

DELEGATION ORDER



Training Proposal for:

Windes, Inc.

Agreement Number: ET15-0439

Approval Date: April 20, 2015

ETP Regional Office: North Hollywood

Analyst: M. Reeves

PROJECT PROFILE

Contract Attributes:	Retrainee	Industry Sector(s):	Services
			Priority Industry: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Counties Served:	Los Angeles, Orange	Repeat Contractor:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Union(s):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Number of Employees in:	CA: 150	U.S.: 150	Worldwide: 150
<u>Turnover Rate:</u>	1%		
<u>Managers/Supervisors:</u> (% of total trainees)	10%		

FUNDING DETAIL

Program Costs	-	(Substantial Contribution)	(High Earner Reduction)	=	Total ETP Funding
\$81,360		\$0	\$0		\$81,360

In-Kind Contribution:	100% of Total ETP Funding Required	\$189,212
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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	Business Skills, Commercial Skills, Computer Skills, Mgmt. Skills	113	8-200	0	\$720	\$18.00
				Weighted Avg: 48			

Minimum Wage by County: \$16.02 per hour for Orange County and \$15.97 per hour for Los Angeles County.

Health Benefits: Yes No This is employer share of cost for healthcare premiums – medical, dental, vision.

Used to meet the Post-Retention Wage?: Yes No Maybe

Although employer provides health benefits, they are not being used to meet Post-Retention Wage.

Wage Range by Occupation

Occupation Titles	Wage Range	Estimated # of Trainees
Administrative Staff		4
Support Staff		14
Staff Accountant		38
Senior Accountant		24
Manager		21
Senior Manager		12

INTRODUCTION

Founded in 1926, Windes, Inc. (Windes) provides consulting services to publicly traded and privately held businesses, nonprofit organizations, and high-net-worth individuals. Windes offers a full range of capabilities including audit and assurance, tax and accounting, employee benefit services, estate and trust planning, business advisory services, human resources consulting, litigation support, business valuation, and merger/acquisition assistance. The Company has a team of professionals with industry expertise in the financial services, construction, energy, hospitality and leisure, manufacturing, healthcare, nonprofit organizations, real estate, retail, technology, transportation, and distribution. Windes (www.windes.com) is headquartered in Long Beach and has additional offices in Los Angeles and Irvine.

PROJECT DETAILS

ETP-funded training will allow Windes to provide its workers with the skills needed to enhance productivity, streamline business processes, and generate new business. As an alliance member of Baker Tilly International, a global network of accounting and business advisory firms, Windes is constantly seeking ways to grow in a highly competitive industry. In order to grow, the

Company must ensure that its employees stay current on the latest rules, issues, trends, and solutions. As such, the Company has identified five key areas that will be addressed by the training outlined in this proposal:

- **Tax:** Annual changes in tax laws require that employees stay conversant with regulatory compliance matters and tax planning strategies and options available to clients.
- **Audit:** Employees must maintain an optimal level of skill and knowledge to help clients make key business decisions and solidify their creditworthiness with financial institutions, insurance companies, and vendors.
- **Employee Benefit Services:** Employees need technical expertise to clients regarding employee benefit plan administration, compliance issues, and reporting requirements.
- **Support:** Support staff must be aware of changes and upgrades to various business software solutions in order to adequately support the Company's team of accountants.
- **Administration:** The administration team must stay current with changing laws and regulations, industry trends, and business processes to ensure that the Company operates at peak efficiency. Training will also help staff fortify relationships with outside vendors and professional associations.

Training Plan

Training is expected to commence during the first week of May 2015 and will take place at the Company's locations. Training will be delivered by a combination of in-house subject matter experts and outside vendors to be identified during the contract term.

Business Skills (18%) – Training will be offered to all occupations. This training will focus on communication, networking, and business professionalism. Trainees will learn how to achieve desired results and interact more effectively with internal and external customers.

Commercial Skills (71%) – Training will be offered to all occupations and will cover industry specific topics relating to accounting and audits, employee benefit plans, tax updates, business valuation, and pension administration. This training will equip employees with the knowledge to skillfully guide clients through regulatory issues and new business opportunities.

Computer Skills (5%) – Training will be offered to all occupations. This training will help staff become proficient in the use of specialized software packages designed to improve information management and efficiency.

Management Skills (6%) – Training will be offered to Managers. This training is designed to encourage effective leadership through improved mentoring and supervision skills.

Frontline Worker

Windes uses job classifications with Manager and/or Senior in the title. However, the Company has confirmed that most of these employees actively manage projects and spend more than 50% of their time performing frontline work. They may function in a supervisory or lead capacity; however, they do not hire, fire, or make company policy. Therefore, based on the nature and scope of their job duties, the majority of these trainees meet the Panel's definition of frontline workers and are not included in the percentage of managers and supervisors in this proposal.

Commitment to Training

Windes represents that ETP funds will not displace the existing financial commitment to training. The Company's ongoing training efforts include new employee orientation, continuing education courses, and industry conferences. Safety training is, and will continue to be, provided in accordance with all pertinent requirements under state and federal law.

➤ Training Infrastructure

The Company's Manager of Operations will oversee internal project administration. In addition, the Company has retained an outside administrative consultant to ensure that all training records adhere to ETP requirements.

RECOMMENDATION

Staff recommends approval of this proposal.

DEVELOPMENT SERVICES

Training Refund Group (TRG) in Irvine assisted with development of this proposal for a flat fee of \$5,000.

ADMINISTRATIVE SERVICES

TRG will also perform administrative services for a fee not to exceed 13% of payment earned.

TRAINING VENDORS

To Be Determined

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

8–200

Trainees may receive any of the following:

BUSINESS SKILLS

- Networking
- Selling Skills
- Providing Feedback
- Communication
- Professional Conduct

COMMERCIAL SKILLS

- Fraud (detection, analysis, inadvertent acts)
- Regulatory Review
- Accounting & Audit Update
- Government Update
- Employee Retirement Income Security Act (ERISA)
- A-133 Audits
- AuditWatch Audit Topics
- Securities Exchange Commission Topics
- Employee Benefit Plan Topics
- American Institute for Certified Public Accountants Topics
- Not for Profit Topics
- Employee Stock Option Plan Topics
- Tax Update
- Summer Technical Updates
- Tax Watch
- Estates & Trusts
- Education Foundation Topics
- Cost Segregation
- Business Valuation
- Pension Administration Topics
- Certified Pension Consultant Distributions

COMPUTER SKILLS

- XCM Solutions
- QuickBooks
- Scheduling Software
- Checkpoint Research
- PwC Comperio
- The Number
- Becker CPE
- Micron CE Manager
- Microsoft Office
- Technology Security Update
- CCH Software Suite

- Adobe Software Suite
- T-Value
- Peachtree
- MAS90/200
- Internal Software

MANAGEMENT SKILLS (Managers/Supervisors only)

- Professional Skills
- Time Management
- Efficiency
- Administration
- Professional Conduct
- Management Workshops – Networking
- Supervisory Skills
- Providing Feedback
- Project Management

Note: Reimbursement for retraining is capped at 200 total training hours per trainee, regardless of the method of delivery.