finding they must pivot their focus to improving PortCo operations, particularly within the office of the CFO.  
Nate Heeren



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