

CLOSER TO YOUR CLIENTS: A VOICE-OF-CLIENT TOOLKIT FOR ADVISORY AND ACCOUNTING FIRMS.

**A PRACTICAL GUIDE FOR FIRMS THAT
WANT TO UNDERSTAND, STRENGTHEN,
AND CONSISTENTLY GROW THEIR MOST
IMPORTANT CLIENT RELATIONSHIPS.**



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YOUR CLIENTS KNOW WHAT YOUR FIRM NEEDS TO HEAR. BUT THEY WON'T TELL YOU, UNLESS YOU ASK.

Most professional services firms have stronger client relationships than they realise. Partners know their top clients by name. Long-tenured staff remember the year a business was founded, the pressures a CFO is under, the difficult season they got through together. That history has real value.

Yet most of those firms have no reliable way to know how clients actually feel about the service they receive. They don't know which clients are considering a change. They don't know where their teams are creating friction at the operational level. They don't know which services their clients wish they provided and don't.

They find out when it's too late, if they find out at all.

Voice-of-Client, also known as Voice-of-Customer or 'VoC' for short, is the practice of regularly listening to your clients, analysing what you learn, and acting on what they tell you.

Done well, it's one of the most direct routes to stronger retention, higher fees, more referrals, and more advisory work. Done poorly, it's occasional, unstructured, partner calls or surveys with little follow-up actions.

This toolkit is for firms that want to understand their clients and do it well. It doesn't usually require a dedicated team or expensive software. But it always requires intention, a structure for listening, and the discipline to act on what you hear.



HOW TO USE THIS TOOLKIT

WHO IT'S FOR

Partners, client service managers, account leads, marketing directors, and CAS team leaders at mid-sized advisory and accounting firms. You don't need a background in research or client experience to use any part of this toolkit.

WHEN TO USE IT

Pull this toolkit when you're planning account reviews, preparing for renewal conversations, trying to understand why a client relationship has gone quiet, building out your client service approach for the year, or onboarding new partners who need a structure for client conversations.

WHAT'S INSIDE

The toolkit has seven sections. Each opens with a short context page that explains the idea, then moves directly into a practical tool, template, or guide you can use straight away.

SECTION	WHAT IT COVERS	KEY TOOL	PAGE
1	What VoC is and why it matters for accounting firms	Framework overview + business case	4
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YOU DON'T NEED TO WORK THROUGH THIS IN ORDER

If you're ready to start listening today, go to **Section 5** (the Conversation Guide).

If you're building a firm-wide programme, start with **Sections 1 through 4**.

If you already have feedback and don't know what to do with it, go to **Section 7**.

SECTION 1

WHAT IS VOICE-OF-CLIENT?

Voice-of-Client (VoC) is the combination of signals you receive from clients about how they experience working with your firm.

These signals come from:

- What clients **say** (conversations, surveys, feedback)
- What clients **do** (response times, renewal behavior, scope changes, referrals)
- What clients **experience** across every interaction with your firm

VoC is not just a survey or a conversation.

It is a **structured way of listening across your client relationships and day-to-day operations**, then using what you learn to improve outcomes.

Collected and used well, VoC answers three questions every firm needs to ask:

Are we delivering the experience we think we are?

Are we meeting what our clients actually need?

Will our clients stay, grow, and refer others?

THE LISTEN > ANALYSE > ACT CYCLE

Every VoC programme has three core phases. Each depends on the one before it.

LISTEN	ANALYSE	ACT
Collect feedback through conversations, surveys, and the signals that already exist in your day-to-day work.	Find the patterns. What do clients value most? Where are the gaps? Which issues are systemic vs. isolated?	Make changes. Tell clients what changed. Track whether it made a difference.

THE BUSINESS CASE

Firms that systematically listen to their clients outperform those that don't across every metric that matters: retention, revenue growth, client lifetime value, and staff engagement. Research from Aberdeen Group found that companies with strong VoC programmes can achieve up to 5x greater year-over-year client retention and 95% greater annual revenue growth than those without.

For accounting firms specifically, the stakes are easy to visualise. A single mid-market client relationship worth US\$80,000 annually, lost to a competitor because no one noticed the CFO was unhappy, costs far more than any listening programme.

Silent attrition—where good clients leave and you didn't see it coming—is one of the industry's most common and most avoidable problems.

VoC also creates the conditions for growth. Clients who feel heard are more likely to expand their use of services, pay fees without friction, and refer new clients. The conversation you have to better understand a client's business can be the same conversation that uncovers an advisory opportunity.

SECTION 2

WHO YOU NEED TO HEAR FROM

Most firms, when they think about client feedback, think about the partner's relationship with the CFO or business owner. That relationship matters. But it's only part of the picture.

Every client organisation has two broadly defined groups whose feedback your firm needs. Missing either one gives you an incomplete view of the relationship.

SENIOR DECISION-MAKERS

Who they are

CFOs, COOs, CEOs, business owners, managing directors.

Why they matter

They decide whether to stay with your firm, expand the relationship, or leave.

What they care about

Strategic value, trust, advisory quality, and confidence in your firm's judgment. They ask: "Is this firm making my business better?"

How to reach them

One-on-one conversations, led by a partner. Personal, unhurried, and not tied to a deliverable or invoice. Annually at minimum.

What their feedback reveals

Strategic fit, renewal risk, advisory appetite, referral likelihood, competitive exposure.

OPERATIONAL INFLUENCERS

Who they are

Controllers, AP/AR managers, accounting coordinators, finance staff. The people who live the day-to-day reality of working with your firm.

Why they matter

Their opinions influence the decision makers.

What they care about

Responsiveness, clarity of communication, ease of working with your team, accuracy of deliverables. They ask: "Is this firm easy to work with?"

How to reach them

Short structured surveys, post-engagement pulse checks, or brief email feedback requests.

What their feedback reveals

Process friction, communication gaps, recurring errors, workload issues; the operational reality that partners rarely see firsthand.

SECTION 2

WHY BOTH VOICES MATTER

Senior client decision makers set the direction of the relationship. Operational influencers experience the reality of its day-to-day quality. A CFO who trusts your firm's strategic advice can still be pushed toward a competitor if their controller finds your team difficult to work with.

And...the operational level is where problems often start. A pattern of slow responses, unclear requests, or billing surprises builds over months before it reaches the CFO's attention. By the time your partner hears about it, the damage is done.

Both layers are necessary—but they tell you **different types of truth**.

- Decision-makers tell you whether the relationship is **strategically working**
- Operational teams show you whether the relationship is **working in practice**

Most firms hear one and assume they're hearing the other. That's where blind spots develop.

Listening at both levels gives you relationship foresight, and the ability to see around corners.

PRACTICAL NOTE

When you conduct a senior-level conversation, include a question about the team's experience.

Ask: "How does your accounting team find working with us day-to-day? Are there any friction points or issues, even small ones, that you might have heard about?"

This one question often surfaces more than a separate survey would.



SECTION 3

YOUR CLIENT LISTENING LANDSCAPE

Professional services firms often have access to more client intelligence than they realise. The problem is rarely a shortage of signals. It's that those signals aren't consistently captured, shared, or used.

There are four primary ways firms get feedback from clients. Each has its own strengths, and each suits a different audience and objective.

SOLICITED FEEDBACK, WHERE YOU ASK (conversations, surveys)		UNSOLICITED SIGNALS, WHERE CLIENTS SHOW YOU THROUGH BEHAVIOR (delays, complaints, scope pressure, referrals)	
Conversations	Surveys	Transactional signals	Unsolicited feedback
Direct, open-ended. Best for senior decision-makers. Surfaces nuance and context that surveys miss.	Scalable, consistent. Best for reaching more contacts, including operational staff. Good for tracking trends over time.	Behaviour-based signals already in your systems: late payments, scope changes, delayed replies or approvals, renewal hesitation.	Complaints, referrals, unsolicited praise. Often the most honest data, but hardest to capture systematically.
Best for: Key clients, at-risk relationships, growth opportunities, annual reviews	Best for: Broader client base, post-engagement checks, operational contacts	Best for: Identifying at-risk clients before they self-identify	Best for: Capturing true client sentiments, if you have a way to collect it

Firms that rely only on solicited feedback tend to hear too late. Firms that ignore behavioural signals miss what's already happening. Client signals don't exist in isolation.

They are generated across the core experiences your firm delivers. For most firms, that includes:

- **Service delivery** (audit, tax, advisory, CAS)
- **Commercial interactions** (proposals, pricing, invoicing)
- **Communication channels** (email, calls, client portal)
- **Support and responsiveness** (questions, requests, issue resolution)

If you only listen in one area (for example, surveys after an engagement), you miss what's happening elsewhere.

A well-structured listening approach ensures you are not just hearing feedback, but hearing it in the right places. The difference between firms that "listen occasionally" and firms that manage client experience intentionally is structure.

This means understanding and taking into account not just what you hear, but where in the client lifecycle you listen, which interactions you focus on, and how you connect signals together.

SECTION 3

TOOL

THE REVENUE RADAR MAP

Before you invest in new listening activities, take stock of what you already have. Most firms are sitting on client signals they don't consistently capture or act on.

The Revenue Radar Map asks you to look at your existing signals through a commercial lens. For each of the four revenue outcomes below, identify which signals you currently capture and which you ignore.

RETAIN	EXPAND	PRICE	DIFFERENTIATE
<p>Protect the revenue you already earned.</p> <p>Signals: renewal hesitation, reduced engagement, slower approvals, complaints, unresolved issues, internal friction.</p>	<p>Grow share of wallet with existing clients.</p> <p>Signals: unmet needs, adjacent requests, repeat workarounds, cross-functional gaps, referrals elsewhere, emerging priorities.</p>	<p>Confidently defend or increase pricing power.</p> <p>Signals: fee objections, delayed payments, scope pressure, discount requests, pricing comparisons, procurement resistance.</p>	<p>Become the preferred choice in the market.</p> <p>Signals: unsolicited praise, referrals, client advocacy, renewal urgency, positive competitor comparisons, executive visibility.</p>
Which of these do we capture today?	Which of these do we capture today?	Which of these do we capture today?	Which of these do we capture today?

REFLECTION PROMPTS

- Which of the four revenue outcomes is most urgent for your firm right now?
- Which signals are you consistently missing, and what does that gap cost you?
- Who in your firm currently hears these signals? Are they sharing what they hear?
- Is there a single signal that, if you started capturing it today, would meaningfully change how you manage client relationships?

SECTION 4

PLANNING YOUR VOC INITIATIVE

The most common reason VoC efforts fail isn't that firms don't care about client feedback. It's that they start with the tool instead of the question. They send a survey before they know what they're trying to learn, or they have a great conversation and never write anything down.

In other words they lack clarity on exactly what they are doing and why and/or fail to properly distribute and act on the information they gather.

A few decisions made upfront will determine whether this effort produces something useful.

FOUR QUESTIONS TO ANSWER BEFORE YOU START

1 What do you want to learn?

Be specific. "Understand client satisfaction" is too broad. "Understand why 3 clients in our CAS practice haven't expanded their services in 2 years" or "Why did we lose client X?" are questions you can actually answer.

2 Who do you need to hear from?

For each client on your list, identify the senior decision-maker and the operational contact. Both matter. Start with whichever relationship is least understood. And on the operational side, plan to survey the team.

3 How will you reach them?

Senior decision-makers need a partner-led conversation. Operational contacts often respond better to a short, structured email survey. Match the method to the audience.

4 What will you do with what you learn?

Before you collect a single response, decide: who reviews the feedback, when, and what decisions can they make as a result? If there's no clear path from insight to action, the effort won't change anything.

WHEN WILL YOU LISTEN?

Listening should align to key moments in the client relationship, not just convenience. Typical trigger points include:

- After a major engagement or deliverable
- During annual or semi-annual relationship reviews
- At moments of change (new service, leadership change, pricing shifts)
- When behavioral signals suggest risk (delays, reduced engagement, complaints).

If you only listen on a fixed schedule, you'll miss what happens in between. If you only listen reactively, you'll always be late.

COMMON PLANNING MISTAKES

- Surveying your entire client list when you should be having ten targeted conversations
- Asking operational contacts the same questions you'd ask a CFO
- Collecting feedback during or immediately after a stressful engagement (tax season, audit close)
- No internal owner: the feedback arrives and sits in someone's inbox
- Forgetting to close the loop with clients after you've made changes based on their input.

SECTION 4

TOOL

THE CLIENT LISTENING OPERATING RHYTHM CANVAS

Use this canvas to map out your firm's listening system in one place. Fill it in for your current state first, then revise it for where you want to be in twelve months.

LISTENING CONSIDERATIONS	YOUR FIRM'S APPROACH
Listening methods in use	[e.g. Annual partner conversations with top 20 clients; post-engagement survey for all audit clients; informal feedback captured in team meetings]
Senior decision-maker listening	[How often? Who leads it? Which clients? Example: Partner-led annual conversation, top 15 clients by revenue]
Operational influencer listening	[How often? Who manages it? Which contacts? Example: Post-engagement email survey to controller/AP lead after each engagement close]
Frequency	[e.g. Senior conversations: annual; post-engagement surveys: within two weeks of each major deliverable; ad hoc: as issues arise]
Internal ownership	[Who is responsible for ensuring listening happens? Who reviews responses? Who escalates issues?]
How insights reach fee-earners	[e.g. Monthly digest shared with all client-facing staff; flagged issues discussed in weekly partner meeting; annual summary in client account plan]
Decision authority	[Who can act on what? Example: Partners act on relationship-level feedback; managers act on operational feedback; leadership decides on systemic changes]
Closed-loop communication	[How do you tell clients what changed based on their feedback? Example: Partner follow-up call within 30 days of feedback; annual "you said, we did" summary in client newsletter]

START SIMPLE. YOU DON'T NEED EVERY ROW FILLED IN PERFECTLY ON DAY ONE.

Pick one senior client for a conversation this month and one operational contact to survey.

Revisit this canvas every six months and add one more listening activity each time.

SECTION 5

HAVING THE CONVERSATION

For key clients and senior decision-makers, a direct conversation is the most valuable VoC method available. No survey captures the hesitation before an answer, the topic a client brings up unprompted, or the thing they almost didn't say...then did.

The conversations that produce the most useful feedback are structured but not scripted. The partner knows what they want to understand, and is comfortable enough with the questions that the client feels heard, not interviewed.

WHAT MAKES A GOOD VOC CONVERSATION

The five things worth listening for in any client conversation:

- **Value:** Where does the client feel your firm makes a genuine difference to their business?
- **Gaps:** What are they managing, worrying about, or spending money on elsewhere that you could address?
- **Friction:** Where does working with your firm create effort, confusion, or frustration, at any level of their organisation?
- **Trust:** Do they see you as a reactive service provider or a proactive adviser they turn to for judgment?
- **Future intent:** Are they growing? Changing? What's happening in their industry? Do they need more from you, or are they quietly considering less?

BEFORE THE CONVERSATION: PREPARATION CHECKLIST

1. Review the account: revenue, services in use, recent engagements, any open issues
2. Identify both the senior contact (decision-maker) and who at the client works with your team day-to-day
3. Note anything you're uncertain about in the relationship, since those are the topics worth raising
4. Send a brief, informal heads-up: "I'd love to set aside 45 minutes to hear how things are going from your perspective."
5. Prepare your questions but don't bring them out in the meeting. You need to know them well enough to ask naturally
6. Bring someone to take notes if the client won't find it uncomfortable; otherwise, write up within 24 hours (though ideally the same day)

COMMON MISTAKES TO AVOID

- **Talking more than listening.** A good VoC conversation is 70% client, 30% partner.
- **Anchoring on the most recent engagement** instead of the overall relationship.
- **Avoiding difficult topics because the relationship feels solid.** Clients who seem fine often have concerns they haven't raised.
- **Treating it as a sales call.** If an advisory opportunity comes up naturally, note it but don't forget that the purpose of this conversation is to listen, not to pitch.
- **Asking only about the CFO's experience** without probing for how their team finds working with you. Ask directly: "How does your accounting team experience our work together day-to-day?"

SECTION 5

TOOL

CLIENT CONVERSATION GUIDE FOR GROWTH

This guide is semi-structured. Use it as a reference, not a script. The goal is a real conversation, and these questions are just starting points. Adapt the language to match how you normally speak with this client.

PRACTICAL NOTES

- Allow 45–60 minutes. Don't rush.
- Use for annual key account reviews, at-risk relationship check-ins, post-engagement debrief with senior contacts.
- Not every section will apply to every client. Use your judgment.
- Write up key points within 24 hours and share internally.

PART 1: RELATIONSHIP HEALTH

Open with a broad, low-stakes question. Let the client set the tone.

Q1 How would you describe where things stand between us as a firm?

Follow-up: What's working well? What feels like it could be stronger?

Q2 When you think about the past twelve months of working with us, what comes to mind first?

Q3 How does your team find working with us day-to-day? Are there any friction points at that level that might not reach your desk?

Follow-up: This matters as much to us as your overall experience does.

PART 2: VALUE PERCEPTION

Understand what the client actually values; it's often different than what the firm assumes.

Q4 When do you feel we add the most value to your business?

Q5 If you had to describe what you're paying us for, beyond the technical deliverables, what would you say?

Follow-up: What do you get from us that you couldn't get elsewhere?

Q6 Are there times when you feel the value isn't there? Where does the experience feel transactional rather than advisory?

SECTION 5

PART 3: UNMET NEEDS

This is where advisory opportunities emerge. Listen for problems, not just services.

- Q7** What keeps you up at night right now, from a business perspective, that we haven't talked about?
- Q8** Are there decisions you're facing in the next twelve months where you'd benefit from better external input or support?
- Q9** Is there anything you're managing internally that you'd rather not have to manage yourself?

PART 4: CROSS-SERVICE OPPORTUNITIES

Explore the full scope of what the client needs, not just what they've asked your firm to provide.

- Q10** Where are you getting outside professional support today that we don't currently provide?

Follow-up: Is there a reason you've kept that separate from us?

- Q11** Are there services you'd expect a firm like ours to offer that we haven't brought to your attention?

PART 5: THE INDISPENSABILITY QUESTION

Save this for the end. It's the most direct question about growth and competitive risk.

- Q12** What would need to be true for our firm to be genuinely indispensable to your business, where switching would feel like a real loss?
- Q13** Is there anything we should stop doing, start doing, or do differently?

AFTER THE CONVERSATION

- 1.** Write up key points within 24 hours. Focus on: what you learned, what surprised you, what needs follow-up.

- 2.** Flag any relationship risks or service gaps to the relevant partner or manager immediately.

- 3.** Log the insights in your client account plan or CRM.

- 4.** If you committed to anything in the conversation, do it, and then tell the client you did it.

- 5.** Schedule the next conversation before this one is forgotten.

- 6.** Where possible, tag insights consistently (e.g., risk, growth opportunity, operational friction).

- 7.** Feed key themes into partner discussions, not just individual account plans.

- 8.** If the same issue appears across multiple clients, treat it as a firm-level improvement opportunity, not a one-off.

SECTION 6

LISTENING AT SCALE

Not every client relationship warrants a partnered conversation. And even where it does, you still need to hear from the people at that client organisation who work with your team every day: the controller, the AP manager, the finance coordinator.

Structured surveys and pulse checks let you listen more broadly and more consistently. They don't replace conversations, they complement them by helping you listen more broadly and consistently.

Think of it this way:

- Conversations can answer **why**
- Surveys can help you track **how often and how well**

They're especially valuable for reaching operational contacts whose experience shapes your relationship's health in ways that don't always reach the senior levels until it's too late.

SURVEY DESIGN GUIDANCE FOR PROFESSIONAL SERVICES FIRMS

- Keep it to 6-10 questions. Longer surveys get abandoned or rushed.
- Use plain language. Avoid industry jargon and rating scales that require interpretation.
- Put the most important questions first. Response quality drops as surveys go on.
- Include at least one open text question. The most useful feedback usually lives there.
- Send within 2 weeks of a major deliverable while the experience is fresh.
- Use a personal invitation, not a mass distribution. "We'd love your feedback" from the client's named contact gets 3-4x the response rate of a generic firm-wide email.
- Tell respondents what you'll do with the results. Clients are more likely to respond when they believe the feedback will be read and acted on.



SECTION 6

TOOL

CLIENT FEEDBACK PULSE TEMPLATES

Three modular question sets. Choose the one that fits your timing and audience. Adapt the language to match your firm's voice.

TEMPLATE 1: POST-ENGAGEMENT PULSE

FOR: All client contacts involved in a recently completed engagement. Send within 2 weeks of completion.

1	Overall, how satisfied were you with this engagement?	Scale: 1 (Very dissatisfied) to 5 (Very satisfied)
2	Did we deliver what we said we would, on time?	Scale: 1 (Rarely) to 5 (Consistently)
3	How clear and useful was our communication throughout the engagement?	Scale: 1 (Unclear) to 5 (Very clear and useful)
4	How easy was it for your team to work with ours during this engagement?	Scale: 1 (Difficult) to 5 (Very easy)
5	Did anything in this engagement create extra work or frustration for your team?	Scale: Open text
6	Is there anything we should do differently next time?	Scale: Open text
7	Based on this engagement, how likely are you to recommend us to a colleague or peer?	Scale: 0 (Not at all likely) to 10 (Extremely likely)

SECTION 6

TEMPLATE 2: RELATIONSHIP HEALTH PULSE

FOR: Senior decision-maker (CFO, owner, managing director). Annual or semi-annual. Best sent as a personal email from the partner with a link, not a mass survey tool.

1	Overall, how satisfied are you with our firm's service over the past 12 months?	Scale: 1 (Very dissatisfied) to 5 (Very satisfied)
2	When you reflect on the value we provide, how well does our work meet your business needs?	Scale: 1 (Poorly) to 5 (Very well)
3	How would you rate our proactiveness? Do we bring ideas and insights to you, or do you have to ask?	Scale: 1 (Very reactive) to 5 (Very proactive)
4	How confident are you in our team's understanding of your business?	Scale: 1 (Not confident) to 5 (Very confident)
5	Are there services or support you need that we don't currently provide?	Scale: Open text
6	How likely are you to recommend us to another business owner or CFO you know?	Scale: 0 (Not at all likely) to 10 (Extremely likely)
7	Is there anything you'd like us to do more of, less of, or differently?	Scale: Open text



SECTION 6

TEMPLATE 3: ADVISORY READINESS PULSE

FOR: Clients you believe have unmet advisory needs or expansion potential. Use annually or when you're planning account development conversations.

1	How would you rate your confidence in the financial health and direction of your business right now?	Scale: 1(Low confidence) to 5 (High confidence)
2	In the next 12 months, what are the 2 or 3 business challenges that concern you most?	Scale: Open text
3	Are there decisions coming up where you'd benefit from more external advice or expertise?	Scale: Open text
4	How well does your current accounting and advisory support address your business planning needs?	Scale: 1 (Poorly) to 5 (Very well)
5	If we could provide one additional service that would make a real difference to your business, what would it be?	Scale: Open text

THESE ARE STARTING POINTS. ADAPT QUESTION WORDING TO MATCH YOUR FIRM'S VOICE AND THE CLIENT'S INDUSTRY.

Always include a personal note when sending. A survey with context gets better responses than one without.

If a client scores low on question 7 (likelihood to recommend), follow up personally within 48 hours. Or faster if you can.

SECTION 7

FROM INSIGHT TO ACTION

A strong VoC programme is not just about collecting feedback. The real value comes from turning client, and employee signals into clear decisions, aligned priorities, and measurable action.

Don't forget that collecting client feedback creates an obligation. Clients who took the time to honestly share their experience with you are paying attention to what happens next. If you "close the loop" with them and let them know what you changed, they're going to notice. On the flip side if nothing changes, they're going to notice that too.

The closed-loop principle is simple: when clients tell you something, you act on it, and you tell them you did. "You said, we did" is a phrase worth building into your client communication vocabulary.

Simply stated, you learn what's wrong, fix it, and close the loop with them to let them know what you did. That requires a structured process for moving from feedback to operational improvement and business impact.

MOVING FROM FEEDBACK TO ACTION: FOUR STEPS

- 1. Listen:** Gather feedback, operational data, behavioral insights, and employee observations across key journeys and interactions.

- 2. Analyse:** Consolidate and analyse signals to uncover recurring friction points, unmet needs, emerging risks, and growth opportunities.

- 3. Prioritise:** Evaluate opportunities based on commercial value, organisational complexity, and strength of client or business signal using the Revenue Impact Prioritisation Tool.

- 4. Act:** Assign accountability, define actions, and coordinate cross-functional execution around the highest-value opportunities.

- 5. Measure outcomes:** Track business and experience outcomes, validate impact, and continuously refine priorities based on results and changing client needs. For help here, you can refer to the Metrics Quick-Start Guide that follows.



SECTION 7

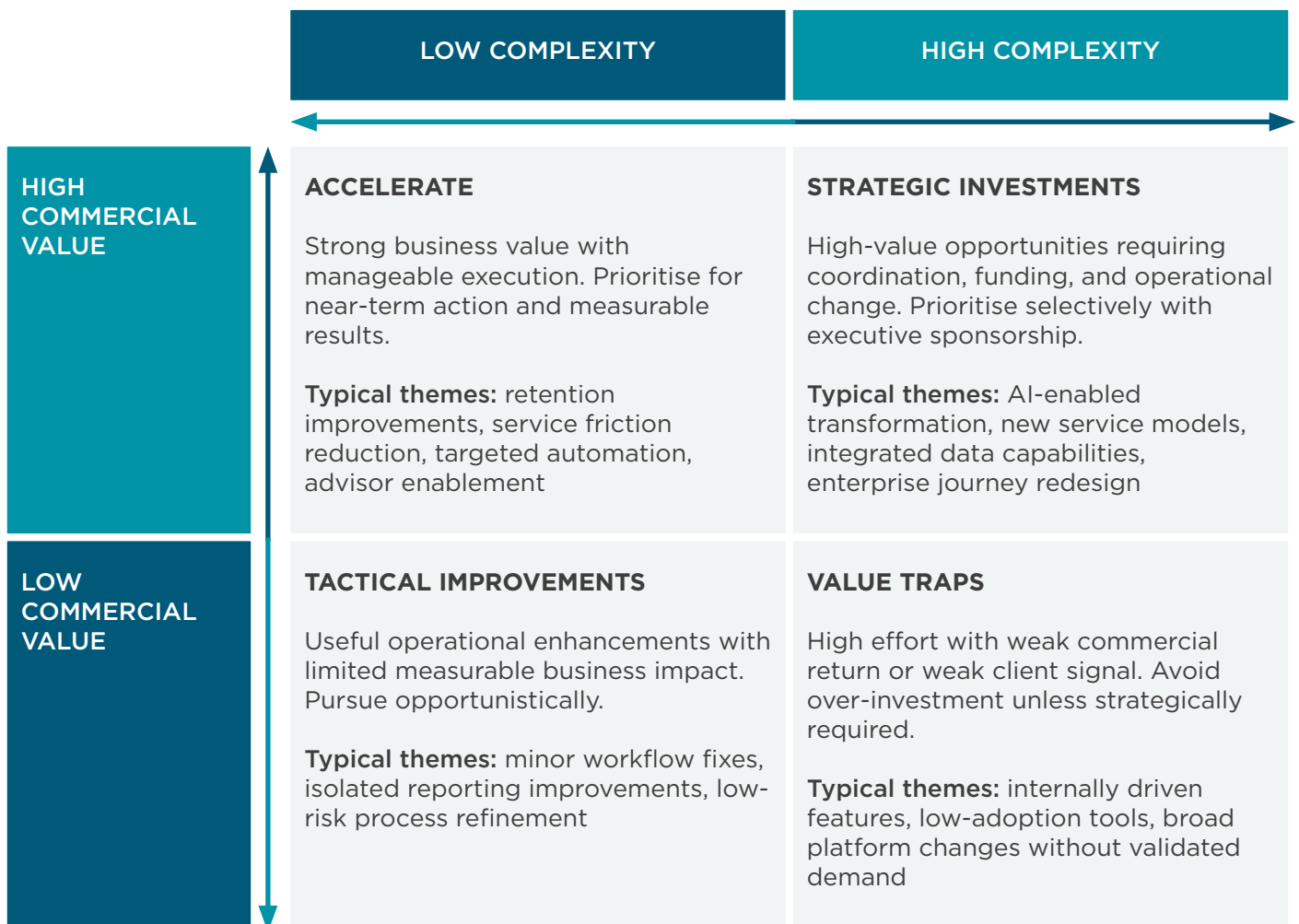
TOOL REVENUE IMPACT PRIORITISATION

This **Revenue Impact Prioritisation Grid** helps organizations evaluate initiatives based on three factors: commercial value, organisational complexity, and the strength of the client or business signal.

Commercial value reflects expected influence on outcomes such as revenue growth, retention, share of wallet, cost reduction, and competitive differentiation. Complexity reflects the level of coordination, technology dependency, process change, investment, and change management required for execution.

By evaluating opportunities across these dimensions, organisations can focus resources on initiatives with the strongest measurable business impact and clearest evidence of need.

Examples may include things like AI-assisted client renewal alerts, new advisory offerings, reporting dashboard redesigns, or enterprise platform replacements.



Revisit the grid quarterly. As client expectations, market conditions, and business priorities shift, so should your investment decisions.

SECTION 7

TOOL

METRICS QUICK-START GUIDE

You don't need a complex measurement system to start tracking progress. A practical Voice of the Client programme should balance relationship health, operational responsiveness, retention, and growth.

The metrics below provide a simple starting framework for professional services firms looking to establish measurable client experience and relationship management practices.

Pick two or three metrics from this list, track them consistently, and add more as your programme matures.

METRIC	WHAT IT MEASURES	HOW TO TRACK IT	WHO OWNS IT
Client Relationship Health	Overall client satisfaction, trust, and relationship strength	Annual or semi-annual client survey	Partner / Account Lead
Likelihood to Recommend	Client advocacy and benchmarkable loyalty trends	Pulse surveys or annual surveys	Marketing / Managing Partner
Service Penetration by Client	Number of services used per client or segment	CRM or billing system analysis	Managing Partner / CAS Leader
Issue Resolution Effectiveness	How quickly and effectively client concerns are resolved	Track flagged issues, resolution dates, and client confirmation	Client Service Manager
Client Retention & Revenue Growth	Revenue retained and expanded year-over-year	Annual revenue and client retention analysis	Managing Partner
Recurring Operational Friction Themes	Common complaints, process breakdowns, or recurring client pain points	Quarterly review of survey comments and operational feedback	Client Service Manager
Client Relationship Health	Overall client satisfaction, trust, and relationship strength	Annual or semi-annual client survey	Partner / Account Lead
Likelihood to Recommend	Client advocacy and benchmarkable loyalty trends	Pulse surveys or annual surveys	Marketing / Managing Partner

SECTION 7

START WITH RELATIONSHIP HEALTH SCORE AND RETENTION RATE. THEY'RE THE MOST DIRECT INDICATORS OF WHETHER YOUR VOC EFFORTS ARE WORKING.

Don't track metrics you can't act on. If you have no process for resolving issues, tracking issue resolution rate will only show you how bad the problem is.

Share these metrics with partners quarterly. VoC data only changes behavior when the people closest to clients can see it.



SECTION 8

IN PRACTICE: FOUR SCENARIOS

The following examples are illustrative. They're based on patterns common in accounting firms, written to show how VoC tools can be applied in realistic situations.

THESE ARE ILLUSTRATIVE EXAMPLES, NOT CASE STUDIES. THOUGH BASED ON REAL SCENARIOS, FIRM NAMES, DETAILS, AND FIGURES ARE FICTIONALISED.

SCENARIO 1: THE CLIENT WHO WAS QUIETLY LEAVING

SITUATION	A 22-partner regional firm with a mid-market tax practice. One of their top ten clients by revenue had been with the firm for nine years. The relationship seemed stable. No complaints, no delays, no signs of trouble.
APPROACH	The firm's managing partner introduced an annual senior-level conversation as part of a new account review process. The partner responsible for this client had the first structured conversation in the client's 9th year with the firm.
INSIGHT	The CFO, when asked "what would need to be true for us to be indispensable to you?", paused and said she'd actually been in early conversations with another firm. Her concern: the firm had never proactively connected their tax work to her business planning cycle. She got deliverables, but never felt like the firm was thinking ahead on her behalf.
ACTION	The partner followed up within a week with a proposed quarterly planning call structure and a brief outline of how the firm could support her business planning work going forward. The CFO cancelled the competitor conversations.
OUTCOME	The client renewed and expanded their engagement to include business advisory support, adding US\$42,000 in annual fees. All client lead partners now run this conversation with the firm's top clients each year, and are accountable for sharing learnings with all partners.

SECTION 8

SCENARIO 2: THE BILLING CONFUSION THAT WAS COSTING RENEWALS

SITUATION	A six-partner CAS firm serving 80+ small business clients. Post-engagement renewal rates had declined slightly over two years. Leadership assumed it was price sensitivity.
APPROACH	The firm added a seven-question post-engagement pulse survey directed at both the primary client contact (usually the business owner) and, for clients with in-house accounting staff, the controller or bookkeeper. Response rate was 58% in the first wave.
INSIGHT	Across multiple clients, open-text responses flagged the same issue: invoices arrived without clear descriptions of what was included. Clients didn't know what they were paying for. The issue wasn't the fee, it was the lack of context. Several operational contacts mentioned they'd flagged this to their boss but hadn't raised it with the firm directly.
ACTION	The firm redesigned their invoice template to include a plain-English summary of work completed, time spent by category, and notes on any out-of-scope items. They communicated the change directly to clients, referencing the feedback.
OUTCOME	Renewal rate increased by nine percentage points over the following twelve months. Three clients who had previously raised fee objections renewed without negotiation.

SCENARIO 3: THE ADVISORY REVENUE HIDING IN EXISTING RELATIONSHIPS

SITUATION	A twelve-partner regional firm with a strong compliance practice and a small but growing advisory team. The advisory team had capacity but struggled to identify which existing clients were ready for more strategic support.
APPROACH	The firm used the Advisory Readiness Pulse template (Template 3) with 18 existing clients who met a basic profile: growing businesses, complex ownership structures, and relationships of three or more years. Surveys were sent with a personal note from the client's lead partner.
INSIGHT	Of the 18 clients surveyed, eleven responded. seven flagged business planning decisions coming up in the next twelve months where they felt underprepared. four explicitly mentioned going outside the firm for strategic or financial modelling support they weren't aware the firm could provide.
ACTION	The advisory team contacted each of the seven flagged clients within two weeks. Partners had direct follow-up conversations with the four clients who were using external providers, presenting the firm's advisory capabilities in concrete terms.
OUTCOME	Within six months, four of the seven clients had engaged the advisory team for new work. Combined first-year revenue from the four engagements: \$194,000.

SECTION 8

SCENARIO 4: THE RESPONSIVENESS PATTERN THAT NO ONE WAS TRACKING

SITUATION	A nice-partner firm with a mid-market audit and tax practice. NPS scores were flat across two years. Partners were frustrated because they felt the firm was doing good work but not getting credit for it.
APPROACH	The firm added a post-engagement pulse to all completed engagements and tagged open-text responses by theme. Over six months, they reviewed 94 responses across 41 clients.
INSIGHT	The single most common theme in open-text responses, appearing in 31 of 94 surveys, was response time. Clients (mostly operational contacts, not senior decision-makers) frequently mentioned waiting three to five days for answers to routine questions. Partners had not heard this feedback because it wasn't the kind of thing CFOs raised in relationship conversations.
ACTION	The firm introduced a 48-hour response standard for all client queries, with a same-day acknowledgement if a full response wasn't possible. This was communicated to clients as a service commitment. Managers were given a weekly exception report showing any queries that had exceeded the standard.
OUTCOME	NPS increased by 14 points over the following year. Separately, three clients who had been in conversations with a competitor cited responsiveness as a reason they stayed. The firm now includes response time as a standing metric in its quarterly partner review.



GETTING STARTED

YOUR FIRST 90 DAYS

You don't need to build a full VoC programme to start benefiting from client listening. You need to start somewhere, learn from it, and build from there.

After all, a strong VoC approach is not one tool or method. It is a combination of:

- **Where you listen** (conversations, surveys, operational signals)
- **Who you listen to** (decision-makers and operational teams)

- **When you listen** (key moments in the client relationship)

- **What you do next** (individual response and systemic improvement)

This toolkit gives you a practical way to put those pieces in place – without overcomplicating how your firm works.

Here's a practical 90-day structure. Adapt it to your firm's size and starting point.

Days 1-30 PREPARE	<ul style="list-style-type: none">• Fill in the Revenue Radar Map for your current client portfolio• Identify your top ten clients by revenue and flag which you'd rate as "at risk" or "unknown"• For each top ten client, name both the senior decision-maker and one operational contact• Decide who will own VoC internally, because conversations need a champion• Sketch out your Operating Rhythm Canvas
Days 31-60 LISTEN	<ul style="list-style-type: none">• Conduct three to five senior-level conversations using the Client Conversation Guide• Send the post-engagement pulse to all clients who completed a major engagement in the past 90 days• Brief your client-facing team: what you're doing, why, and what you need from them• Capture every insight in a shared format
Days 61-90 ACT & LEARN	<ul style="list-style-type: none">• Run a partner-level review of what you heard: what patterns emerged?• Use the Revenue Impact Grid to pick two or three things to act on now• Assign owners and timelines for each action• Close the loop with clients whose feedback is directly addressed• Decide what to add to your listening rhythm in the next quarter• Pick two or three metrics from the Quick-Start Guide and start tracking them

ABOUT THIS TOOLKIT

This toolkit has been commissioned by HLB and developed in collaboration with McorpCX as part of HLB's ongoing commitment to advancing client experience excellence across advisory and accounting services. Launched in 2025, HLB and McorpCX form a strategic partnership with the objective of driving firm differentiation and growth opportunities for HLB firms through client experience maturity.

HLB is a global network of independent advisory and accounting firms operating in over 150 countries, helping clients grow across borders through audit, tax, advisory and accounting services.

McorpCX is a client experience consultancy and technology partner specialising in experience management, client insight and organisational transformation, supporting firms in building more client-centric organisations.

If you would like to discuss VoC matters raised in this toolkit, or client experience best practices for professional services firm, get in touch with marketing@hlb.global. To learn more about McorpCX and their services, visit www.mcorpCX.com

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