DNA Growth



CPA FIRM RESOURCE | DNA GROWTH



THE CPA FIRM VENDOR SCORECARD

A 15-POINT EVALUATION FRAMEWORK FOR CHOOSING AN OFFSHORE ACCOUNTING PARTNER

15

Evaluation Criteria

5 DIMENSIONS
3 SCORING TIERS

01

WHY MOST VENDOR EVALUATIONS GET IT WRONG?

62%

OF FIRMS THAT CHOSE A PROVIDER PRIMARILY ON COST, SWITCHED PARTNERS WITHIN 12 MONTHS.

**BASED ON PATTERN DATA ACROSS CPA FIRM OFFSHORE ENGAGEMENTS, 2024-2025*

THE REAL PROBLEM

LEADING WITH PRICE

Low-cost providers look identical on paper. The difference shows up in review comments, rework cycles, and eventually a client complaint.

CHECKING THE WRONG CREDENTIALS

SOC 2 (Type I) and SOC 2 (Type II) are not the same thing. Type I attests to design intent. Type II attests to operational effectiveness over time. Most firms do not askfor the report.

SKIPPING THE TRIAL

A provider that will not let you test on real files before committing is asking for significant trust without providing evidence. That asymmetry rarely resolves in the firm's favor.

NO DEFINED SUCCESS CRITERIA

If the evaluation has no measurable pass/fail standard, the decision becomes subjective and usually goes to the most polished sales pitch.

02 | THE FRAMEWORK

THE 5 DIMENSIONS THAT MATTER

Accounting-Firm Specialization

Do they understand CPA firm workflows, multi-client book structures, and your software stack? General BPO experience is not the same.

Quality Control Structure

Is there a maker-checker process on every engagement before files reach you? Who is the offshore reviewer and what is their qualification?

Security and Compliance

SOC 2 Type II, ISO 27001:2013, IRS §7216,encrypted devices, zerolocal storage, 2FA, role-based access. Each is a separate line item.

Engagement Model Flexibility

Can you start with one FTE and scale? Can you add seasonal capacity without an annual contract? Is billing monthly or annual?

Trial Availability

Will they let you test on real files before committing? A structured trial is the single most reliable signal of a provider's confidence in their output.

03 | DIMENSIONS 1 & 3

SPECIALIZATION AND SECURITY:
Questions That Separate Providers

DIMENSION 01
Accounting-Firm Specialization

ASK: Can you walk me through how your team handles a client whose books are 3 months behind when we onboard them?

ASK: Show me a redacted close package prepared for a CPA firm at our revenue stage.

ASK: Which accounting software platforms does your team have certification or production experience in?

RED FLAG: They answer questions about CPA firm workflows with generic statements about 'US accounting standards.'

RED FLAG: They cannot name a single client firm or reference in the same size tier as yours.

DIMENSION 03
Security and Compliance Checklist

- SOC 2 Type Ii Not Type I. Ask for the actual report, not a summary page. Check the audit period date.
- ISO 27001:2013 information security management certification. Verify it is current.
- IRS Section 7216 Legally required for US taxpayer data handling. Non-negotiable.
- Encrypted devices All team devices encrypted. USB ports disabled. Zero local data storage.
- Two-factor authentication On all system access. Applies to every team member on your engagement.
- Role-based access Each offshore team member sees only the client files relevant to their assignment.
- VDI environment Virtual desktop infrastructure keeps data off local machines entirely.

QUALITY CONTROL AND ENGAGEMENT FLEXIBILITY

DIMENSION 03

QUALITY CONTROL STRUCTURE

The Maker-Checker Requirement

Every file prepared offshore should pass through a second offshore reviewer before it reaches you. This is not a courtesy. It is a structural quality control gate that catches formatting errors, missed reconciling items, and SOP deviations before they consume your review time.

WHAT TO ASK:

1. Who is the offshore reviewer on my engagement, and what are their qualification?

2. What percentage of files are returned to the preparer for correction before reaching the client firm?

3. How do you track review comment trends over time per client?

DIMENSION 04

ENGAGEMENT MODEL FLEXIBILITY

Can you start with 1 FTE & scale to 5 without renegotiating the contract?

Good: Yes, month-to-month scaling
Watch: Requires an annual commitment per FTE

Can you add seasonal capacity for tax season without a 12-month commitment?

Good: Seasonal model available
Watch: Only full-year FTE contracts

Is billing monthly or annual?

Good: Monthly billing with no lock-in
Watch: Annual prepay required

What happens if the assigned FTE leaves or performs poorly?

Good: Defined replacement SLA
Watch: Vague 'we'll sort it out' answer

THE 15-POINT SCORING FRAMEWORK

#	DIMENSION	EVALUATION CRITERION	SCORE (0/1/2)
01	Specialization	Works exclusively with CPA or accounting firms (not general BPO)	___
02	Specialization	Can demonstrate knowledge of your software stack from prior engagements	___
03	Specialization	Has references from firms at your size and service tier	___
04	Quality Control	Maker-checker review on every engagement before files reach you	___
05	Quality Control	Named offshore reviewer with stated qualifications for your account	___
06	Quality Control	Tracks and reports review comment trends per client over time	___
07	Security	SOC 2 Type II report available — current audit period, not Type I	___
08	Security	ISO 27001:2013 certification current and verifiable	___
09	Security	IRS Section 7216 compliance documented; encrypted devices; no USB; no local storage; 2FA	___
10	Flexibility	Month-to-month FTE scaling with no per-FTE annual contract requirement	___
11	Flexibility	Seasonal capacity available without full-year commitment	___
12	Flexibility	Defined replacement SLA if the assigned FTE underperforms or exits	___
13	Trial	Structured trial period available before full engagement commitment	___
14	Trial	Trial uses your actual files, not a demo or sample data set	___
15	Trial	the trial are defined upfront, not assessed subjectively	___ /30

HOW TO RUN A TRIAL ENGAGEMENT BEFORE YOU COMMIT

THE STRUCTURE THAT PRODUCES USEFUL SIGNAL

1

DURATION

2 to 4 weeks, or a defined number of tax returns. Long enough to see a full close cycle or return workflow.

2

SCOPE

Real client files, not demo data. The scope should match what you intend to offshore in the actual engagement.

3

SUCCESS CRITERIA

Define these before the trial starts: what does good output look like, what is the acceptable error rate, and what is the review comment target?

4

THE METRIC THAT MATTERS

Review comment count per engagement. A strong provider generates fewer comments as the trial progresses, not the same number each time.

5

Pass or fail

If the trial output does not meet the criteria you set, that is useful information. Do not extend the trial indefinitely, hoping for improvement that did not appear in the first cycle.

What a Provider Who Passes Looks Like

- Offers the trial without being asked
- Uses your actual files with appropriate data controls in place
- Defines the deliverable format and timeline before starting
- Sends output with an internal review note summarizing what was checked
- Review comment count drops from cycle 1 to cycle 2
- Can explain any judgment call made during preparation
- Does not pressure you to commit before the trial is complete

READY TO EVALUATE YOUR NEXT OFFSHORE PARTNER?

Use the scorecard in this deck on your next vendor shortlist.If you want a second perspective on how a specific provider scores, or if you want to understand how DNA Growth's offshore finance delivery model is structured, the next step is a 30minute scoping call.

QUICK REFERENCE

15 CRITERIA
ACROSS 5 DIMENSIONS

0 / 1 / 2
POINTS PER CRITERION

30 PTS
MAXIMUM SCORE

24+
STRONG FIT

16–23
ACCEPTABLE WITH CAVEATS

BELOW 16
KEEP LOOKING

BOOK A SCOPING CALL → DNAGROWTH.COM



ABOUT DNA GROWTH

DNA Growth is a US-based fractional CFO advisory and finance consulting firm. We work with CPA firms, bookkeeping practices, and growth-stage businesses to build and operate the finance function: from offshore bookkeeping delivery and Client Accounting Services infrastructure to fractional CFO oversight, financial modeling, and strategic advisory.

Our offshore finance delivery team is based in India and works as a structured extension of the CPA firms and accounting practices we support. Every engagement runs under the firm's brand, within the firm's systems, and with US-side review on every deliverable.

For vendor evaluation papers: This framework reflects how we help CPA firms evaluate and structure offshore accounting partnerships.

For offshore bookkeeping papers: This covers the delivery model and review structure behind offshore bookkeeping engagements that actually scale.

For white label / CAS papers: This outlines the delivery economics behind a CAS practice built on offshore infrastructure.

Discuss how this applies to your firm: **hello@dnagrowth.com**