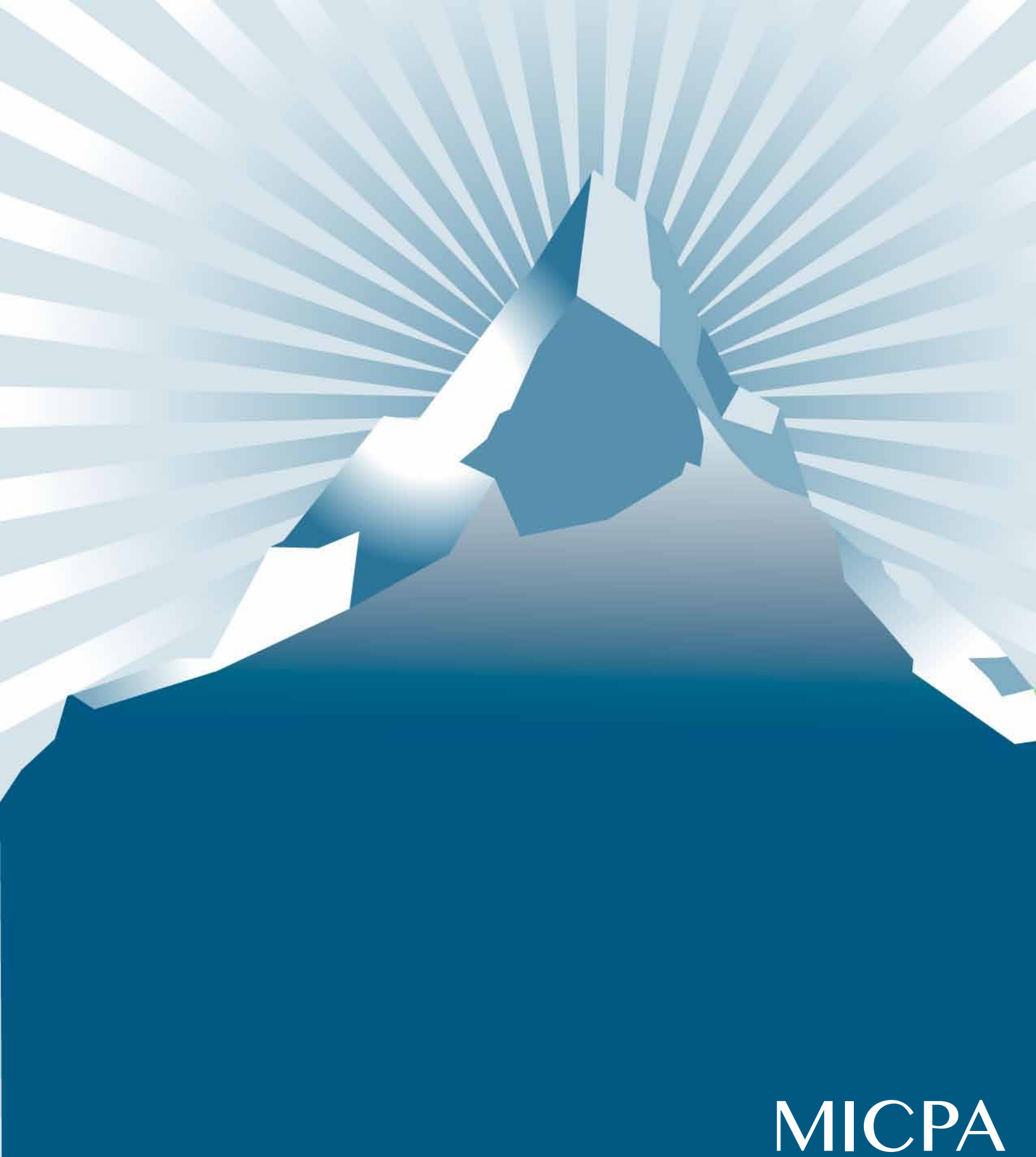




MICPA

Professional Excellence and Knowledge

Sapphire PEAK Certificate Program

PEAK Training and Certification

Professional Excellence and Knowledge



Care and concern rank high on the list of ways BCBSM increases employee engagement and loyalty to retain intellectual capital and boost growth with the best, most skilled people. Using the same high standards, we also try to ensure positive and observable ROI on all efforts, financial or otherwise. When it comes to purchasing training, it's about value derived from dollars spent.

PEAK Training and Certification



Our experienced instructors are a diverse group of well-respected, highly tested, top-notch professionals.

This Sapphire PEAK Certificate Program addresses these values and priorities many ways:

- Provides needed/required CPE for employee recertification, building competencies for the company
- Provides for a progressive learning path
- Provides progression through areas with key and core knowledge
- Provides opportunity for staff to grow professionally
- Increases skill base of all employees to affect productivity in a measurable way
- Allows for a tremendous amount of flexibility in options and efficiencies
- Encourages employees to continue building their knowledge
- Provides a reward after successful completion (builds employee pride)
- Dovetails with individual development goals as recommended by their leaders
- Builds knowledge in the four core directions
- Flexible payment terms, allowing payment to push past any 2016 budget tightening

Please note: All technology programs (denoted with T) are scheduled as a training day, followed by a coaching day the week after. This provides time to apply the training and then follow-up quickly in groups and one-on-one to ensure the immediate realization of ROI.

Professional Excellence And Knowledge (PEAK) training provides relevant education in a flexible format. Offering these courses over a two-year period prevents workloads and other responsibilities from being impeded. Additionally, the plan schedules time between courses to address Continuing Professional Education (CPE) renewal deadlines. This allows you to self-manage your education. The four areas of focus include Business and Operations, Leadership, Technology and Ethics. This combination provides a well-rounded enhancement to everyday responsibilities.

Courses



Summary of Offerings

Leadership		
Course	Hours	Level
Presentation Skills for Success: Make Your Message Compelling	8 Other	Intermediate
Effective Business Writing: Cut Your Writing Time in Half and Double Your Impact	8 Other	Intermediate
Build Your Team: Get Results	8 Other	Intermediate
Critical Thinking Skills: For Financial Professionals	4 Other	Intermediate
Risk Analysis and Management: What Every Financial Manager Must Know	6 A&A 2 Ethics Total of 8	Intermediate
Heartfelt Leadership—How Ethical Leaders Build Trusting Organizations	4 Other	Intermediate
Business and Operations		
Course	Hours	Level
A Common Sense Approach to Performing a Projection or a Forecast	4 A&A	Intermediate
Lean Accounting: Apply Lean Thinking to Financial Management	4 Other	Intermediate
Metrics Management: Choose and Use Key Performance Indicators	8 A&A	Intermediate
Process Improvement for Financial Managers: Enhance Your Bottom Line	8 A&A	Intermediate
Create Reports that Matter: Turn Information into Action!	8 A&A	Intermediate
Shorten Month-End: Closing Best Practices	4 A&A	Intermediate
4 Most Overlooked Business Risks: Preparing for the Future	8 A&A	Intermediate
How Technology Changes Compliance: Using Technology to Comply with Documentation Requirements	4 or 8 Other	Intermediate or Advanced
Ethics		
Course	Hours	Level
Cases in Corporate Ethics: Discuss Real Life Conflicts	4 Ethics	Intermediate
Ethics in the Real World: Living Values for Today	4 Ethics	Intermediate
Ethics of Big Data: Implications Including Internal Auditing & External Reporting	2 Ethics	Basic to Intermediate
Remaining Ethical in the Age of Over-Sharing	2 Ethics	Basic to Intermediate
Ethical Leadership—Power, Influence, Integrity & Trust	4 Ethics	Intermediate
Ethics: Fact or Fiction?	2 or 4 A&A or Ethics	Basic to Intermediate
Ethics in Action: Protect and Defend	4 Ethics	Intermediate
Technology		
Course	Hours	Level
Pre-training Needs Assessment		
Group Training Courses		
One-on-One Coaching and Workflow Automation		

Leadership



Presentation Skills for Success

Make Your Message Compelling

8 Other/Intermediate [JD]/ \$4,700

Presentation skills are essential to effective leaders, especially for finance managers who must tell the story to both internal and external audiences. In this seminar, you learn:

1. To deliver presentations effectively and with confidence.
2. To take “big picture” information and make it relevant to specific audiences.
3. To conduct an effective “question and answer” session.

Includes audience assessment, message and media for delivery, how to get your points across, Q&A sessions. The only way to become an effective presenter is to practice. We introduce concepts and examples, then allow time for you to prepare and deliver a presentation using a topic of your own choosing. Participants will provide each other feedback for improvement.

Effective Business Writing

Cut Your Writing Time in Half and Double Your Impact

8 Other/Intermediate [JD]/ \$4,700

American businesses report losing \$1 billion a year to unclear writing that wastes time, kills contracts and turns off customers.

1. Optimize your time spent in communications as a writer and a reader.
2. Prevent your readers from sending your documents to the circular file, because they require too much effort to read.
3. Write with clear purpose and enjoy the results and timesaving.
4. Be part of the solution, not part of the problem. Write it right the first time.

This seminar combines lecture, discussion, individual hands-on practice exercises and group activities to assist participants in applying the five elements of effective business writing to an industry-specific case study. Participants also get personalized feedback from the instructor on one of their own sample documents (participants are invited to bring a one-page sample of their writing).

Build Your Team

Get Results

8 Other/Intermediate [JD]/ \$4,700

Is teamwork the ultimate competitive advantage? Every manager’s primary purpose is to lead a team. This seminar helps you get every member of your team on the same page, improve performance and realize the potential of the talent you have. This seminar includes 10 case studies for the group discussion.





Critical Thinking Skills

For Financial Professionals

4 Other/Intermediate [JD]/ \$4,300

“What were they thinking?” Why do business leaders sometimes make decisions that severely damage themselves and their organizations? It is tempting to attribute poor choices to a leader’s assumed incompetence, inexperience, bad character or low intelligence – but reality is much more complex. Understand what factors really cause most blunders. When business decisions go badly wrong, financial professionals usually find themselves deeply



involved. This seminar provides conceptual and case study material to better equip you for the challenge. This seminar includes group discussion of three exercises or case

Staff Retention

Attract and Keep the Best People

4 Other/Intermediate [JD]/ \$4,300

Does it seem like you spend far too much time recruiting? Do your people leave just as they become productive? If you think your turnover is because Millennials are different from earlier generations, you probably are not looking at the real source of your problem. Learn the changes you can make now! This session includes three group exercises.

Risk Analysis and Measurement

What Every Financial Manager Must Know

8 A&A + 2 Ethics/Intermediate [JD]/ \$4,700

“What were they thinking?” Why do business leaders sometimes make decisions that severely damage themselves and their

organizations? It is tempting to attribute poor choices to a leader’s assumed incompetence, inexperience, bad character or low intelligence – but reality is much more complex. Understand what factors really cause most blunders. When business decisions go badly wrong, financial professionals usually find themselves deeply involved. This seminar provides conceptual and case study material to better equip you for the challenge. This seminar includes group discussion of three exercises or case studies.

Heartfelt Leadership

How Ethical Leaders Build Trusting Organizations

4 Other/Intermediate [JD]/ \$4,300

Leaders provide the culture, environment, values and incentives that foster and encourage change. Most importantly, great leaders create environments of trust that allow employees to challenge, innovate and work as teams. In a rapidly changing world, heartfelt leaders build great organizations. Understand the qualities of a great leader and find out how you can become a great and heartfelt leader no matter your title or place in an organization.

Business and Operations



A Common Sense Approach to Performing a Projection or a Forecast

4 Other/Intermediate [AA]/ \$3,700

In today's highly volatile environment, projecting future costs and revenues is critical for justifying business decisions. During this session, you gain an understanding of the standards related to performing a projection or forecast. In addition this session covers forecasting tools and techniques that will help you understand and analyze financial data. This session can be designed as either "hands on" to build a projection or a session on the approach to doing a forecast and/or a projection. Preference is up to the individual business.

Lean Accounting

Apply lean thinking to financial management

4 Other/Intermediate [JD]/ \$4,300

Pressures from many sources are forcing financial managers to seek ways to do more with less. Accountants everywhere are rethinking the way they manage. This seminar shows you how to focus on account-

ing's "customer" and deliver greater value. This seminar includes group discussion of four cases.

Metrics Management

Choose and Use Key Performance Indicators

8 A&A/Intermediate [JD]/ \$4,700

Corporate financial managers have long struggled to drive results through their financial planning and control processes. This seminar shows how to build a performance management framework, linking the company's high-level strategic objectives to performance metrics at the individual cost center or profit center level. The result will be an easier-to-use financial planning process that produces better projections and better control. Learn how to move the

dials on every executive's dashboard. This seminar includes five interactive exercises as a vehicle for group discussion.

Process Improvement for Financial Managers

Enhance Your Bottom Line

8 A&A/Intermediate [JD]/ \$4,700

Discover ways to help the company be more profitable through process improvement. This fast-paced, interactive seminar teaches you how to use high level consulting tools and process improvement analysis techniques to identify and implement cost saving opportunities through process reviews. This course makes the experienced financial manager and the professional accountant more efficient and value-added in their respective fields. This seminar uses five case studies, including a process improvement analysis case.



Business and Operations



Create Reports that Matter

Turn Information into Action!

8 A&A/Intermediate [JD]/ \$4,700

Financial managers at all levels produce volumes of reports every year. Unfortunately, not all of these reports generate an equivalent degree of action! Learn how to plan, process and effectively present financial information. This seminar provides answers for those who want to become better catalysts for action. Learn directly from professionals who know how to generate actionable responses to their reports. If you wish to have a greater impact on your organization and your career, you cannot afford to miss this critically important and interactive program. This seminar includes five cases and exercises.

Shorten Month-End

Closing Best Practices

4 A&A/Intermediate [JD]/ \$4,300

Surveys show that the average North American business completes their monthly financial statement closing in five days.

However, some companies are able to close their books in one day or less. Many financial managers who feel pressured to shorten financial statement preparation time struggle with the balance between accuracy and speed. This seminar focuses on the key aspects of every close and provides attendees with methods to prepare better quality financial information more efficiently and in less time. This seminar uses hand-on exercises and provides opportunities for group discussion of the issues relating to performing a quick financial statement closing.

4 Most Overlooked Business Risks

Preparing for the Future

8 A&A/Intermediate [JD]/ \$4,700

We have a tendency to focus on fighting today's fires without spending adequate time on bigger, more important risks inherent in today's inter-connected, competitive world. This seminar drills down into four commonly overlooked business risks, looking at how to anticipate, manage, mitigate or exploit them. We discuss the professional obligations of leaders and management to assess risks and responsibility of internal auditors to evaluate the adequacy of these assessments. Included are systemic risk,

strategic risk, culture risk and management continuity risk. We include group discussion of at least five cases and exercises.

How Technology Changes Compliance

Using Technology to Comply with Documentation Requirements

4-8 Other/Intermediate-Advanced [GZ]/ \$6,500-\$7,000

Documentation requirements are timeless, but the practical means to satisfy them is evolving as business communication shifts to computer devices and as records accumulate in databases rather than in file cabinets. This seminar shows how to use computers, mobile devices and digital records to execute responsibilities and prove your compliance. Modern technology helps create detailed records to prove you did what you were supposed to do. However, adversaries can uncover facts that would have remained hidden in the old days. This is designed to assist finance staff and risk managers. The course is customized for the needs of BCBSM.

Ethics



Cases in Corporate Ethics

Discuss Real Life Conflicts

4 Ethics/Intermediate[JD]/ \$4,300

Anyone who has ever attended a lecture-format ethics seminar knows there is a better way. Cases in Corporate Ethics, provides an opportunity for lively group discussion of real world, ethical dilemmas. We examine eight cases drawn from real-life business conflicts involving corporate financial managers.

Ethics in the Real World

Living Values for Today

4 Ethics/Intermediate[JD]/ \$4,300

Business ethics is not just something “nice to do.” It can create long-term, competitive advantage and be a differentiator in today’s increasingly competitive environment. Walk through eight steps to create an ethical business culture and learn specific ways financial managers can make better ethical decisions. This seminar includes class discussion of recent, real world ethics cases.

Ethics of Big Data

Implications Including Internal Auditing and External Reporting

2 Ethics/Intermediate[AS]/ \$1,750

There are five “ethical decision points” for companies that use, or have access to, big data.

1. The decision to investigate and identify potential big data resources generally.
2. The decision to be alert to, and pay attention to, those specific sources of data that can impact the company’s operations and financial statement reporting.
3. The decision to, how to, and what to query and analyze.
4. The decision to take the results attained from such queries and analytics into account in the company’s operations and internal accounting/reporting.
5. The decision to disclose any or all of the above to financial statement users, consumers, government agencies and other third parties.

This workshop provides an opportunity for participants to discuss and debate the implications of these ethical decision points, and to consider their significance in the context of “real life” cases.

Remaining Ethical in the Age of Over-Sharing

2 Ethics/Basic-Intermediate [JM]/ \$1,750

In an era when sharing a photo of lunch can be considered an “update,” the ethical standards defined for professionals are not as intuitive as they once were. Our expert helps you navigate this new realm by using real-world examples to illustrate the dos and don’ts in ethical social situations. The session is customized for BCBSM by gaining access to internal policies and addressing those directives.



Ethical Leadership

Power, Influence, Integrity and Trust

4 Ethics/Intermediate[JD]/ \$4,300

Leaders naturally wield power and influence at work – but not all use those invaluable tools with integrity. Leaders can be tempted to abuse their power, sometimes in ways that inflict great harm. Because betrayal of faith can destroy careers, organizations and lives, trust is a top prerequisite for principled and ethical leadership. Trust changes everything. Research shows leaders who continually work to earn and keep authentic trust, reap enormous payback in all aspects of doing business. This session addresses the most important concepts for building and maintaining trust and integrity in business. It explains how leaders get comfortable with the dynamics and application of power and influence. You learn the risks and consequences of misusing power and why “winning” so often really means losing. We examine the AICPA Code’s integrity standard and other professional standards pertinent to appropriately exercising power and influence. Includes group discussion of a least three real life cases.

Ethics: Fact or Fiction?

2 or 4 Ethics or A&A/

Intermediate[AA]/ \$2,075 or \$3,750

Ethics provide the foundation for truth and what is expected of CPAs. Ethics: Fact or Fiction? is not your typical technical ethics session. Most professionals “talk the talk” about ethics. But do they really “walk the walk?” Ethical dilemmas are typically highly nuanced. What should be your guideposts in these situations? What causes ethical lapses when most of us are committed to do the right thing? What are your responsibilities to the truth in any situation? This session explores the relationship between truth and what is expected of all of us. We discuss the roles of values, principles and integrity in maintaining your ethics. We use real life examples of thinking errors to prepare you for the best way to navigate any such situation. Included are:

1. Relationship between truth and professionals
2. Three elements that protect the public from lies
3. Universal principles of ethics
4. Thinking errors and ethical lapses
5. Dealing with an ethical dilemma.

Ethics in Action

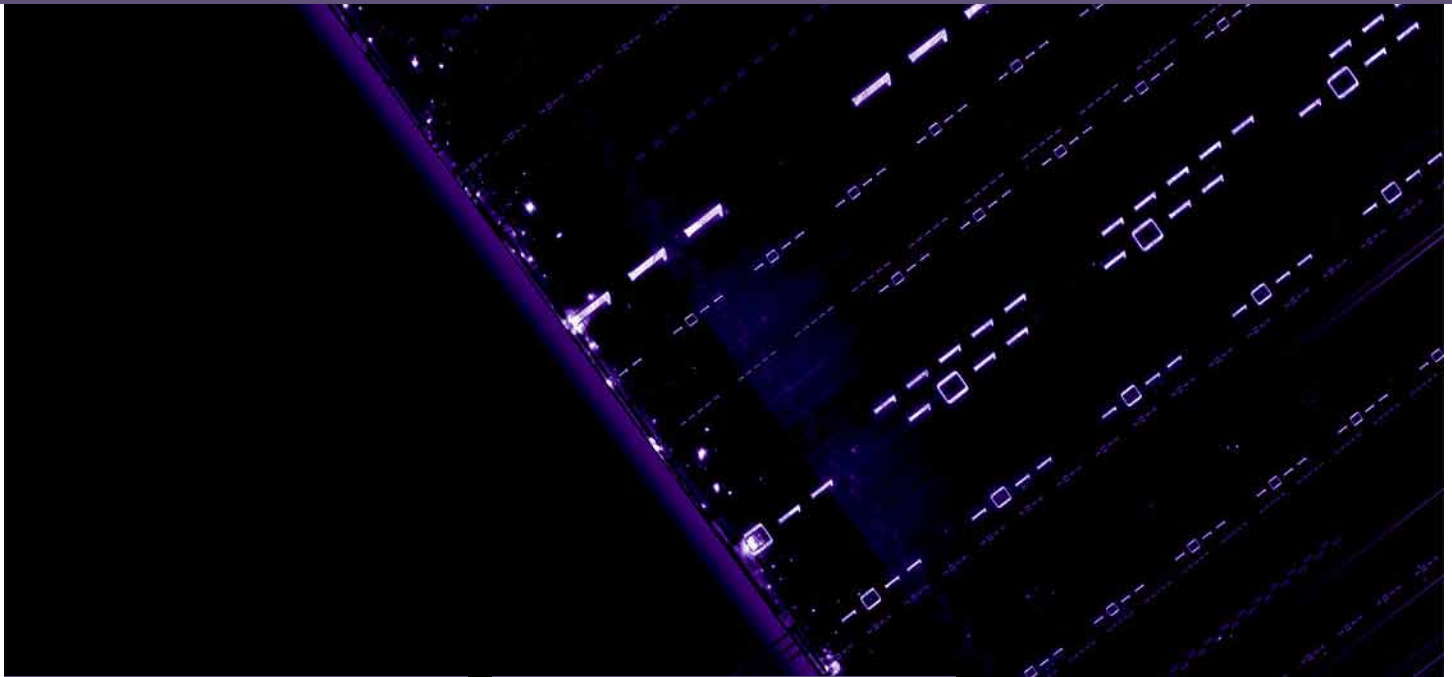
Protect and Defend

4 Ethics/Intermediate[JD]/ \$4,300

“The integrity of business depends on the integrity of its accountants.” In the 1976 movie, Network, Peter Finch played a news anchor so upset with world events that he delivers a TV speech with the famous line “I’m mad as hell and I’m not going to take it anymore.” These days, many financial professionals feel the same way when we learn of foolish business decisions leading to a crisis.

Here we explore a recent history of corporate misdeeds like the problem of “short-termism” and the need for “patient capital.” We look at how we can restore trust in business and protect the integrity of the financial profession. Financial managers inside organizations act as an “early warning system” to make sure the company aligns its business model and risk tolerances. Internal auditors determine if their organization’s risk capacity exceeds its risk appetite. Stewardship’s attributes and what accounting professionals can do to contribute to companies that are more responsible to ALL their stakeholders is important. This seminar includes discussion of real world ethics cases.

Technology



Objective

Raise BCBSM staff proficiency in using software tools we use every day, as well as to automate workflow where possible. The initial emphasis is on Microsoft Excel.

Key Background Information

- There is a pool of 200-300 potential attendees in the extended group.
- There is a strong desire to achieve specific workflow efficiencies.
- There is a request to do some form of pre-training assessment to help ensure the delivery of the proper level and mix of content.
- Excel is the primary focus, but there may be interest in Outlook automation tools training and Visio training. Specifically Excel to Visio integration training.
- BCBSM has a mix of longer-term employees and new employees/interns.
- The objective is to do the training onsite.
- The concept of blending training with one-on-one coaching is appealing to BCBSM.

Proposed Training Methodology

Based on our assessment of BCBSM's training objectives and work environment, we recommend a three-stage approach.

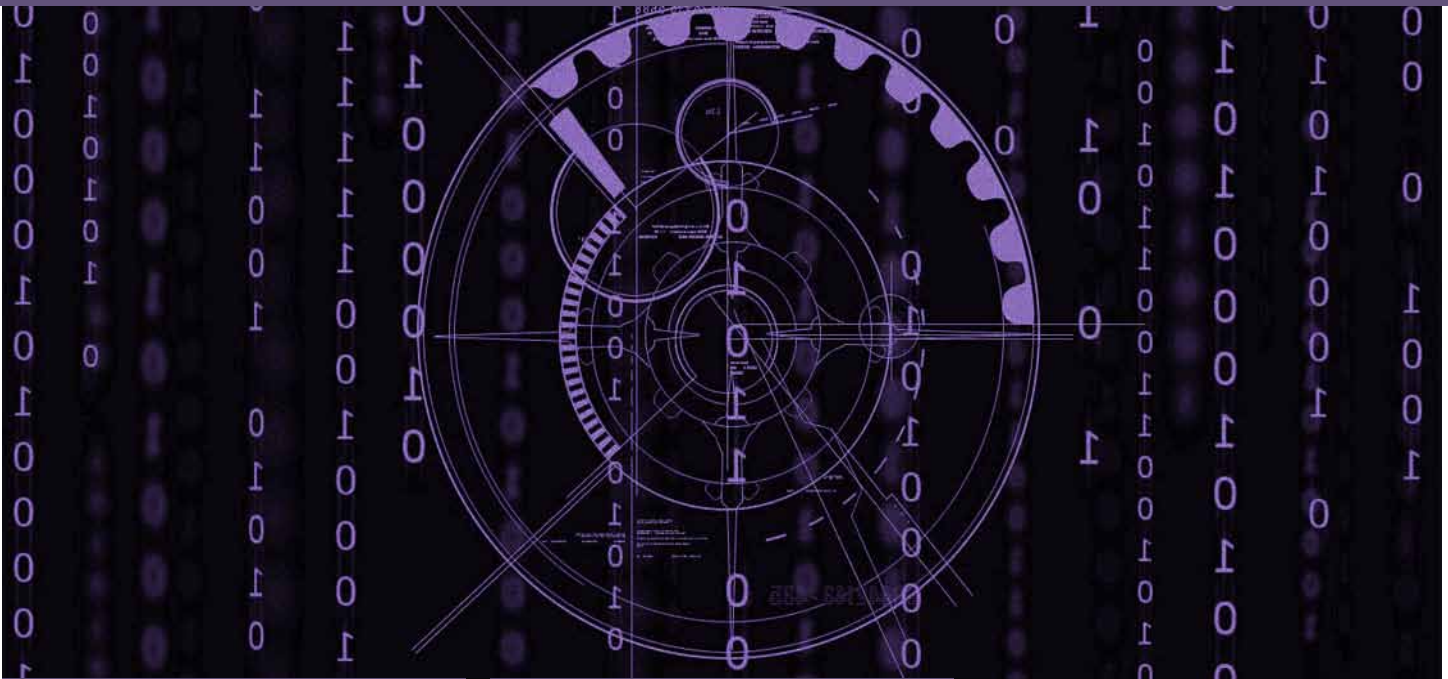
- Pre-training needs assessment
- Group training courses

Pre-training Needs Assessment

The optimal method for establishing appropriate training content and baseline is to understand how BCBSM uses software tools in its daily work activities. This will allow us to develop a much more practical curriculum.

- To accomplish this in a cost effectively, we will use the following approach:
- Select a representative team comprised of each functional work area, i.e. finance, budgeting, etc.
- Facilitate process review sessions (two hours) with the team that identifies the following information:
- Key documents, reports, data and spreadsheets used by the group
- Labor intensive tasks in primary business processes

- Opportunities to introduce workflow automation
- Software features that can have the biggest impact
- Software features that the team would like to focus on
- Analyze session results to establish a curriculum that addresses the following:
- Training for recommended applications
- Recommended curriculum – beginner, intermediate, advanced
- Incorporation of specific BCBSM content (spreadsheets, reports, etc.)
- Present proposed curriculum to the BCBSM Team: Adam, Derek and Janet



Group Training Courses

Phase two will be to provide instructor led group training sessions based on the following attributes:

- Schedule training sessions based on curriculum approved in the assessment phase.
- Training will be presented at BCBSM training facility, using its staff PCs and limiting class size in some cases to ensure quality-training sessions.
- Sessions will be presented in four-hour blocks that include 50% instructor lecture/demonstration and 50% individual work assignments.
- Training sessions will incorporate BCBSM examples wherever practical.
- We will provide the computer display projector and instructor computer.
- Students will be asked to complete an online evaluation for each session attended.

On-on-One Coaching and Workflow Automation

To provide the highest possible return on the training investment, we will provide one-on-one software application coaching and workflow automation assistance. This phase features the following:

- Staff members can request help in applying the techniques learned in class to their specific tasks.
- The instructor will meet with them at their desks to review specific applications and provide recommendations for leveraging software features to improve task efficiency and accuracy.
- The staff member is responsible for doing the work. The instructor is there as a coach and application expert.
- Staff will be required to prepare a brief (one page) report on the workflow improvements made and estimated time-savings.
- In some cases, it may be more practical and productive to do the coaching in small groups, similar to assessment reviews.

Pricing

Based on the approach we are proposing for technology assistance, we believe applying a daily rate is the most practical approach for aligning the cost with the services provided.

The daily rate covers instructor time for a full eight-hour day and can be used for any of these services:

- Pre-training assessment
- Customized curriculum development
- Group training classes
- One-on-one coaching
- Software application support

Here is the daily rate, and we provide volume rate discounts:

- 1-5 days commitment = \$3,775 per day
- 6-15 days commitment = \$3,200 per day
- >15 days commitment = \$2,800 per day



About MICPA

We are the Michigan Association of Certified Public Accountants (MICPA). With over 18,400 members, we are the leading statewide professional organization dedicated to promoting and enhancing the value of the CPA profession. We represent Michigan CPAs working in business, education, government and public accounting.

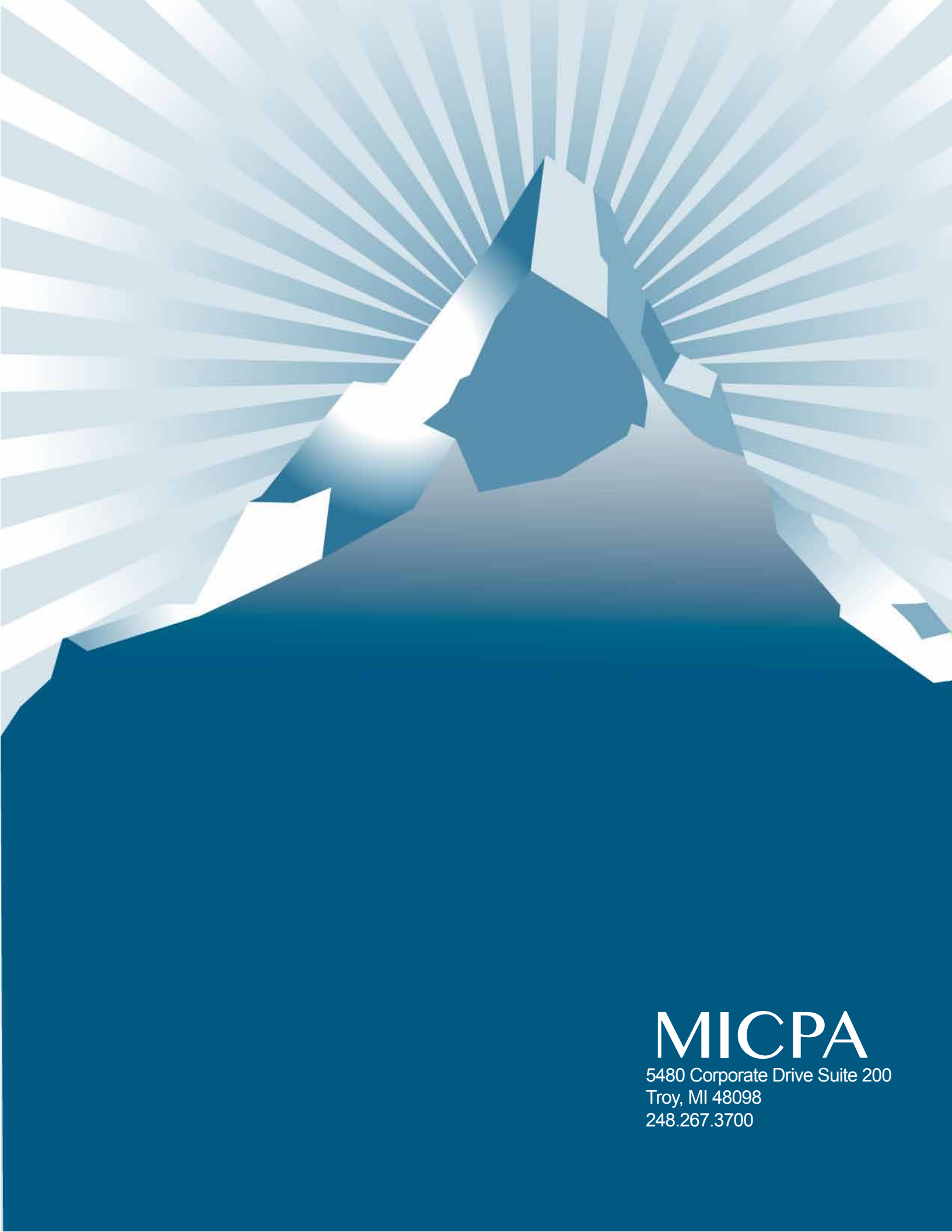
As trusted advisors for both businesses and individuals, MICPA members meet strict statutory and regulatory requirements as CPAs and embrace the highest standards of professional and ethical performance. Since we were founded in 1901, we've been working to keep the profession strong. Our initiatives include:

- *Providing more than 300 quality professional education programs annually to keep members on the leading edge*
- *Leveraging strong relationships with legislators to advocate for CPAs and the public interest*
- *Facilitating a comprehensive quality review program for auditors*
- *Ensuring compliance with a strict Code of Professional Conduct*

Our Vision

CPAs are trusted professionals who enable people and organizations to shape their future. Combining insight with integrity, CPAs deliver value by:

- *Communicating the total picture with clarity and objectivity*
- *Translating complex information into critical knowledge*
- *Anticipating and creating opportunities*
- *Designing pathways that transform vision into reality*



MICPA

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