



**Training Proposal for:
Mann, Urrutia, Nelson CPAS & Associates, LLP**

Small Business ≤ \$50,000

ET16-0127

Approval Date: July 21, 2015

ETP Regional Office: Sacramento

Analyst: W. Sabah

CONTRACTOR

- Type of Industry: Services
- Priority Industry: Yes No
- Number of Full-Time Employees
 - California: 44
 - Worldwide: 44
 - Number to be trained: 41
 - Owner Yes No
- Out-of-State Competition: Competitors Outside CA
- Special Employment Training (SET): Yes No
- High Unemployment Area (HUA): Yes No
- Turnover Rate: 19%
- Repeat Contractor: Yes No

FUNDING

- Requested Amount: \$26,158
- In-Kind Contribution: \$32,642

TRAINING PLAN TABLE

Job No.	Job Description	Type of Training	Estimated No. of Trainees	Range of Hours		Average Cost per Trainee	Post-Retention Wage
				Class / Lab	CBT		
1	Retrainee SB <100	Business Skills, Commercial Skills, Computer Skills, Continuous Improvement, Management Skills	41	8-60	0	\$638	\$16.00
				Weighted Avg: 29			

- Reimbursement Rate: Job #1: \$22 SB Non-Priority
- County(ies): El Dorado, Placer, Sacramento, Los Angeles
- Occupations to be Trained: Administrative Staff, Production Staff, Production CPA Staff, Information Technology Staff, Manager Level 1, Manager Level 2, Owner
- Union Representation: Yes
 No
- Health Benefits: N/A

SUBCONTRACTORS

- Development Services: Sierra Consulting Services in Cameron Park assisted with development for a flat fee of \$2,507.
- Administrative Services: Sierra Consulting Services will also provide administration services for an amount not to exceed 13% payment earned.
- Training Vendors: N/A

OVERVIEW

Founded in 2003 and headquartered in Sacramento, Mann, Urrutia, Nelson CPAS & Associates, LLP (MUN CPAS) (www.muncpas.com) is a full service accounting and auditing firm. The Company offers tax, audit, bookkeeping, consulting, litigation support, business valuation, and forensic services. The Company has locations in Glendale, Roseville, Sacramento and South Lake Tahoe, and provides services to small and medium sized businesses throughout the state of California. MUN CPAS primarily serves physicians, dentists, business owners, construction and manufacturing companies, government entities, and non-profit organizations.

Need For Training

In the last few years, large out-of-state companies have been buying up small CPA practices in California, resulting in increased consolidation within the industry. These large companies are able to spread their costs over a larger revenue stream and MUN CPAS is unable to compete

against them on price. To remain competitive, MUN CPAS will train employees on customer service and negotiation skills. MUN CPAS is building a new client base in the dental industry, which will require training on specific dental industry tax and accounting issues. Other training will encompass general tax laws, R&D credits, The Affordable Healthcare Act, and trusts & estates.

MUN CPAS goals are to increase revenue, retain customers, improve work efficiency and enhance customer satisfaction at competitive prices. To meet these goals, the Company implemented a new Practice CS Software in January to operate at peak productivity with real-time dashboard access to firm, staff, and client information. In addition, the software has a client management section which will allow staff to coordinate all transactions and emails sent to clients for documentation. Employees will need training on the set-up and use of various reports of the Practice CS Software functions.

Training Plan

MUN CPAS will provide 8-60 hours of Class/Lab training delivered by in-house subject matter experts. Training will take place at the Company's locations in Glendale, Roseville, Sacramento and South Lake Tahoe.

Business Skills: Training will be offered to all occupations to improve customer service skills, enhance public speaking skills for project interviews with clients, and improve time management skills to increase efficiency in the workplace and reduce project delivery costs. Training will include Business Communication, Conflict Resolution, Communication Styles, Cost Control, Planning and Organizing, and Time Management.

Commercial Skills: Training will be offered to all occupations to improve technical skills in all aspects of tax, audit and accounting to provide high quality service to existing and new clients. Training will include Tax Planning Skills, Tax Credits, GAAP to Tax Adjustments, and Preparation/Review of Monthly, Quarterly, and Annual Estate Tax Returns.

Computer Skills: Training will be offered to all occupations to increase efficiency in MS Office Suite and to use technology to cut costs through automation of processes such as reporting, communication and analysis. Training will increase employee knowledge on the new Practice CS Software to improve management of existing clients and potential clients, manage projects, schedule and manage staff, and improve firm management through streamlined reporting and sharing of information. Training topics will include Client Relationship Management Software, Microsoft Office Suite (Intermediate/Advanced), QuickBooks and Practice CS Software.

Continuous Improvement: Training will be offered to all occupations on cross training to expand employee knowledge and skill sets in all areas of the business. Training will provide employees with the skills and confidence to interact and negotiate with existing clients, potential clients, peers, IRS and other regulatory agencies. Training will include Cross Training, Decision Making, Leadership Skills, Project Management, Strategic Planning and Teamwork Development Skills.

Management Skills: Training will be offered to Managers and Owners. Training will focus on enhancing the skills of Managers and Owners to create a productive and nurturing atmosphere to motivate and coach staff. Training will improve overall firm morale, staff development, and client service. Training will include Coaching Procedures, Effective Meeting for Leaders, Leadership, Motivation, Supervisor Skills and Teambuilding.

RECOMMENDATION

Staff recommends approval of this proposal.

Exhibit B: Menu Curriculum**Class/Lab Hours**

8- 60

Trainees may receive any of the following:

BUSINESS SKILLS

- Business Communication
- Business Fundamentals
- Business Performance
- Business Writing
- Conflict Resolution
- Creative Marketing
- Customer Relationship Management
- Customer Service
- Communication styles
- Cost Control
- Dealing with Difficult People
- Financial Analysis
- Interpersonal Communications
- Leadership
- Marketing/Sales Techniques
- Negotiating
- Operational skills
- Planning and Organization
- Product Knowledge
- Project Management and Methodology
- Project Requirements Analysis and Specifications
- Property and Resource Management Skills
- Retaining Customers
- Relationship Building
- Sales
- Strategic Planning
- Successful Selling Techniques/Sales
- Time Management

COMMERCIAL SKILLS

- Preparation/Review of Individual Tax Returns
- Preparation/Review of S-Corporation Tax Returns
- Preparation/review of Partnership tax returns
- Preparation/review of Fiduciary and Estate Tax Returns
- Tax Planning Skills
- Industry Specific Training (Non-Profit, Medical Industry, Construction, service, government)
- Partnership Basis Issues
- S-Corporation Basis Issues
- Capitalization and Depreciation of Fixed Assets
- How to Conduct an IRS or State Tax Authority Examination
- How to Respond to a Tax Notice

- Preparation/Review of Monthly, Quarterly and Annual Payroll
- Preparation/Review of Forms 571-L
- Retirement Planning and Options
- Tax Credits
- GAAP to Tax Adjustments
- Accrual to Cash/Cash to Accrual Adjustments
- Preparation/Review of Monthly, Quarterly and Annual Estate Tax Returns
- Preparation/Review of Compiled and Reviewed Financial Statements

COMPUTER SKILLS

- Client Relationship Management Software
- Microsoft Office (Intermediate/Advanced)
- QuickBooks
- Practice CS Software

CONTINUOUS IMPROVEMENT

- Cross Training
- Decision Making
- How to Coach and Mentor
- Leadership skills for frontline workers
- Lean Procedures Practices
- Project Management
- Process Improvement
- Strategic Planning
- Teamwork Development Skills
- Time Management

MANAGEMENT SKILLS (Managers and Owners Only)

- Coaching
- Decision Making
- Effective Meetings for Leaders
- Finance for Technical Managers
- Essential Skills for New Supervisors
- Leadership
- Supervisor Skills
- Teambuilding

Note: Reimbursement for retraining is capped at 60 total hours per-trainee, regardless of method of delivery.
