Health Leaders' Priorities for Long-Term Sustainability

HFMA Mid America Summer Institute

August 2026

forvis mazars

Today's Agenda

1. Headwinds Facing the Industry
2. Priorities for Long-Term Sustainability
3. Integrating Good Leadership & Governance

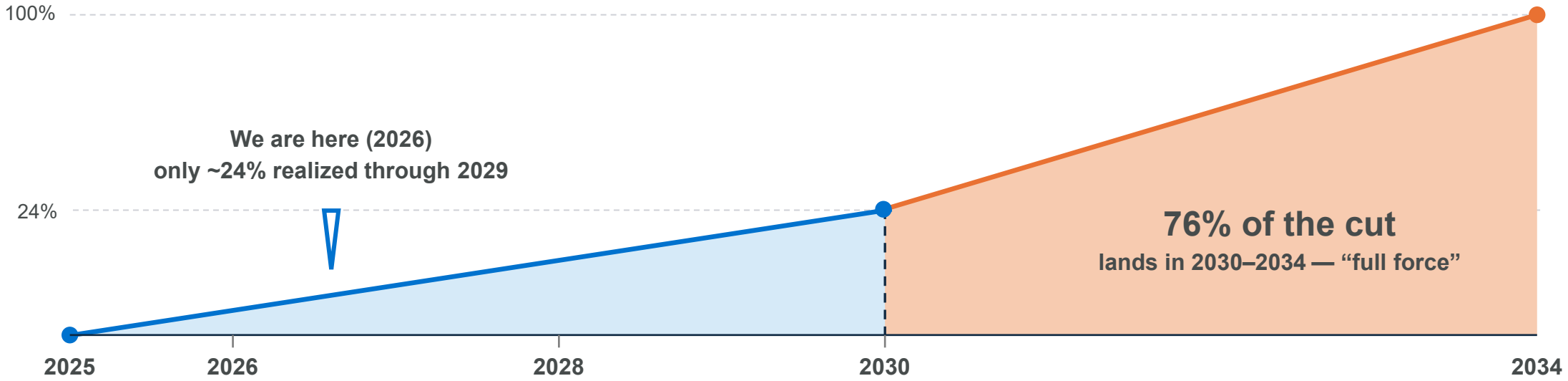
Headwinds Facing the Industry

Fall 2026

An inflection point for Hospitals and Health Systems
in HFMA Region 8 and Nationwide

Industry Headwinds

Policy Shock will Impact Hospitals in Stages. Now is the Time to Prepare



Law enacted

~$911B Medicaid cut (net); ~$1T with ACA over the decade

Coverage cliff

ACA premiums +58%; ~10M more uninsured; enrollment 22.3M → 17.5M

Payment phase-down

Grandfathered state-directed payments cut 10% per year

Cuts reach full force

76% of the $911B Medicaid reduction lands in these years

Coverage losses hit in 2026, but the deepest Medicaid cuts are backloaded to 2030–2034 — act during the window.

Source: KFF; CBO; Peterson-KFF; Becker’s (2025–26).

Industry Headwinds

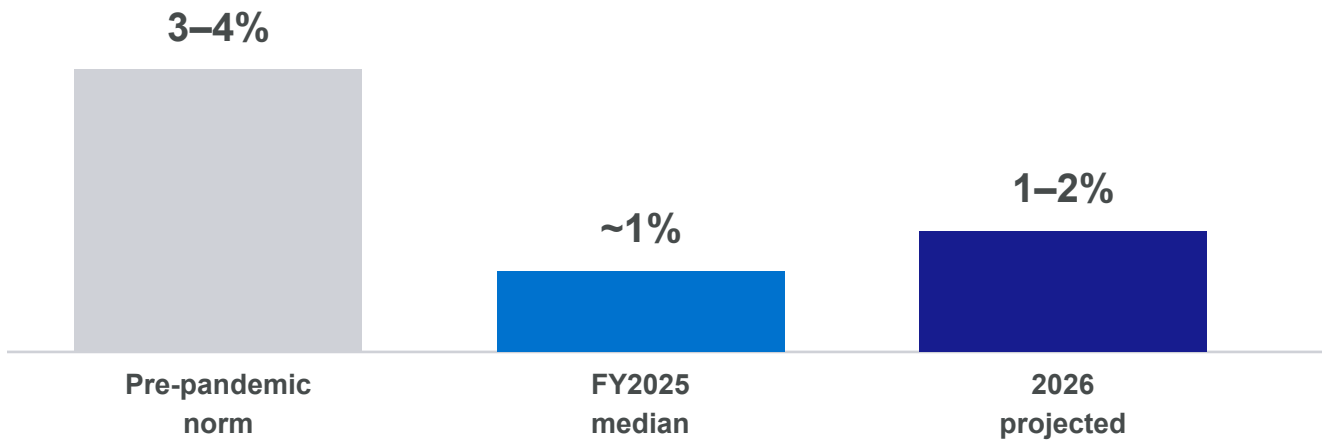
Hospitals Enter the Shock with Little to No Cushion

~1%

Median Hospital Operating Margin, FY2025

vs a 3–4% pre-pandemic norm — the buffer against a shock is essentially gone

Operating margin: the cushion has thinned



1 in 3 Hospitals

post a **negative operating margin** but still report **positive net income.**

The gap is investment income — ~$34.6M per hospital — **not patient care.**

So how much of "our margin" actually comes from operations?

At 1% operating margin, there is no room for error, so execution on what you control is the only real lever.

Source: Chartis; Becker's / Moody's; Fitch; Kaufman Hall (2025–26).

Industry Headwinds

Where the ~$911B Federal Medicaid Cut Comes From

Five provisions drive 86% of the cut:

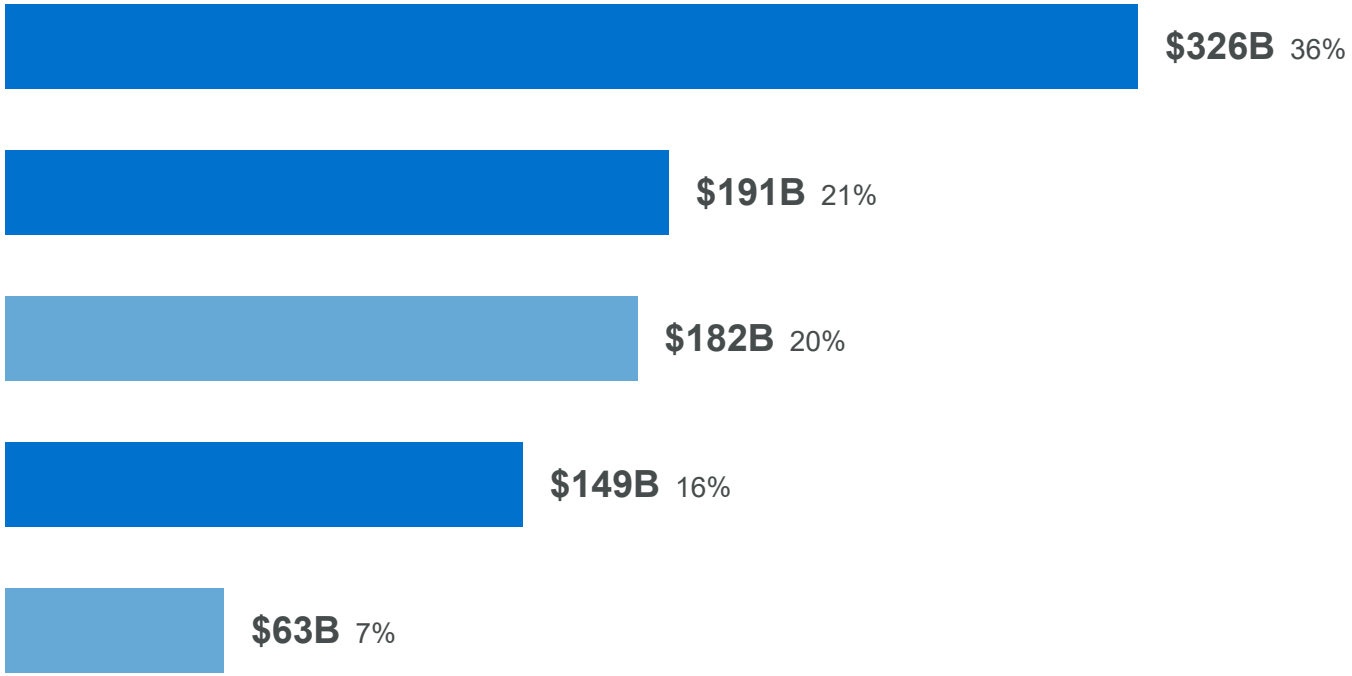
Work & reporting requirements
80-hr/month reporting for expansion adults

Provider-tax limits
freeze + phase-down of the safe-harbor cap

Other (eligibility, immigration)
narrows who qualifies and how

State-directed-payment limits
caps directed pay at 100–110% of Medicare

More-frequent redeterminations
6-month eligibility checks add churn



= $911B total, 2025–34

TAKEAWAY → ≈14% of federal Medicaid over the decade — but 76% of the reduction falls in 2030–2034. Short runway, big number.

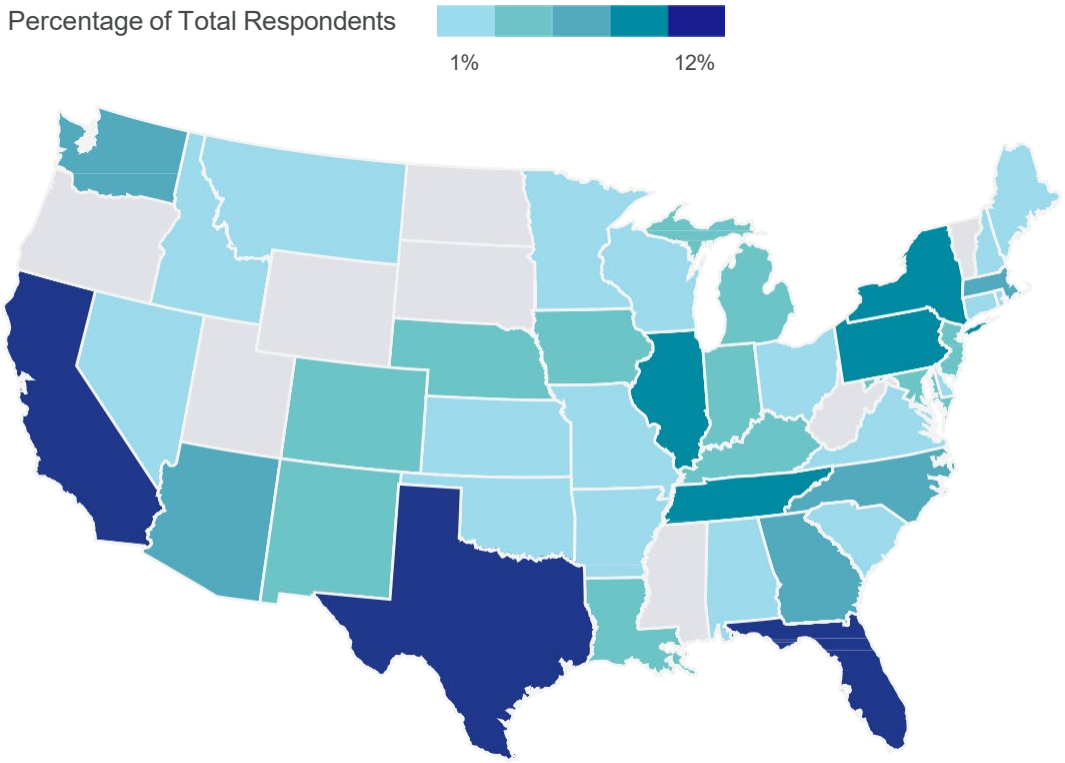
Source: KFF analysis of CBO estimates, enacted reconciliation package (H.R. 1 / OBBBA), 2025.

Mindsets 2026 Healthcare Executive Leadership Report

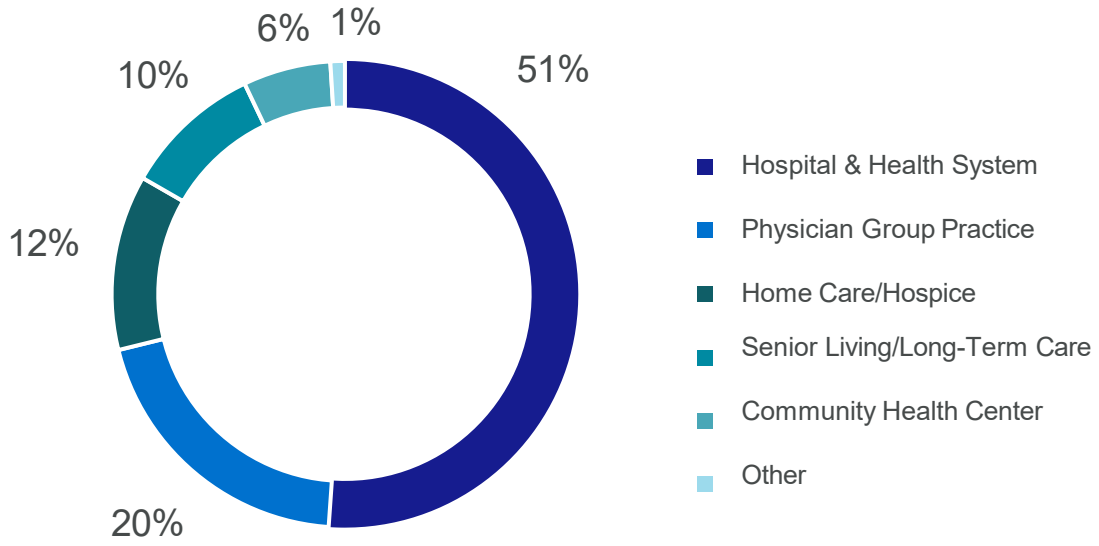
Introduction to Mindsets

The Mindsets Executive Leadership Report is a national survey focused on Industry leaders' biggest challenges and priorities, their outlook on the years ahead, and their organization's performance.

Mindsets 2026 Respondents by State (N=200)



Which of the following best describes your organization along the healthcare continuum? (N=200)

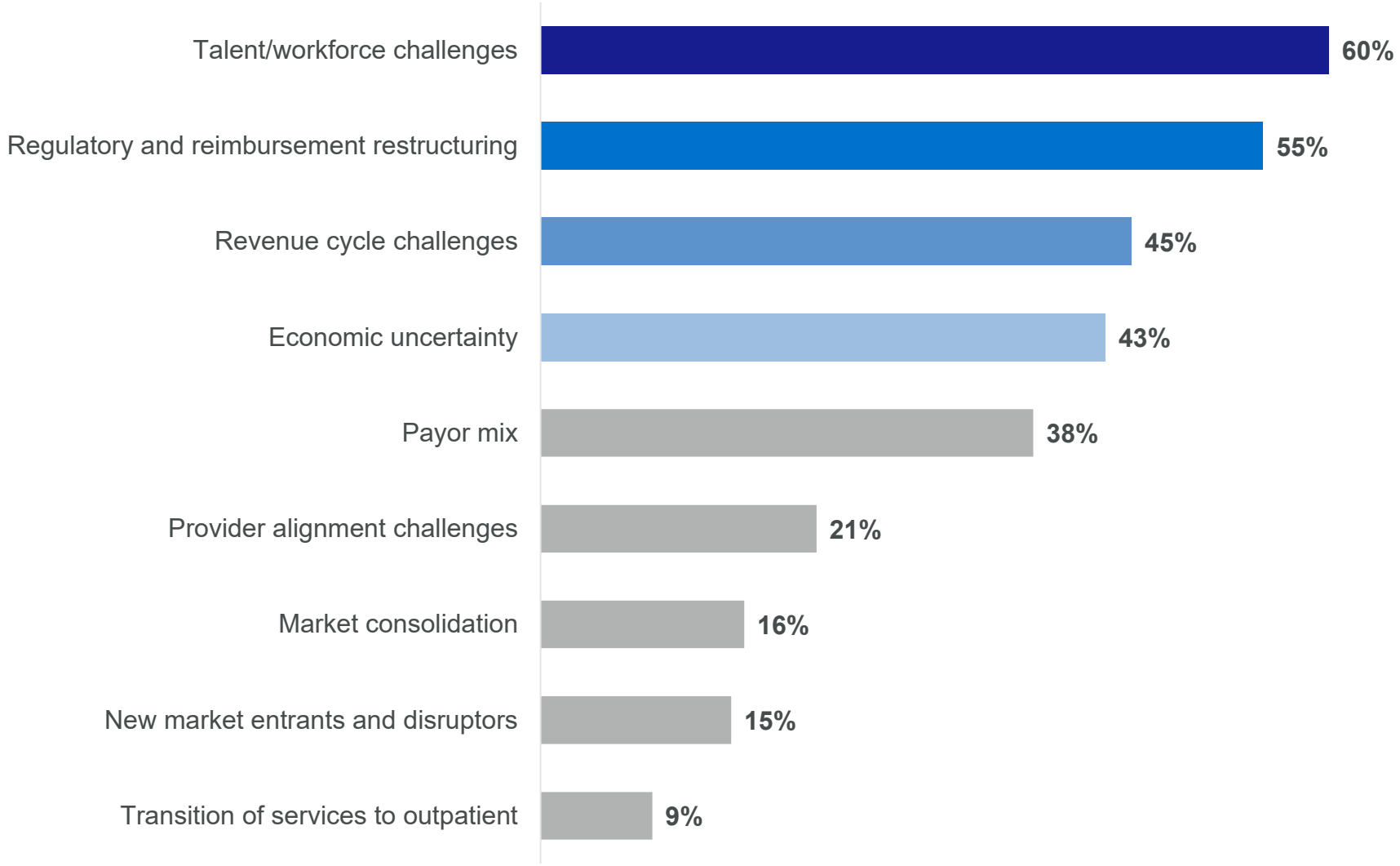


Source: Forvis Mazars, Mindsets, 2026

Mindsets 2026 Healthcare Executive Leadership Report

Top Market Dynamics

These dynamics highlight the financial challenges driven by Medicaid changes, payment adequacy, burnout amongst medical staff, shortages of technicians, and uncertainties of OBBBA impacts and 340B Drug Pricing.

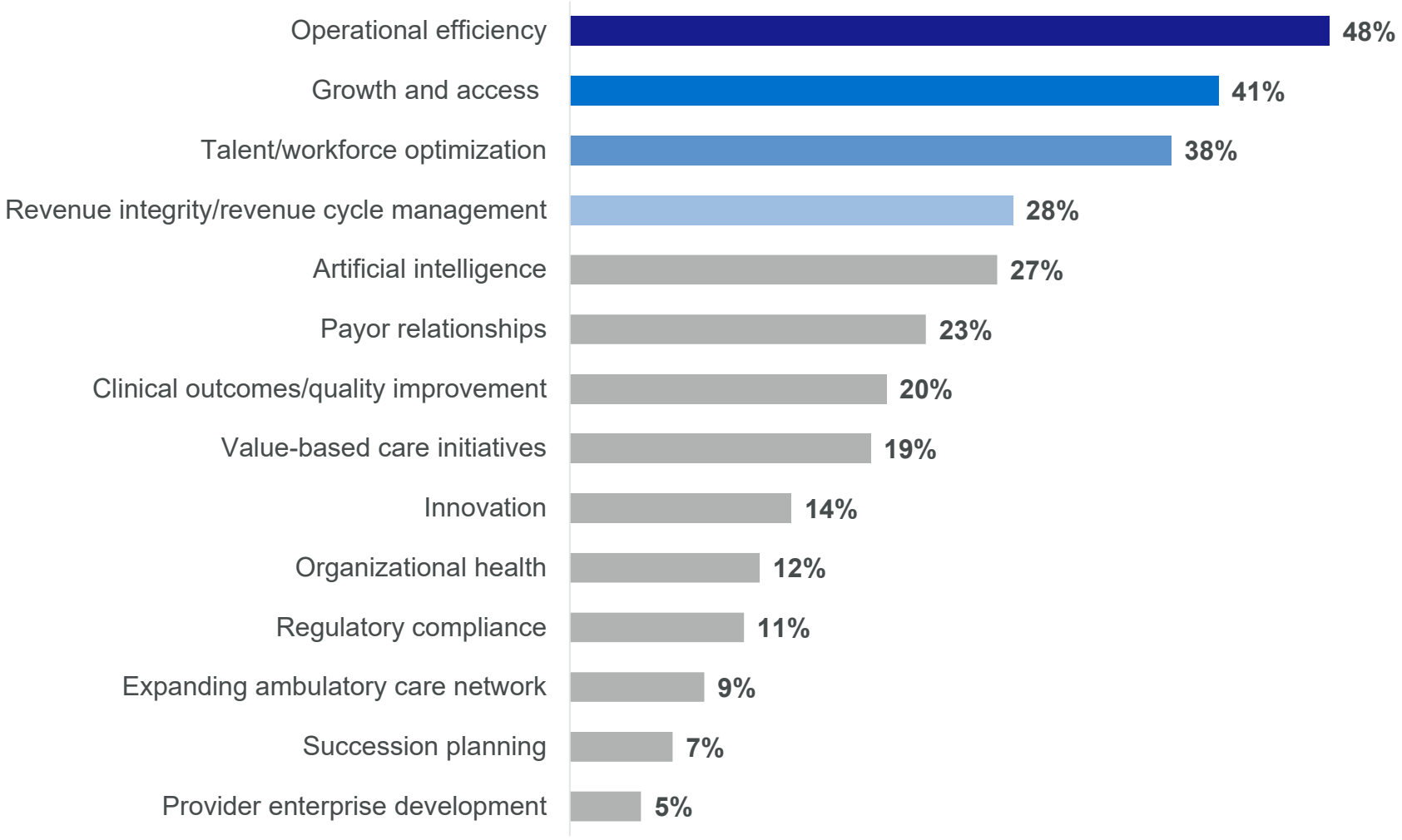


Source: Forvis Mazars, Mindsets, 2026

Mindsets 2026 Healthcare Executive Leadership Report

CEO's Top Priorities for Next 2 Years

In the short term, CEOs are prioritizing building stability.

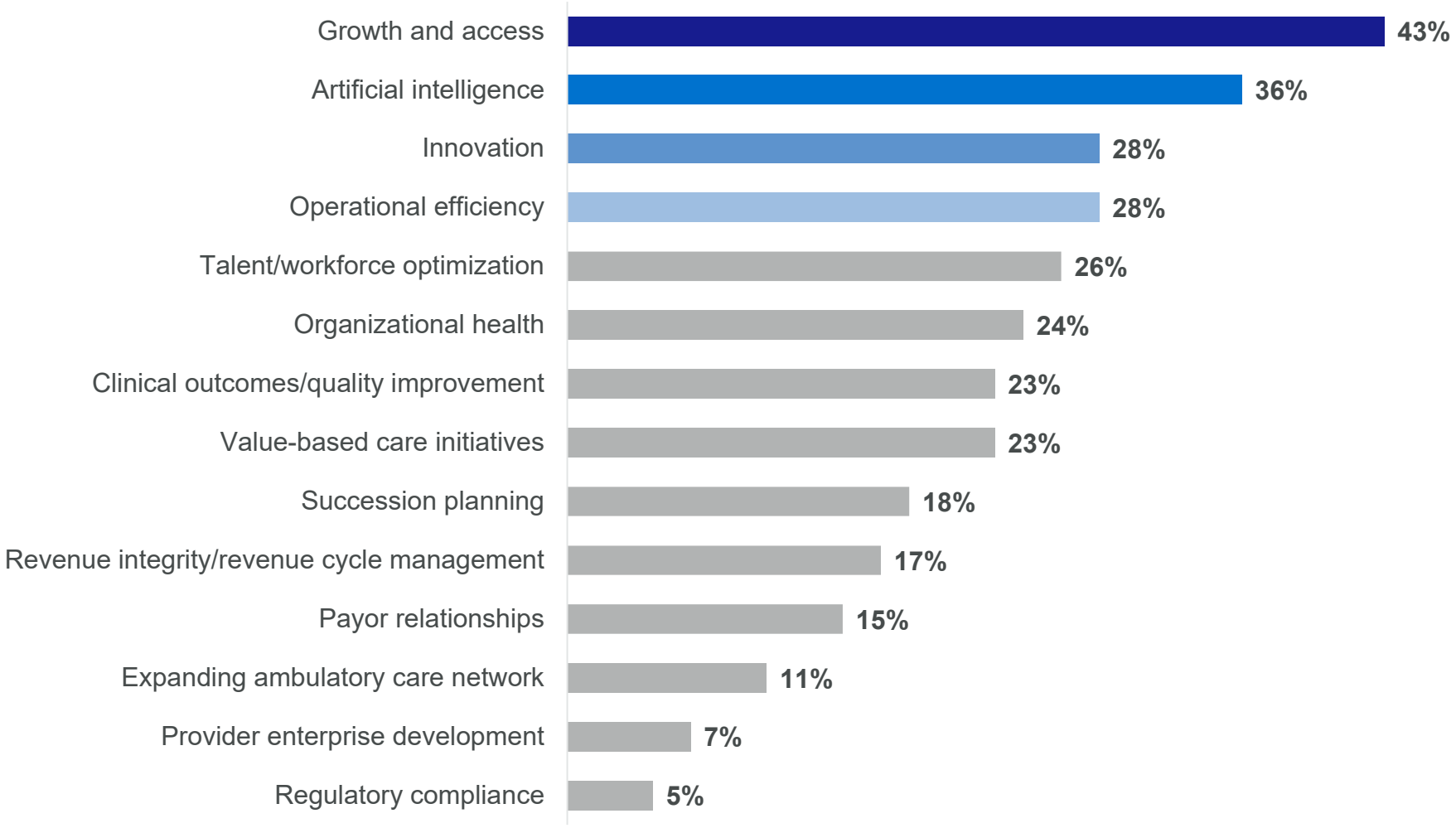


Source: Forvis Mazars, Mindsets, 2026

Mindsets 2026 Healthcare Executive Leadership Report

CEO's Top Priorities for Next 5+ Years

In the long term, priorities shift to future-ready capabilities.



Source: Forvis Mazars, Mindsets, 2026

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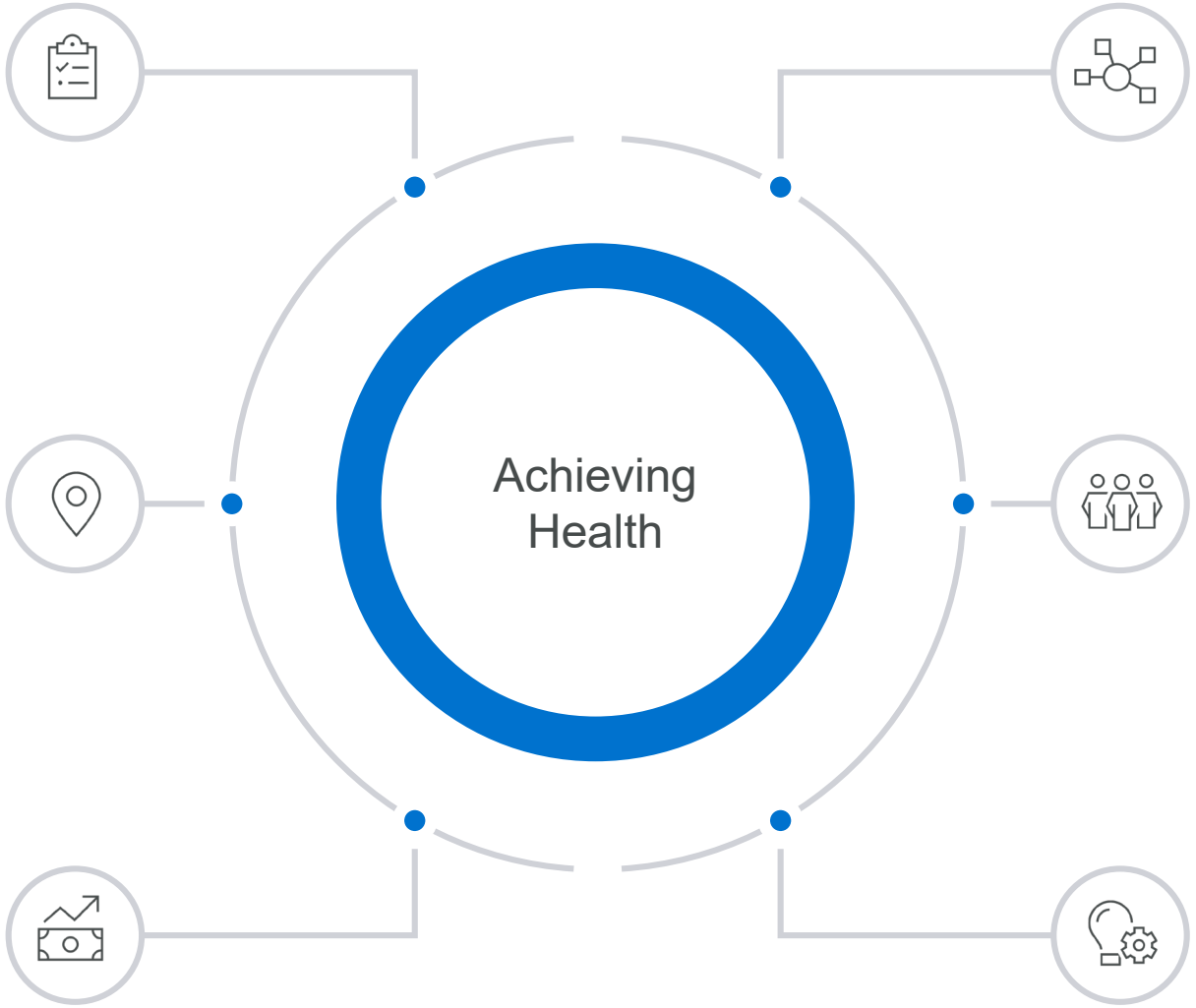
Priorities for Long-Term Sustainability

Bringing it all together: How Health Systems Need to Approach Long-Term Sustainability in 2026

Building High Reliability Organization (HRO)

Evolving your Systems of Care & Strategic Partnerships



Focusing on Growth and Access as Priority

Enhancing Workforce Resilience and Talent Transformation

Expanding Revenue Integrity Capabilities and Outcomes

Realizing Innovation and AI

Leading Health Systems Demonstrate the Sustainability Framework in Action

Across markets and operating models, large nonprofit systems are pairing access expansion and network scale with stronger operating discipline and care-model redesign.

FY2025 Performance Across Top Systems

7.7%
operating revenue growth

$28B
approx. operating revenue increase

Growth & Access

Hospital Volume → **Access Platforms**

Implication: Growth is increasingly a site-of-care, ambulatory, and access strategy.

AdventHealth +7.9% ambulatory visits; **UPMC** +10% outpatient revenue/workday from ambulatory demand and outpatient surgical migration; **Ascension** 300+ ASC platform via AmSurg.

Systems of Care & Partnerships

Asset Scale → **Systemness**

Implication: Strategic partnerships are being used to build coordinated regional networks.

Kaiser/Risant 15 hospitals and 200+ offices/clinics; **Advocate/WakeMed** $2B investment commitment; **UPMC** three-hospital expansion in eastern Ohio.

Revenue Integrity / Operating Discipline

Topline Growth → **Margin Conversion**

Implication: Sustainability depends on throughput, productivity, and cost discipline.

Advocate 4.0% margin as revenue growth outpaced expenses; **UPMC** $338.9M loss to $286.4M gain; **CommonSpirit** adjusted loss improved from $875M to $225M.

Workforce, Innovation & Care Models

Point Solutions → **Operating Redesign**

Implication: Innovation is strongest when tied to capacity, productivity, and outcomes.

Providence integrated siloed functions and streamlined leadership; **MGB** expects $240M+ annual savings and pursued 37-site MinuteClinic primary care affiliation.

Source: Fierce Healthcare

What is a High Reliability Organization (HRO)?

A cultural shift that begins with quality and expands across an entire organization

High Demand for Operational Discipline

Due to a low margin of error, HROs maintain constant awareness of frontline operations to detect and address small issues before they escalate.

Reluctance to Simplify

HROs avoid oversimplifying problems to ensure accurate understanding of complex situations.

Preoccupation with Failure

HROs continuously anticipate and prepare for potential failures to prevent errors.

Deference to Expertise and Commitment to Resilience

HROs value expert knowledge (i.e. safety officers, infection preventionists, external benchmarking agencies) in decision-making and build resilience to recover from errors effectively.

High Reliability Organizations (HROs) operate in complex environments with minimal errors. Their principles include sensitivity to operations, reluctance to simplify, preoccupation with failure, deference to expertise, and commitment to resilience…. All with a low margin for error.

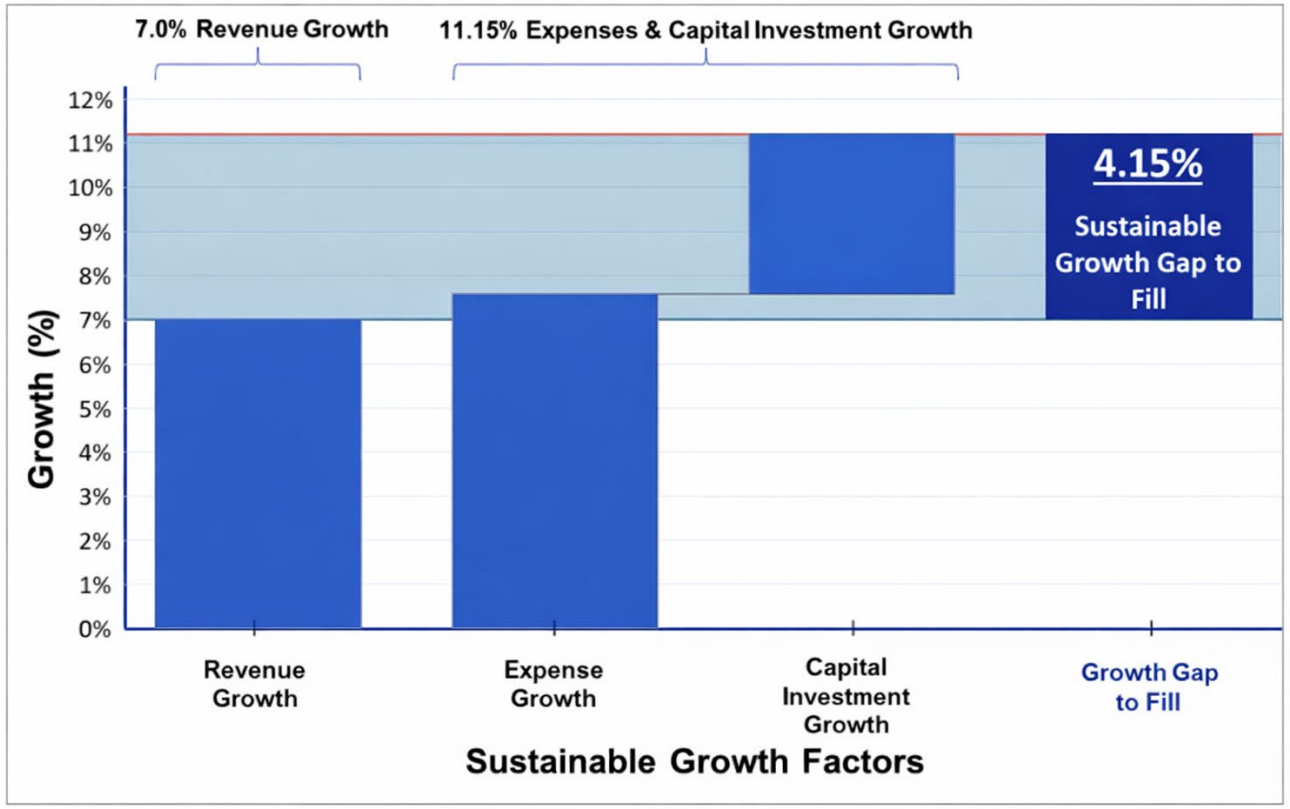
How much Growth does it take to be sustainable?
Answer: 11% Annual Revenue Growth

Focusing on Growth and Access as Priority

23%
of providers anticipate annual revenue growth of >10%

60%
of providers believe they will reach 2-year growth targets **organically** while 40% believe their 2-year growth targets will require **inorganic** investment.

7.6%
Forecasted growth in outpatient visits by 2029, while inpatient visits will decline 1%.

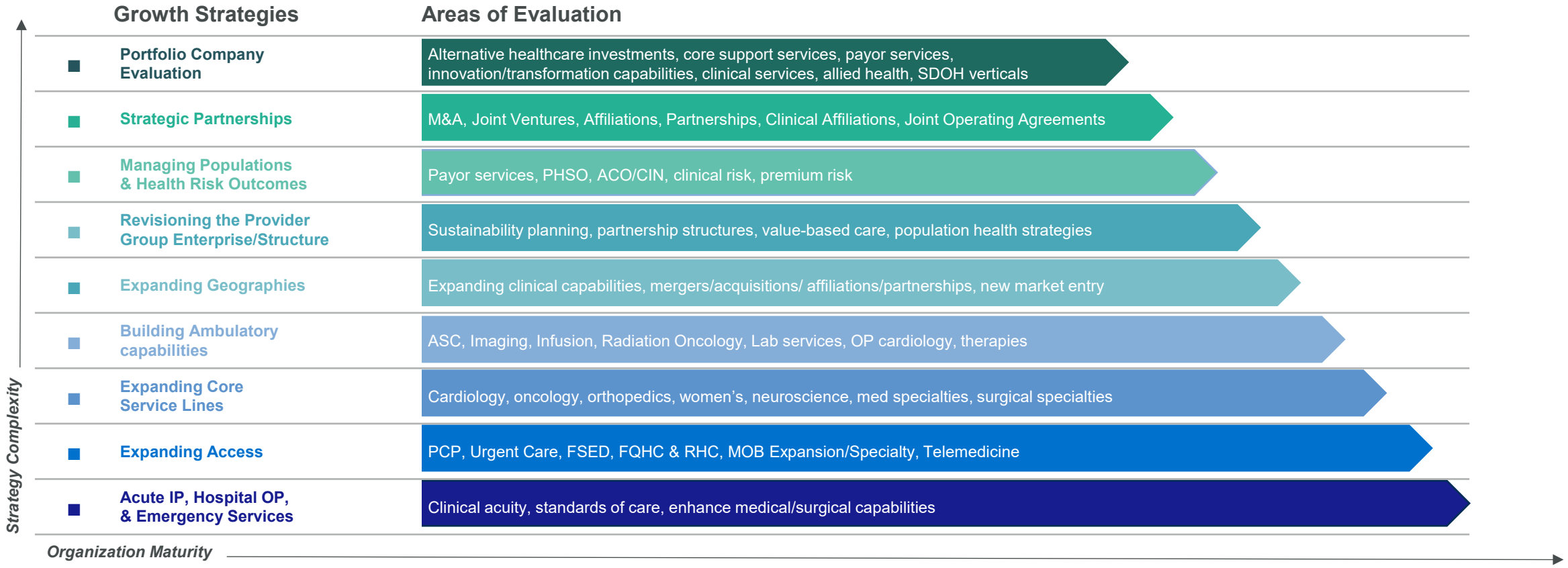


** Illustrative benchmark based on industry sources and research, results will vary by organization

Sources: Fitch, Moody's, Strata Financial Decision Support Systems, Forvis Mazars, Kaufman Hall Flash Report, Advisory Board

Sustainability Requires Growth – Our Structured Strategic Approach to Growth

Focusing on Growth and Access as Priority



Evaluation Points Informed by:

1. **Enhanced data analytics**
2. **Execution risks and ability to implement**

How Growth is Achieved

Taking a Look at Organic and Inorganic Growth

Focusing on Growth and Access as Priority

Source: Forvis Mazars, Mindsets, 2026

How Systems are Shifting the Approach to Organic Growth
Disciplined Focus, Not Reduction

Focusing on Growth and Access as Priority

Leaders aren't freezing growth — they're gating every dollar to proven returns. One disciplined model, four checkpoints

1 Fund one move

Commit capital to a single initiative, not the whole roadmap

2 Prove the ROI

Hit pre-set financial & operating targets before the next dollar

3 Clear the gate

Board sign-off before anything material scales

4 Scale to next

Redeploy only after returns are demonstrated

In practice	Providence	Bayhealth	UMass Memorial
capital paced to milestones, not to ambition	escalates any commitment above $250M to its board and posted three straight profitable quarters.	builds formal "exit points" tied to S&P metrics, so capital stops the moment targets slip.	is redirecting from inpatient beds to home-based care, leaders call it "shrinkenomics."

Source: Becker's Hospital Review

How Systems are Shifting the Approach to Inorganic Growth

Focus on Solving a Problem, Not Scale

Focusing on Growth and Access as Priority

"What problem are you trying to solve? Figure that out first — then the right structure, then the right partner."

43.5%

of 2025 deals involved a distressed party

68%

of Q1 2026 deals were divestitures — portfolio focus

1. Define The Problem

Capability gap? Margin? Access? Name it before shopping for a deal.

2. Choose The Structure

M&A; JV; affiliation; management or clinical-services agreement

3. Choose The Partner

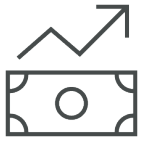
Who actually closes that gap and can execute the synergies

Board Test: Could we solve this problem without a transaction, and what is our walk-away point if the economics slip.

Source: Becker's Hospital Review

Defining Revenue Integrity

Revenue Integrity requires a focused understanding across all drivers of the quality of your sustainable revenues



Expanding Revenue Integrity Capabilities and Outcomes

Revenue Drivers | Quality of Revenue Drivers | Regulatory Impacts | Payor Impacts | Access | Reimbursement

Revenue Integrity is:	vs	Revenue Integrity is Not:
• Comprehensive understanding of all drivers of revenue, not just billing. • Migration patterns, market share, and network integrity. • Focused on rate structures and payor policy. • Regulatory and legislative adaptation • Cross functional alignment across strategy, operations, payor relations, clinical accuracy, and regulatory compliance. • CDI ensuring accurate reflection of patient severity and care delivered driving proper assignment and preventing under-coding. • Length of stay (LOS/ALOS) management aligns clinical utilization with expected benchmarks impacting financial performance when LOS is longer than current DRG reimbursement. • Highlights operational inefficiencies. • CMI ensures accurate coding, reflecting true patient acuity, and documentation for appropriate reimbursement.		• Siloed within finance. It requires clinical, operational, and strategic alignment. • Limited to charge capture, coding, billing, or collections • Compliance driven, revenue integrity has expanded to financial stewardship discipline across the enterprise. • Reactive- It is positioned to be a proactive system anticipating denials, policy impacts, payor shifts, and quality linked reimbursements. • Only about maximizing revenue. • A one-time fix. It requires standing operating discipline. • Separate from HRO. The two reinforce each other.

The Fastest Margin Win Is Revenue You're Already Owed

80.7%

of appealed Medicare Advantage denials are overturned —

yet fewer than 1 in 8 denials are ever appealed. The revenue is recoverable; it just isn't pursued.

Of every 100 denied MA claims…

11.5% appealed ← *this is recoverable revenue, left on the table*

…and when a denial IS appealed:

PAYER SIDE — *getting paid is harder*

Net revenue leakage *+25% in one year*	**$38.6B → $48B**
Median final denial rate *more claims written off*	**2.5% → 2.7%**

PATIENT SIDE — *collecting is harder*

Patient collection rate *more self-pay uncollected*	**45.1% → 42.4%**
Bad-debt rate *write-offs climbing*	**1.1% → 1.3%**

Denials are the most controllable lever there is — proof that sustainability comes from disciplined execution on what you control.

Sources: Kodiak Solutions (~2,300 hospitals); KFF; HHS-OIG (2025–26).

Today's Health Systems Must Align Around a Systems of Care & Strategic Partnerships

A strategic shift focused on relationship centered care fostering quality and agility with the use of AI to ensure acceleration

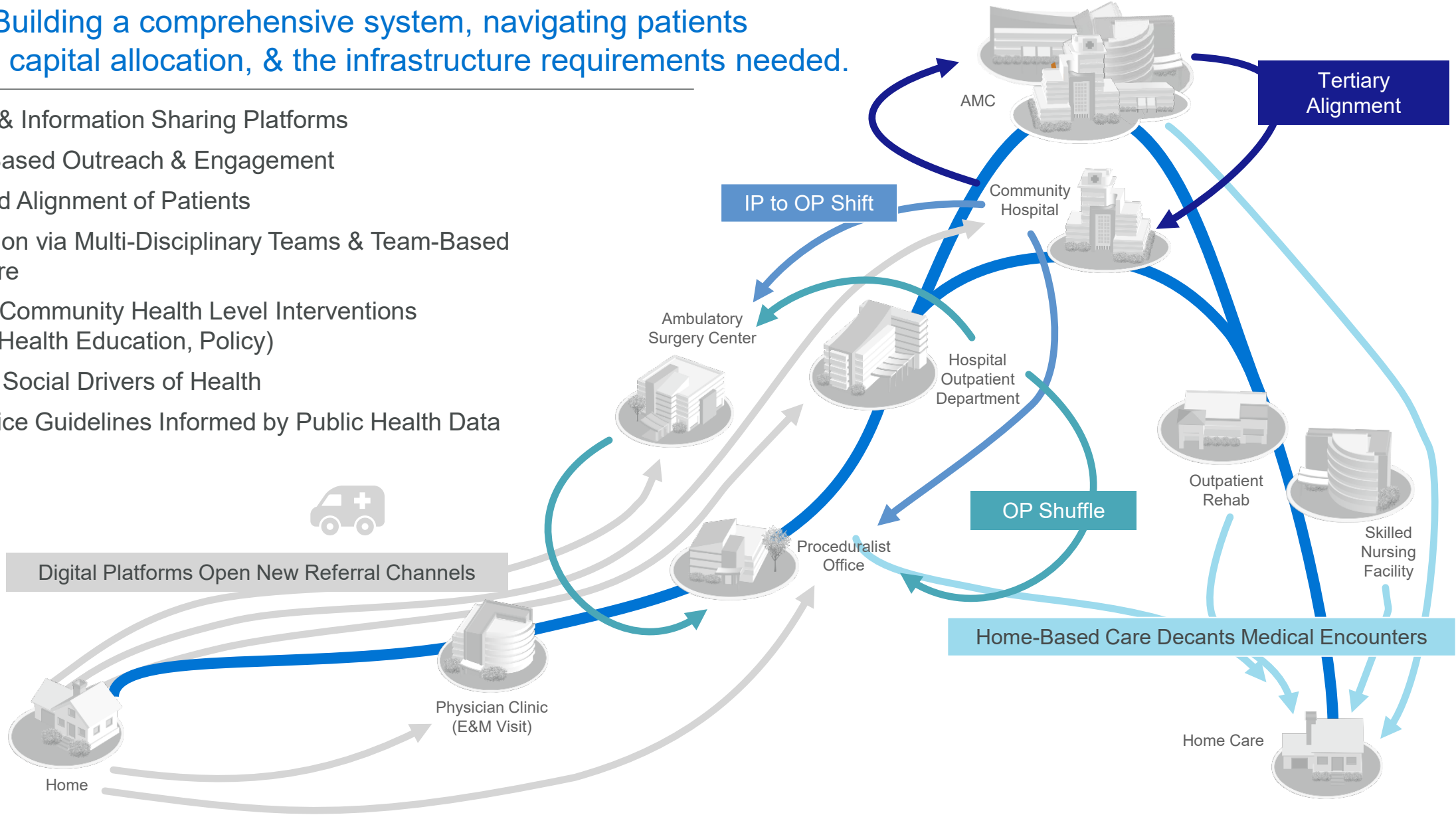
- **Care Coordination Across Service Lines** ensuring patients move smoothly through the system, supported by aligned care models across regions and communities
- **CIN Development** strengthening partnerships to support consistent care standards and improve regional alignment
- **Filling Gaps Inorganically & Organically** leveraging both organic and inorganic growth to expand access and meet community needs
- **Data & Regional Realities** differences in health outcomes—cancer screening rates improving 14% in rural vs 18% in metropolitan areas and physical inactivity increasing 1.2x more among adults in rural vs metropolitan areas

To deliver higher quality, more agile, patient-centered care, health systems must shift from a hospital-centric model to a coordinated system-of-care model enabled by strong partnerships, integrated networks, and data-driven patient flow.

The Evolving Systems of Care Model

Challenge: Building a comprehensive system, navigating patients appropriately, capital allocation, & the infrastructure requirements needed.

- Shared Data & Information Sharing Platforms
- Community-Based Outreach & Engagement
- Attribution and Alignment of Patients
- Care Navigation via Multi-Disciplinary Teams & Team-Based Models of Care
- Population & Community Health Level Interventions (Screenings, Health Education, Policy)
- Incorporating Social Drivers of Health
- Clinical Practice Guidelines Informed by Public Health Data



Source: Sg2, 2023

Building a Systems of Care Model, an Example

Applying the systems-of-care framework for your organization: where you anchor in the care-setting network today, how we measure against capability requirements, and where structural gaps remain.

Care-Setting Network

Key Service Lines:

- Orthopedics
- Women's & Neonatal
- General Medicine
- Oncology
- Heart and Vascular
- General Surgery
- Neurosciences
- Emergency/Urgent

PRE-ACUTE & COMMUNITY	**Home** Care origin & destination	**Physician Clinic (E&M / Procedural)** Primary and Specialty care clinics	**Ancillary & Urgent Care** Core imaging and lab services, coupled with high access and convenience	**Population Health & SDOH** ACO & Value Based Participation / Attribution
ACUTE & AMBULATORY	**Hospital Outpatient Dept** On-campus outpatient services	**Ambulatory Surgery Center** OP surgery within hospital; no standalone ASC	**Community Hospital** Clinical alignment upstream, peer to peer, and downstream	**AMC (Tertiary)** Clinical affiliations and needs assessments
POST-ACUTE DECANTING	**Outpatient Rehab** PT / OT / Speech / Cardiac	**Swing Bed** Understanding transitions of care	**SNF & Home Care** Coordination gap; partner-dependent	**Hospice** Referral pathways underdeveloped

Status: You Operate | Partial | External

Capability Requirements

What a modern system of care requires:

- **Shared Data & Information Platforms**
- **Community-Based Outreach & Engagement**
- **Attribution & Patient Alignment**
- **Care Navigation & Multi-Disciplinary Teams**
- **Population & Community Health Interventions**
- **Social Drivers of Health Integration**
- **Clinical Practice Guidelines (Public-Health Informed)**

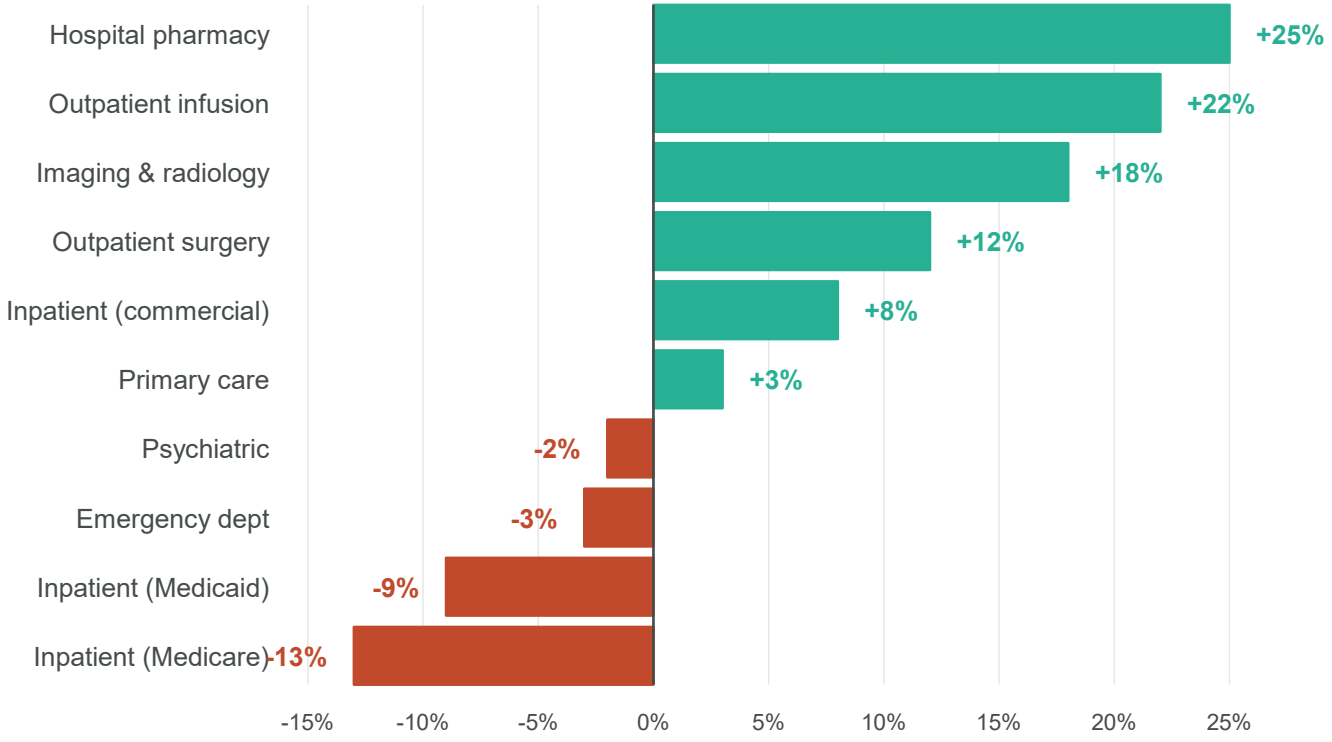
Discussion: Which network gaps and capabilities should you focus on addressing internally and through partnerships?

Strategic Service Line Opportunities

The Need to Understand Service Line Margins within the Systems of Care

Sustainable growth depends on aligning specialty expansion with ancillary service capture across the full system of care.

Estimated U.S. Hospital Operating Margin by Service Line | 2023–24 Average



Medicare inpatient margin

−13%

Hospitals lose money on every Medicare inpatient admission

Median hospital margin

4.9%

40% of U.S. hospitals still operating in the red

Strategic Implication: Growth strategies should align specialty and provider expansion with service lines that drive downstream ancillary utilization. Focused investment in areas such as orthopedics can strengthen hospital utilization through procedural volume and incremental capture across imaging, rehab, and outpatient surgery. **Systems-of-care partnerships should prioritize expansion pathways where clinical services reinforce and scale high-value ancillary platforms.**

Sources: MedPAC 2024 Medicare margin data; KFF hospital margin analysis 2023; Strata Decision Technology; Kaufman Hall National Hospital Flash Report 2024; Howard Willson, LinkedIn post, 2026.

Success Requires Workforce Resilience and Talent Transformation

Enhancing Workforce Resilience & Talent Transformation

Persistent shortages, burnout and skill gaps threaten stability.

How to prevent this:

- Identify culture; align to vision & mission; understand impact and value
- Targeted training to help staff validate outputs and build trust in new technologies – advance and build your own workforce
- Addition of AI supports burnout reduction and technology upskilling
- To have relationships built, leaders must start from within and the workforce delivering that care.

Chronic workforce challenges will require investment and innovation

~65k

Qualified nursing applicants were turned away in 2024-2025 due to limited faculty and clinical capacity.

~$60k

Cost to replace one RN.

Absorbed through scale, internal pipeline, tuition programs, margin compression.

~141k

Nationwide physician shortage by 2038

~108k

Nationwide nursing shortage by 2038

Source: Forvis Mazars, Mindsets, 2026; Texas DSHS

How are we Incorporating Innovation & Artificial Intelligence

Evolution of AI: Support Tool to an Acting Agent – It's Augmented, not Replacement & still requires a Critical Thinking and Skills element

1 **Virtual Health & Service Models**

2 **Addresses Provider Shortage Challenges**

3 **Administrative Simplification**

4 **Clinical Augmentation**

5 **Access Focused**

Source: EY, Applied Clinical Trials, Healthcare Readers

Leveraging the Value of Rural Health
Gaining Access to RHTP and Funds

Realizing Innovation and AI

Five National Priorities Guide State Programs, Funding Distributed Through State-Led Initiatives to Rural Providers

$50 Billion
Federal investment in rural health transformation

1,300+
Rural Critical Access Hospitals eligible to compete for funds

Workforce Development
Recruitment and retention of rural clinicians and staff, including training pipelines, expanded care teams, and programs that enable providers to practice at the top of license

Innovative Care Models
Development of new care delivery and payment models that improve outcomes, enhance care coordination, and shift services to lower-cost, community-based settings

Technology Innovation
Investment in digital health, telehealth, data sharing, and cybersecurity to expand access, improve care delivery efficiency, and enable remote services

Prevention and Population Health
Evidence-based initiatives to improve disease prevention, chronic disease management, behavioral health, and prenatal care outcomes in rural populations

Rural Network Development
Strengthening long-term viability of rural providers through system coordination, shared services, and partnerships that expand access to primary, specialty, and emergency care

National Competitive Dynamics:

- **State program design drives initial funding levels-** CMS evaluates the strength, scope, and alignment of state transformation plans in determining awards
- **Ongoing funding linked to execution and performance-** Future allocations are influenced by progress against program goals and implementation outcomes
- **Providers compete within state-defined funding structures-** States deploy funds through sub-awards aligned to selected priority areas and initiatives
- **Early alignment with state priorities influences access to funding-** Participation depends on fit with state-selected investment categories and program design

10.10.10.36
Targeting Performance and ROI Model

4 Measurable Targets

+10%

- Productivity Impact
- Doing more with the same (or fewer) resources

+10%

- Labor/ Full Time Equivalents Impact
- Reduction in labor requirements or improvement in labor efficiency

+10%

- EBITDA Improvement
- Cost savings, efficiency, throughput, or revenue capture improvements

36 months

- Timeline to Realize the Impact
- Target the 10.10.10 to be achieved within 36 months
- Sets expectations
- Reinforces transformation is a multi year process

Guidelines for Successful Investment in Innovation and AI

- AI and Innovation must be tied to measurable financial outcomes, not experimentation
- This model ensures leaders commit to quantifiable ROI, and sets a shared evaluation across operations

Operationalizing Sustainability

A Balanced Scorecard: What to Measure

Sustainability is not just a financial target. Measuring progress towards achieving sustainable operations requires tracking key performance indicators across six perspectives.

Perspective	The question it answers	Measures that matter
Financial & Capital	Can we fund the mission, reinvest, and absorb a shock?	Operating margin; EBITDA margin; Days cash on hand; Net revenue realization; Return on strategic capital
Clinical & Quality	Are outcomes strong enough that patients, payors and employers choose us?	Quality composite percentile; Risk-adjusted mortality; Serious safety events; Readmission index; Patient experience
Workforce & Capacity	Can we staff the care we intend to deliver, at a cost we can carry?	Voluntary turnover; Clinical vacancy rate; Premium labor % of labor expense; Engagement; Succession coverage
Access & Consumer	Can patients get in before a competitor takes them?	Third next available appointment; Referral-to-appointment conversion; Digital self-scheduling; Referral keepage
Operations & Flow	Are we reliable — and can we release capacity without capital?	Cost per CMI-adjusted discharge; Observed-to-expected LOS; ED boarding hours; Standard-work adoption
Growth & Market	Are we serving more people, in the settings care is moving to?	Unique patients served; Market share; Ambulatory share of volume; Priority service-line growth

Operationalizing Sustainability

Integrating Sustainability Perspectives into the Operating Model through Domains

Every Key Performance Indicator needs in an owner. A $4–5B multi-state system three years into a sustainability plan is defining ownership through 7 domains.

Perspective	Operating domain	Why this domain owns it	Primary KPI (board)
Financial & Capital	**Revenue Cycle**	Margin from revenue already earned requires no volume growth, no capital and no new capacity.	**Net revenue realization rate**
Clinical & Quality	**Quality**	Outcomes are the differentiator competitors cannot copy quickly, and increasingly the basis on which payors and employers choose.	**Quality composite, national percentile**
Workforce & Capacity	**Workforce Transformation**	Labor is the largest cost line and the binding constraint on capacity. Nothing else is deliverable if the caregivers are not there.	**Voluntary turnover, rolling 12 months**
Access & Consumer	**Access**	Access is the front door to growth. Demand the system cannot schedule is demand a competitor captures, usually permanently.	**Third next available appointment, new patients**
Operations & Flow	**Operational Excellence**	Reliability is what makes every other domain repeatable. Systems that scale before it is in place export their variation.	**Cost per CMI-adjusted discharge vs. peer**
	Throughput	The cheapest capacity a system can add — it releases beds, OR time and ED capacity without capital or new construction.	**Observed-to-expected length of stay**
Growth & Market	**Growth**	Sustainable growth now comes from site-of-care, ambulatory and access strategy rather than from hospital volume.	**Unique patients served, rolling 12 months**

Operationalizing Sustainability

Example Scorecard - Illustrative

Domain	The measure the board sees	Today	3-yr target	Level vs. peer	Trajectory	What it triggers
Workforce Transformation	Voluntary turnover, R12	**14.2%**	12.0%	2nd quartile	**Watch**	Recovery action named by owner
Quality	Quality composite percentile	**64th**	Top quartile	2nd quartile	**On track**	Reported, not discussed
Operational Excellence	Cost per CMI-adj. discharge vs. peer	**+3.1%**	At peer	3rd quartile	**Watch**	Recovery action named by owner
Revenue Cycle	Net revenue realization rate	**97.4%**	98.5%	2nd quartile	**On track**	Reported, not discussed
Access	Third next available, new patient	**19 days**	10 days	4th quartile	**Off track**	Decision request to committee
Growth	Unique patients served, R12	**438K**	520K	—	**On track**	Reported, not discussed
Throughput	Observed-to-expected LOS	**1.04**	0.95	3rd quartile	**Watch**	Recovery action named by owner

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What is the Role of Good Leadership & Governance

Defining Best Practices in Leadership & Governance

What is Good L & G ?

Good L & G is the ability of a hospital leadership and board to provide clear direction, aligned standards, and unified oversight that ensures the organization operates cohesively.

Achieving Good L & G requires establishing a framework that guides strategy, operations, execution of mission and vision, and alignment across systems of care.

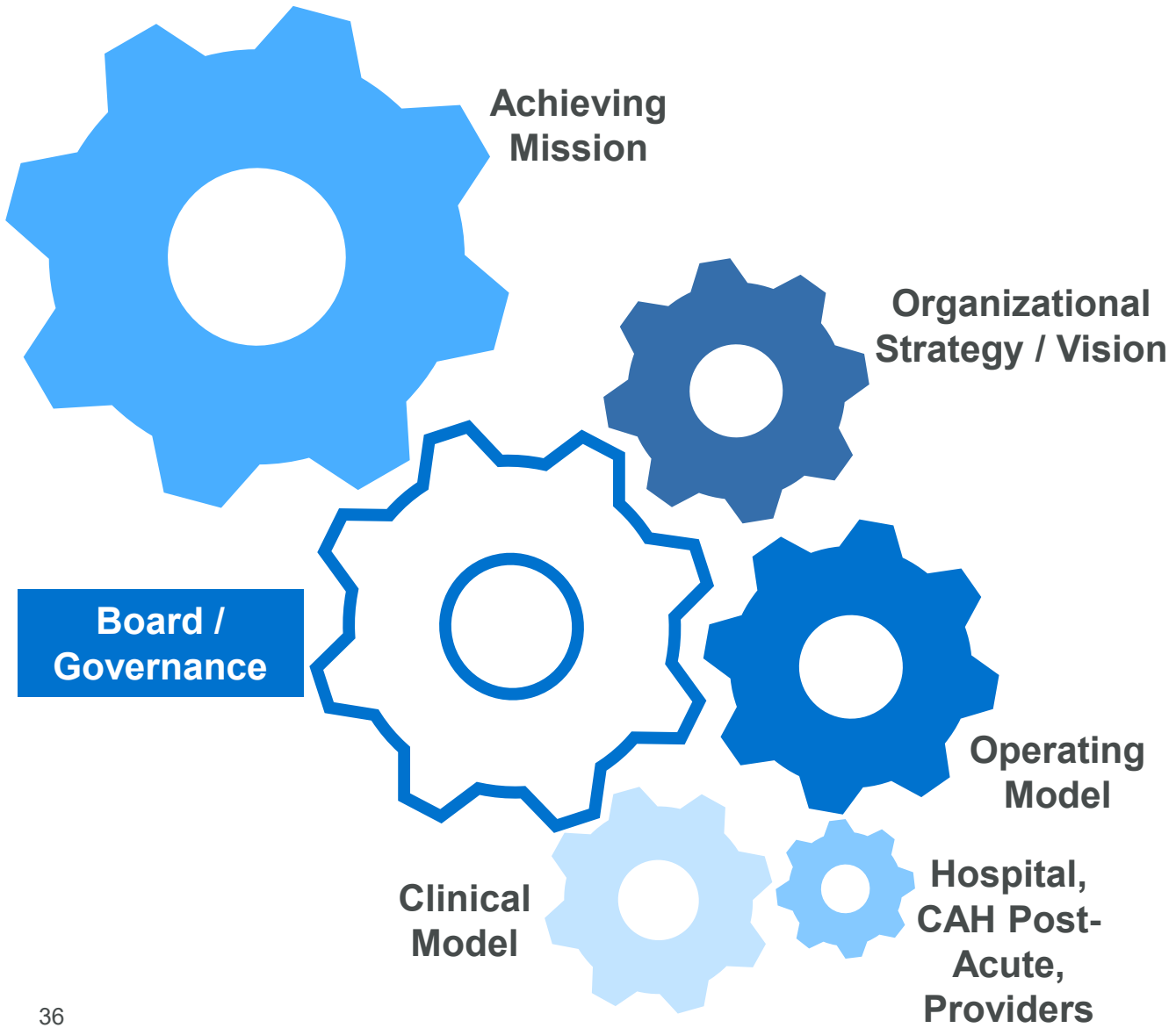
Why is Good L & G important now?

Today's Healthcare landscape calls for a coordinated strategy, unified oversight, and consistent execution.

How is Good L & G Evolving?

Good hospital leadership and governance is shifting toward a more focused and competency-based structure with stronger performance oversight, deeper strategic engagement, and greater alignment with systems as healthcare complexity rises.

Understanding the Mechanisms – Best Practices in L & G



To drive the system effectively, leadership and governance must:…

- Ensure Mission Accountability
- Drive Strategic Vision
- Approve Enterprise Strategy
- Ensure Clinical, Operational, and Financial Accountability
- Hire & Retain the Right Leaders
- Guide and Approve Financial and Capital Allocations
- Determine and Achieve the Right Size, Scale, and Market Relevance
- Invest in Community
- Approve and Oversee the System Operating Model
- Ensure the Operating Model Enables Systemness

…while balancing priorities across a broader system.

Achieving Health 2026- Examples of What Boards Must Ask across Every Priority

Building High Reliability Organization (HRO)

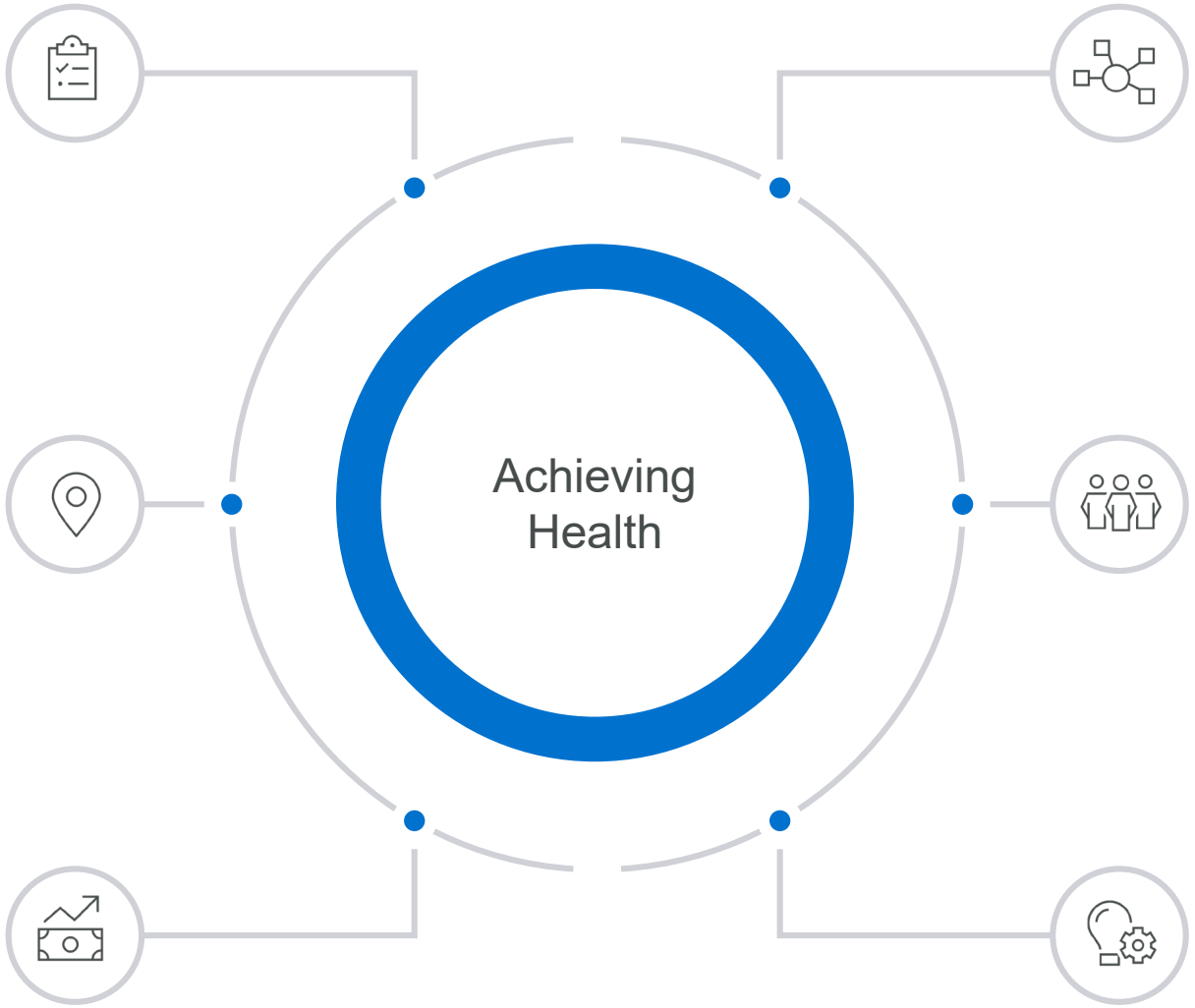
Are we tracking to our board established and operating KPI's?

Focusing on Growth and Access as Priority

Do we have a clearly defined organic growth strategy? Do inorganic transactions carry a strategic alignment component and 3-yr integration ROI plan?

Expanding Revenue Integrity Capabilities and Outcomes

Have we stress tested directed-payment revenue at different compression levels under OBBBA? Have we established the right revenue integrity KPI's to measure success across the organization?



Evolving your Systems of Care & Strategic Partnerships

How is using CIN and partnership performance measures against patient attribution, engagement, satisfaction, and access - not just volume?

Enhancing Workforce Resilience and Talent Transformation

Where do turnover, vacancy, and burnout sit on our risk register, and is pipeline investment part of our plan? How are we measuring engagement and engagement? How are we leveraging partnerships and transformation within the workforce?

Realizing Innovation and AI

Does every material AI deployment have a 10.10.10.36 scorecard and a risk escalation path?

Sources: Forvis Mazars Mindsets 2026

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