

CAREER DEVELOPMENT & TRAINING

When you progress, we all benefit.

Career Development and Training

James Moore & Co. (JM&Co.) University

JM&Co. University provides structure and standardization for Continuing Professional Education (CPE) and other training based on an employee's technical experience level, area of concentration i.e., Accounting and Auditing, Tax, TSC, ACS, etc., and the overall needs of the Firm. The goals of JM&Co. University are to:

- Emphasize technical training,
- Identify and provide training that is required for unique experience levels,
- Use existing resources when possible, and
- Present sufficient in-house training for most employees to meet their CPE needs and requirements.

Further information regarding JM&Co. University can be found in the Firm's Training Policies and Procedures Bulletin.

Career Advisor Program

The Career Advisor Program is based primarily upon the semi-annual performance evaluation of all employees by utilizing performance standards known as Core and Job Specific Competencies.

These competencies have been specially identified to help develop the unique blend of technical and human skills and knowledge expected at each position level. Further information regarding the Career Advisor Program can be found in the Firm's Career Advisor Program Bulletins.

In addition to the Career Advisor semi-annual evaluation cited above, tax and A&A accounting employees may receive real-time tax evaluations, after tax season evaluations, and/or engagements evaluations. Performance evaluations are completed on all client engagements that exceed 40 hours. Further evaluations assessing employee performance during tax season are completed after April 15th.

Career Mentoring Program

The Career Mentoring Program complements the Career Advisor Program by enhancing the overall development of Employees. The Career Mentoring Program is based primarily upon a formal one-on-one relationship between an employee and a Mentor who serves as an advocate for the employee like a “big brother or big sister.” Further information regarding the Career Mentor Program can be found in the Firm’s Career Advising Program Bulletins.

CPA Exam

If you are a technical accounting employee, you are expected to have your Florida CPA certification by the time you are promoted to Manager. If a reciprocal license from another state is necessary or advisable, the Office PIC is available to assist.

Reimbursement for CPA examination fees and one-time application fee is made to an employee when all parts of the examination have been successfully completed. An employee who passes all four parts of the CPA exam within two years of their full-time date of hire will be eligible to receive a one-time bonus of \$2,000 payable on the next regularly scheduled pay date following receipt of supporting documentation.

To assist our accounting employees prepare for the CPA examination, the Firm has entered into agreements which allow employees to purchase CPA review materials at a discounted rate. As a further benefit, the Firm will advance the full cost of the review materials interest free, with up to twelve months to repay the loan. Further information on this program can be found in the Firm’s CPA Exam Review Material Purchase Discounts Bulletin.

The cost of the annual CPA license fee is reimbursed by the Firm.

MCSA and MCSE Certifications

If you are an employee in either the ITS or TSC department you are encouraged to earn the MCSA and MCSE certifications. The cost of study materials, practice tests and examination fees will be paid by the Firm. An employee who earns the MCSA certification will receive a one-time bonus of \$500. An employee earning the MCSE certification will receive a one-time bonus of \$1,000. Those employees who earn the

MCSE and who renew the certification can earn an additional bonus of \$500 per renewal no sooner than five years from the date of the previous certification. All bonuses will be paid on the next regularly scheduled pay date following receipt of supporting documentation. If an employee voluntarily terminates their employment within one (1) year of receiving a bonus, the amount of the bonus will be deducted from their last paycheck.

Professional Society Dues and Subscriptions

As an employee of the Firm, you are encouraged to take an active part in recognized professional groups.

Accounting Employees

After becoming a CPA, you should join the American Institute of Certified Public Accountants. The Firm will pay (or reimburse you for) your annual membership dues. The Firm will also pay the annual dues for one other national association such as the American Accounting Association.

In addition to national associations, the Firm will also pay (or reimburse you for) your annual dues for membership in the Florida Institute of Certified Public Accountants (FICPA). The Firm also encourages participation on committees of the FICPA. Subject to the approval of the Office PIC, all out-of-pocket expenses associated with serving as a member of such committees will be reimbursed by the Firm.

Non-Accounting Employees

For all non-accounting employees, the Firm will pay (or reimburse you for) your annual membership dues for one technical society. The technical society must be approved by the Office PIC.

Specialized Courses

Once an employee has completed the Firm's required training it may be mutually advantageous to take specialized courses that are not offered as part of the Firm's training programs. If a course is specifically related to an employee's practice area or

field of specialization, and with prior approval from the Office PIC, the Firm will reimburse you for the cost of tuition, course materials, books and supplies.

To qualify for reimbursement, arrangements must be made with your Career Advisor or supervisor to receive periodic progress reports. Upon completion of the course, the course materials and books become the property of the Firm to be placed in the local office library so that others may benefit from their use. The time spent preparing for and attending classes is personal time and is not chargeable.

Dale Carnegie Courses, Toastmasters Club, Etc.

To succeed in public accounting, it is important to be able to express yourself in a confident and articulate manner. It is equally important to be friendly, outgoing and sociable. As such you are encouraged to improve your skills in these areas by taking Dale Carnegie courses or by joining a Toastmasters Club.

Since it is in your interest as well as the Firm's to develop these skills, with prior approval from the Office PIC you will be reimbursed for half the cost of a Dale Carnegie or similar course. To qualify for reimbursement, arrangements must be made for your Career Advisor or supervisor to receive periodic progress reports.

Tuition Reimbursement Policy

The firm encourages employee self-development and educational efforts by providing reimbursements for expenses associated with obtaining a degree which can enhance an employee's job and/or future positions in the Firm.

Eligibility

All full-time employees (defined as employees who work 30 hours per week or more on average) and whose performance evaluations reflect an overall score of 2.75 or higher are eligible for this benefit after completing two years of service.

Covered Expenses

The Firm's tuition reimbursement policy covers up to \$4,000 per year (for a maximum of two years or

\$8,000) for undergraduate and graduate degree programs through accredited institutions and certain non-accredited programs as determined by the Office PIC. The degree program must have relevance to the employee's current position or provide opportunity for the employee to advance at the Firm.

Eligible expenses include tuition, registration fee, education/on-line fee, and required textbooks (receipts must show title of book purchased). Non-eligible expenses include other fees such as room and board, parking, labs, ID, student services fees, etc.

Application Process and Receiving Reimbursement

Employees must submit a tuition reimbursement application for approval prior to starting their degree program. Only future courses will be eligible for reimbursement; the program will not retroactively reimburse for prior classes or expenses.

You will receive reimbursement for the cost of tuition, course fees, certification fees and required books specific to degree-related coursework up to the maximum described above. Employees may request reimbursement upon successful completion of the course(s) with a grade of "C" or better or "P" (if pass/fail). The firm will pay 100% of these costs up to the maximum benefit allowed, less appropriate taxes as applicable.

Employees will be asked to complete a tuition reimbursement request form and submit applicable receipts.

If you voluntarily terminate employment within 24 months after the date you received tuition reimbursement dollars, you will be responsible for refunding the full amount of the reimbursement to the Firm.

Community Involvement

Charitable and Civic Organizations

Memberships in charitable and civic organizations are encouraged by the Firm. Such memberships and participation should be discussed with and approved by your Career Advisor or supervisor. Dues, memberships and any out-of-pocket expenses as approved by the Office PIC should be submitted for reimbursement.

Making Acquaintances in the Community

An important aspect of professional development is to develop acquaintances outside the Firm. In addition, by maintaining a wide range of outside acquaintances, it demonstrates to the community the quality of the personnel that work for the Firm.

