



HOW TO...

NAIL THE TRANSITION POST- ACQUISITION

Why most accountancy firm acquisitions do not fail on the deal. They fail in the handover, the client experience and the systems underneath it.

A practical guide for accountancy firm founders, managing partners and integration leaders on how to retain acquired clients, protect value and run a transition that feels joined up rather than chaotic.

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MOST ACCOUNTANCY FIRM ACQUISITIONS DO NOT LOSE VALUE BECAUSE THE DEAL WAS BAD.

They lose value because the transition was.

- ▶ **Clients feel like numbers.**
- ▶ **Teams are unclear.**
- ▶ **Systems do not match.**
- ▶ **Data sits in different places.**
- ▶ **Processes clash.**

Letters go out before relationships are handled properly.

People assume the hard part is done because completion has happened.

It has not.

COMPLETION IS THE STARTING GUN.

ACCA's recent coverage of accounting-firm M&A is useful here because it points straight at the real post-deal pressure points: **system integration, standardised processes, communication infrastructure, and the risk of cashflow and client-service interruptions.** ACCA's practical guidance on due diligence says buyers need a complete understanding of the business before completion, including client payment behaviour, recurring fee quality, unfinished work, staff transfer issues and whether key people are actually supportive of the sale. ACCA's wider digital-firm guidance also makes the same point from a service angle: **client experience sits at the heart of the firm,** while process is what makes that experience consistent.

That is why this paper is not about how to announce an acquisition.

It is about **how** to land one.

- ▶ **How to protect client trust.**
- ▶ **How to run a proper handover.**
- ▶ **How to decide whether the acquired firm stays separate, runs in parallel, or gets folded into one operating model.**
- ▶ **How to converge data, align systems and standardise process so the acquisition becomes operationally stronger, not just commercially bigger.**

Because buying the firm is one thing.

Keeping the clients, settling the team and turning two operating models into one is where the real work begins.

**The deal creates the opportunity.
The transition decides whether you keep it.**

THE CORE ARGUMENT IN FOUR LINES

- ▶ Acquisitions create growth on paper very quickly.
- ▶ But the value is only real if clients stay, teams settle and operations hold.
- ▶ That requires a human transition plan and a systems transition plan.
- ▶ Without both, acquisitions create friction faster than they create return.

HERE'S WHERE ACQUISITIONS USUALLY GO SIDEWAYS

The most common post-sale mistake is simple.

Firms treat clients like records instead of relationships.

- ▶ The client gets an email.
- ▶ Maybe a legal letter.
- ▶ Maybe a new engagement document.
- ▶ Maybe a change of bank details.
- ▶ Maybe a generic “nothing much will change”.

From the firm's side, that feels efficient.

From the client's side, it often feels unsettling.

That matters because ACCA's client-experience guidance is very clear: client experience is not a one-off event, it is the **total sum of the interactions** a client has with the firm, including communication, reliability, branding and ease of use. ACCA also notes that the old bar of simply delivering an okay service is no longer enough to create competitive advantage, because clients find it easier than ever to shop around.

So clients are naturally wondering:

- ▶ Who is actually looking after me now?
- ▶ Am I being moved onto a new team?
- ▶ Are my fees changing?
- ▶ Will the people who know my business disappear?
- ▶ Do I need to explain everything again?
- ▶ Is this firm trying to absorb me or support me?
- ▶ Am I now just part of a bigger machine?

That uncertainty is where churn starts.

Not always dramatic churn.

Quiet churn.

The client stays polite.

Signs the paperwork.

Waits.

Tests responsiveness.

Feels the seams.

Starts looking elsewhere.

That is why client retention in acquisitions is not mainly a legal exercise.

It is a trust exercise.

Clients do not leave because you acquired their firm.

They leave because the transition made them feel unimportant.

WHAT ACCA IS ALREADY POINTING FIRMS TOWARDS

ACCA's recent M&A commentary says the hard part of a merger is rarely just the transaction itself. It highlights **system integration, the need to align standard operating procedures, seamless communication infrastructure**, and the risk that service interruptions or roadblocks affect both current and newly acquired clients. It also emphasises that culture shapes how employees work, interact with clients and uphold standards.

ACCA's due-diligence guidance adds a second warning: buyers need to test more than price and headline fees. It says firms should verify AML checks, assess client payment history, review the quality of recurring fees, examine a substantial sample of clients, understand unfinished work, review staff capability and terms, and make sure key team members are actually aware of and supportive of the deal.

Then there is the operating layer.

ACCA's digital-firm material says **client experience should sit at the heart of every firm**, and that the way clients feel is shaped by every touchpoint across the lifetime of the relationship. ACCA also says consistent client experience depends on **consistent process**, not just good intentions, and that technology should only be adopted where it enhances the client experience rather than creating change for its own sake.

That is highly relevant to acquisitions.

Because if two firms run different systems, different data standards, different onboarding steps, different workflow stages and different service rhythms, you do not just have a people problem.

You have an operating model problem.

And if the acquiring firm is still rekeying data, manually patching broken workflows and relying on heroics to keep service moving, it is not really acquisition-ready.

**Acquisitions do not expose your theory.
They expose your operating reality.**

TRANSITION SNAPSHOT: SIX REALITIES WORTH PRESSURE-TESTING

CLIENT EXPERIENCE IS CUMULATIVE

ACCA says client experience is the total sum of interactions across the relationship, not one isolated touchpoint. That means post-sale comms cannot be treated like a single announcement email.

PROCESS DRIVES CONSISTENCY

ACCA's digital-firm guidance says consistent process is what creates consistently strong client experience. In acquisitions, that means handover quality is a process issue, not just a people issue.

TECHNOLOGY SHOULD REDUCE FRICTION, NOT ADD IT

ACCA says technology for technology's sake is pointless; the point of change is to improve what clients receive. That is exactly the test post-acquisition integration should pass.

DUE DILIGENCE HAS TO GO DEEPER THAN FEES

ACCA's buyer-side guidance says firms need to test client quality, unfinished work, payment behaviour, staff capability and transfer issues before completion.

SYSTEM INTEGRATION IS A LIVE MERGER RISK

ACCA explicitly flags data migration and tech-stack mismatch as merger challenges.

SERVICE INTERRUPTION IS COMMERCIAL RISK

ACCA also explicitly warns about roadblocks to service and the effect these can have on clients and cashflow.

A bad handover can destroy value far faster than a good deal can create it.

WHY FIRMS GET THE TRANSITION WRONG

What usually goes wrong after an acquisition is not one big thing. It is a stack of smaller failures.

1 THE CLIENT COMMUNICATION IS TOO COLD

The firm leads with paperwork, not reassurance.

2 THE OPERATING DECISION IS UNCLEAR

No one has properly decided whether the acquired firm stays separate, runs in parallel for a period, or gets folded into one central operating model.

3 THE SYSTEMS REALITY IS IGNORED

Leaders assume data migration, workflow alignment and system convergence are “tech jobs” that will sort themselves out later.

4 THE ACQUIRED TEAM IS TREATED LIKE A BOLT-ON

Instead of being onboarded into a clear model, they are left sitting between two ways of working.

5 THE ACQUIRING FIRM OVERESTIMATES ITS READINESS

If you are still rekeying data, duplicating tasks and manually patching broken workflows in your current firm, you are not as acquisition-ready as you think.

That is why post-deal success needs two things at once:

- ▶ a human transition plan
- ▶ an operating transition plan

Miss either one and you create drag immediately.

1 STABILISE THE HUMAN SIDE FIRST

Treat clients like people, not transferred records

The first job post-sale is not system migration.

It is confidence.

Clients need to feel four things quickly:

- ▶ they are known
- ▶ they are safe
- ▶ they are still important
- ▶ there is a plan

That is exactly in line with ACCA's view that client experience is shaped by the full journey, not just the technical delivery of the work.

WHAT GOOD LOOKS LIKE

Pre-close client mapping

Before announcement, segment the acquired client base:

- ▶ top-fee clients
- ▶ highest-risk relationships
- ▶ founder-reliant relationships
- ▶ clients likely to fear fee changes
- ▶ clients with service complexity
- ▶ clients with messy data or unusual processes

Not every client needs the same communication sequence.

Day-zero communication should be human

For top-tier and relationship-sensitive clients:

- ▶ personal call first
- ▶ email second
- ▶ engagement paperwork after context has been given

A client should not find out they have effectively changed firms through a PDF attachment and a signature request.

Use familiar faces where possible

Where the acquired founder or key manager still has trust equity, use it. Joint communication lands better than immediate replacement.

Make continuity explicit

Clients want to know:

- ▶ who stays
- ▶ who changes
- ▶ what will happen first
- ▶ what will not change immediately
- ▶ what support looks like now

Do not lead with legal language

The legal work matters.

But relationship language comes first.

Sequence engagement letters properly

The letter of engagement is part of the process.

It is not the process.

The first 30 days should feel like reassurance, not extraction.

2 DECIDE YOUR TRANSITION MODEL EARLY

Separate, phased or fully integrated?

Pick one deliberately.

A lot of firms drift into a transition model by accident.

That is a mistake.

There are usually three sensible options.

OPTION A: KEEP IT AS A SEPARATE ENTITY

This can work:

- ▶ in the short term while trust settles
- ▶ where brand equity is strong
- ▶ where systems are materially different
- ▶ where client relationships are highly founder-led
- ▶ where a full integration would create too much disruption too soon

It can also work indefinitely in some cases.

But only if governance, reporting and ownership are clear.

Keeping a firm separate is not the same as leaving it unmanaged.

OPTION B: RUN A PHASED INTEGRATION

This is often the smartest route.

Brand, people and client comms stay relatively stable at first.

Behind the scenes, systems, data standards, workflow and reporting begin to align in stages.

This fits ACCA's wider digital-transition logic well: change should be designed around client experience and delivered through process, not dumped onto the firm all at once.

OPTION C: FULLY INTEGRATE INTO THE CENTRAL MODEL

This can work well when:

- ▶ the acquired firm is small enough
- ▶ the systems are already compatible
- ▶ the brand does not need preserving
- ▶ the client base is transferable
- ▶ the acquiring firm's operating model is genuinely strong

That last point matters most.

You should not centralise chaos.

Do not choose the transition model that feels fastest.

Choose the one your operating reality can actually support.

3 CONVERGE THE DATA BEFORE YOU CHASE THE SYNERGY

If the data is messy, the integration is guesswork

This is where firms usually underestimate the work.

Different general ledgers.

Different document tools.

Different CRM records.

Different client naming conventions.

Different billing logic.

Different workflow stages.

Different reporting cadence.

Different levels of completeness.

And then someone says, "We'll just move it across."

No. You will not.
Not properly.

ACCA's merger commentary directly flags system integration and data migration as live challenges in practice combinations. ACCA's digital-firm material also makes the broader point that technology should improve the experience and efficiency of the firm, not introduce more friction.

Before systems are merged, you need:

- ▶ **a data map**
- ▶ **field matching**
- ▶ **naming standards**
- ▶ **client and entity deduplication**
- ▶ **process mapping**
- ▶ **ownership mapping**
- ▶ **reporting requirements**
- ▶ **migration rules**
- ▶ **validation checks**

This is where your automation services matter.

Because post-deal integration is not just about moving records.

It is about **converging data**, **aligning systems** and **standardising process** so the combined firm can actually operate as one business.

If that layer is missing, people start rekeying.
Then checking.
Then fixing.
Then working around.
Then losing margin.

If the integration depends on rekeying, it is not a strategy. It is a warning sign.

4 ALIGN THE OPERATING MODEL

One acquisition. One way of delivering.

Once the client transition is stabilised and the systems pathway is clear, the next step is process alignment.

This is where many firms lose the acquisition value without even noticing.

The acquired team keeps one way of working.

The acquirer keeps another.

Clients get mixed experiences.

Internal handoffs become patchy.

Ownership becomes fuzzy.

Senior people waste time translating between methods.

That is not scale.

That is duplication.

ACCA's process guidance is very clear here: consistent process is what creates consistently excellent client experience, and firms need to simplify how work gets done if they want the experience to hold across different people and different situations.

A proper operating alignment means deciding:

- ▶ **how work enters the system**
- ▶ **how jobs are scoped**
- ▶ **who owns deadlines**
- ▶ **how reviews are done**
- ▶ **how communication is logged**
- ▶ **how documents are stored**
- ▶ **how billing works**
- ▶ **how client issues escalate**
- ▶ **how management reporting is produced**

In plain English:

if the combined firm is still running on disconnected tools and inconsistent process, the acquisition has not been operationally digested yet.

5 PROTECT RETENTION WITH A 90-DAY PLAN

Do not assume silence means success

A lot of firms mistake “no complaints” for “good transition”.

That is dangerous.

The right way to manage the first 90 days is with deliberate touchpoints.



DAYS 1-30

- ▶ personal communication for priority clients
- ▶ relationship ownership confirmed
- ▶ continuity questions answered
- ▶ engagement paperwork sequenced properly
- ▶ internal risk list created

DAYS 31-60

- ▶ service experience checked
- ▶ early friction points spotted
- ▶ systems/data issues logged and resolved
- ▶ billing or admin shocks prevented
- ▶ acquired team feedback gathered

DAYS 61-90

- ▶ client confidence reviewed
- ▶ at-risk relationships escalated
- ▶ transition model reassessed
- ▶ integration progress measured
- ▶ quick wins shared internally where appropriate

This approach is far more consistent with ACCA's client-experience view than the classic “announce, paper, hope” model. ACCA's guidance is clear that client expectations have shifted and that firms need to design services around the experience clients actually receive.

**Retention is not won by saying “business as usual”.
It is won by proving that someone is actually in control.**

THE SEQUENCING ARGUMENT

This is where firms create most of their own pain.

They do this:

- ▶ **complete the deal**
- ▶ **send the announcement**
- ▶ **issue new paperwork**
- ▶ **try to merge systems**
- ▶ **hope the clients stay**
- ▶ **deal with the mess later**

That is not a post-deal plan.

That is admin chasing reality.

The better sequence is:

1 STABILISE TRUST

Client segmentation, relationship comms, continuity plan, human reassurance.

2 CHOOSE THE OPERATING ROUTE

Separate, phased, or full integration.

3 MAP THE DATA AND SYSTEMS

Before migration, before rekeying, before “quick fixes”.

4 ALIGN PROCESS

Workflow, ownership, delivery standards, billing, reporting, escalation.

5 THEN OPTIMISE

Automation, integration, centralisation, efficiency, margin improvement.

That sequence is far closer to the logic ACCA sets out across due diligence, client experience and process design: understand the business properly, protect the client experience, then use process and technology to make the new model hold.

Firms do not lose acquisitions in principle. They lose them in sequence.



COMMON OBJECTIONS, ANSWERED

“The clients already know the seller well, so they’ll stay.”

Maybe. But trust in the seller does not automatically transfer to trust in the acquirer.

“We need to get the new letters out quickly.”

Yes, but not cold. Paperwork should follow context, not replace it.

“We’ll sort the systems later.”

Later usually means under pressure, with live clients, irritated teams and avoidable rework.

“We’ll just keep both systems for now.”

That can work for a period. But if there is no planned end-state, dual running becomes permanent drag.

“We’ve done acquisitions before.”

That helps. It does not mean the next one is automatically well-transitioned.

WHAT THIS MEANS FOR YOUR FIRM

If you are acquiring accountancy firms, the useful questions are not:

- ▶ Did we get the deal done?
- ▶ Did we send the announcement?
- ▶ Did we issue the new paperwork?

The better questions are:

- ▶ How are we protecting client trust in the first 30 days?
- ▶ Who are the clients most likely to feel unsettled?
- ▶ What transition model are we actually running?
- ▶ What systems are staying, what systems are moving, and when?
- ▶ Where are we still relying on manual rekeying or duplicated process?
- ▶ Is our current operating model strong enough to absorb another firm?
- ▶ Are we integrating two businesses, or just stacking one on top of the other?

Because acquisitions expose operational truth very quickly.

If your systems are messy, you will feel it.

If your process is weak, you will feel it.

If your client experience is impersonal, they will feel it.

CONCLUSION

The firms that acquire well are not the firms that just buy well.

They are the firms that transition well.

They handle clients like humans.

They sequence trust before paperwork.

They choose the right integration route deliberately.

They converge data before they chase efficiency.

They align systems and process before the cracks widen.

They know that completion is not the finish line.

That is how acquired clients stay.

That is how teams settle.

That is how margin avoids getting eaten by rework and confusion.

And that is how an acquisition becomes part of one stronger business instead of two awkwardly connected ones.

Because post-sale transition is not admin.

It is where the value is either protected or quietly lost.

The acquisition gets the headlines.

The transition decides whether it was actually worth it.

**READY TO SEE
WHETHER YOUR
FIRM IS TRULY
ACQUISITION-
READY?**

It will show you where your firm is exposed across client transition, systems alignment, data convergence, workflow design and post-deal operating readiness, and what to fix before the next acquisition tests it for real.

**CLICK HERE TO TAKE THE
ACQUISITION READINESS
ASSESSMENT**

**OR SCAN
THE QR
CODE**

