

Team Recruitment

Human Capital Center Toolbox Series



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What is the PCPS Human Capital Center Toolbox Series?

The Toolbox Series is designed to highlight the learning and tools available in the Human Capital Center (HCC), including templates, action plans, checklists and more. The HCC serves PCPS members by focusing on staffing best practices and providing the resources to master and implement those recommendations. Contributions to the Toolbox Series were made by the AICPA's Specialized Communities, including the Personal Financial Planning, Information Technology, Forensic and Valuation Services and PCPS sections. Visit the 11 segments of the Human Capital Center at pcps.aicpa.org/Resources/Human+Capital+Center/ to discover more.



This tool icon refers to Tools that are available in the PCPS Human Capital Center.

Team Recruitment

Qualified and competent staff members are the foundation of any successful CPA firm. The first step in the staffing process is to recruit the best and the brightest. The PCPS Human Capital Center offers learning tools and resources necessary to build a strong team. These resources will enable you to:

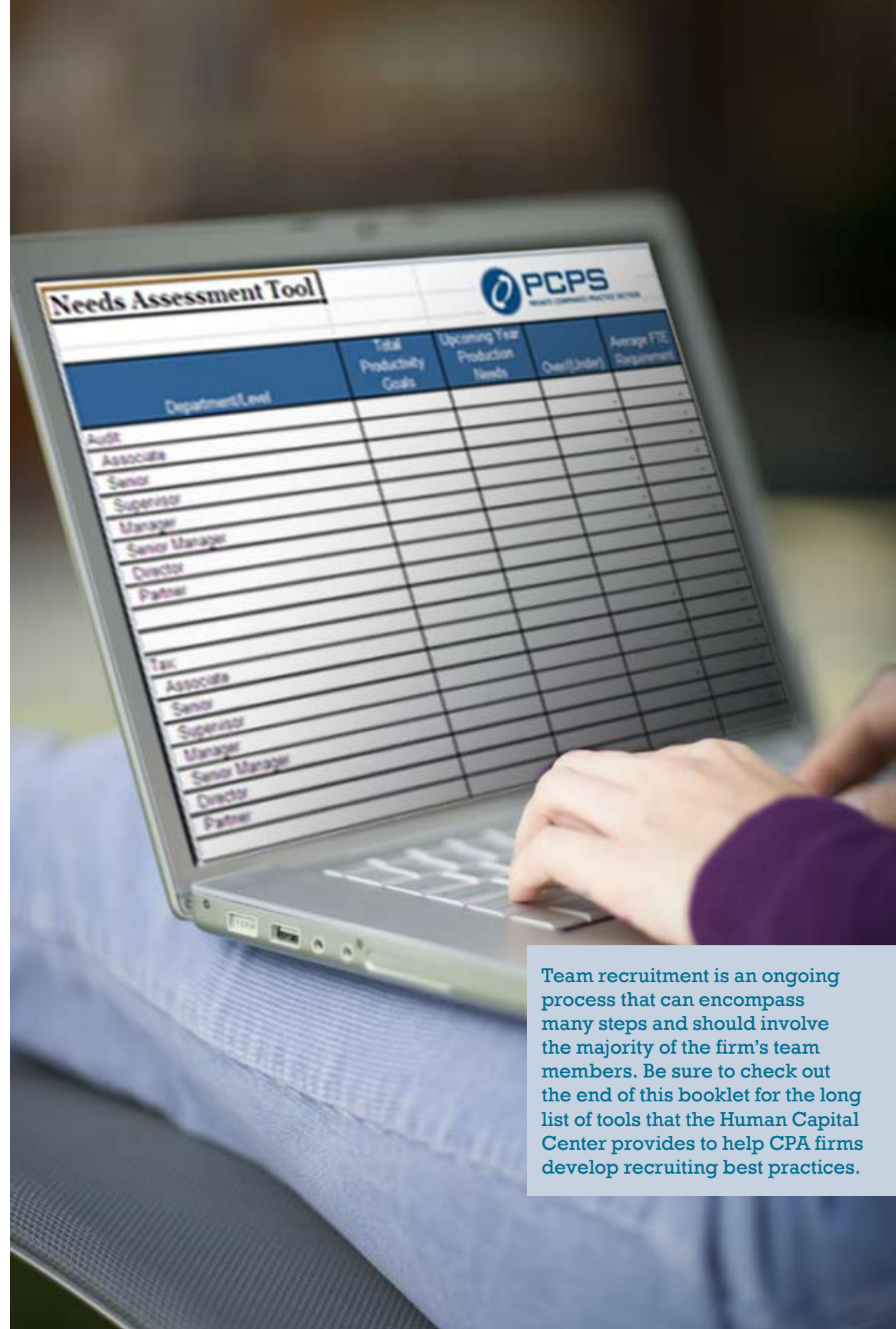
- Assess current team members
- Assess staffing needs
- Evaluate a variety of recruiting methods
- Implement the appropriate recruiting method for your firm
- Learn how to use targeted behavioral-based interviewing techniques

The **Team Recruitment Action Plan** provides a useful timeline and is a great starting point for developing and implementing a recruiting strategy. It is a step-by-step guide that breaks down the recruiting process into manageable tasks, assigns responsibilities and includes even more tools to help you execute these tasks. Designating a recruiting champion or committee can be an effective way to manage the recruiting process. The **Team Recruitment Action Plan** includes:

- Prospecting
- Firm Needs Assessment
- On-Campus Recruiting
- Internship
- Experienced Hire Recruiting

Prospecting

Prospecting is the continuous process of searching for talent that will contribute to your firm's future success. Finding and retaining qualified staff is one of the top Management of Accounting Practice (MAP) issues and has been for more than 10 years.



Team recruitment is an ongoing process that can encompass many steps and should involve the majority of the firm's team members. Be sure to check out the end of this booklet for the long list of tools that the Human Capital Center provides to help CPA firms develop recruiting best practices.

The steps for effective prospecting are outlined in the **Team Recruitment Action Plan**. Some ideas for building prospecting relationships include:

- *Establishing connections with local high school teachers and university professors*
- *Taking advantage of speaking opportunities in on campus chapters of Beta Alpha Psi, the Accounting Society and the National Association of Black Accountants (NABA)*
- *Establishing a mentoring program at your alma mater or local university*

Once you have established connections with high schools and academic professors, reach out to that community to meet the students—they are your pool of new talent. Consider ways to introduce and present your firm to them, while getting to know them. Your firm’s recruiting committee—which could be one person or a team—could plan a picnic, team sporting event, business etiquette lunch or community service day to get to know your prospects. After the event, collect comments from staff and decide which students you would like to pursue further.

Talking to students early in their academic careers is imperative when prospecting, and visiting the classroom is the perfect way to accomplish this. Ask your academic contacts for opportunities where you and your firm’s staff can give a presentation on the accounting profession and explain the benefits of becoming a CPA.

Year after year, the PCPS Top MAP Issues reveals that finding and retaining qualified staff is a major concern for CPA firms with employees.

Firm Needs Assessment

In this phase, you will assess your firm’s staffing needs by evaluating your firm’s goals and vision, understanding your current team resources and evaluating current staff competencies. The PCPS Human Capital Center contains a formula-based tool called the **Team Member Competency Assessment Tool** that will help you objectively determine your staffing needs.

Once you have determined your firm’s additional staffing needs and promoted open positions, you are ready to begin the recruitment phase, which could encompass elements of On-Campus Recruiting, Internships and Experienced Hire Recruiting. Each type of recruiting requires its own strategy in order to be effective. The *PCPS Recruiting and Prospecting Guide* offers a variety of approaches for all three and will enable you to determine which strategies are best for your firm to implement. This learning paper will briefly discuss each of the three hiring techniques and then give a general overview on candidate review and interviewing tips and tricks.

On-Campus Recruiting

In this era of limited experienced hires to pull from, on-campus recruiting could be critical for your firm. Developing a recruiting committee can be a highly effective way of managing these efforts. Whether the committee is one person or a team of employees, your firm can better position itself to attract the best and the brightest candidates by implementing an organized and creative recruiting campaign.

The first step in an on-campus recruiting strategy is to plan in advance which campuses your firm will visit and how many events will be hosted in the office. Starting with a local school, then expanding the geographic area slowly is often the most successful strategy. Use your prospecting contacts to assist with your on-campus campaign. Additionally, you should contact the university’s career center to inquire about career fairs and on-campus interview schedules. The **Sample Recruiting Letters and Telephone Scripts** will

help you ask the correct questions and get the right information from the career center.

Once the on-campus interview schedule is set, your firm should plan a pre-interview reception the night before. This will allow you to get to know candidates in a fun, social setting prior to the formal interview. Use the **Pre-Interview Reception Script**, which you can find in the PCPS Team Recruitment Tools section, to plan the event and prepare an introduction.

Some additional items to communicate to your firm's interviewers to prepare them for the on-campus interviews include: dress code (professional), what to bring (firm literature, business cards) and directions to the interview site. Preparing interview packets, which include questions, evaluation forms and candidates' résumés is a great strategy to ensure a smooth on-campus recruiting event.

After the on-campus interviews, the recruiting committee should elicit feedback from interviewers and select recruits who will continue in the interview process. Staying in touch with candidates is vital to keep the momentum going. Office visits can serve as a follow-up to the on-campus event as well as a second round of interviews.

Internships

Once you've developed a presence on local university campuses, it's time to establish a formal internship program. This provides an excellent way for both the firm and the candidate to "kick the tires" and determine if it's a good fit. Remember that the internship is not a job; it is a learning experience. The fundamental success of an internship program is having an organized plan.

Determining the goals of the internship is crucial to the design and success of the program. Find out if an internship is a required part of the student's curriculum and what must be accomplished during the experience in order to receive credit toward the accounting degree. Alternatively, the internship program can be as formal or informal as your firm desires; however, it should consider these basic elements:

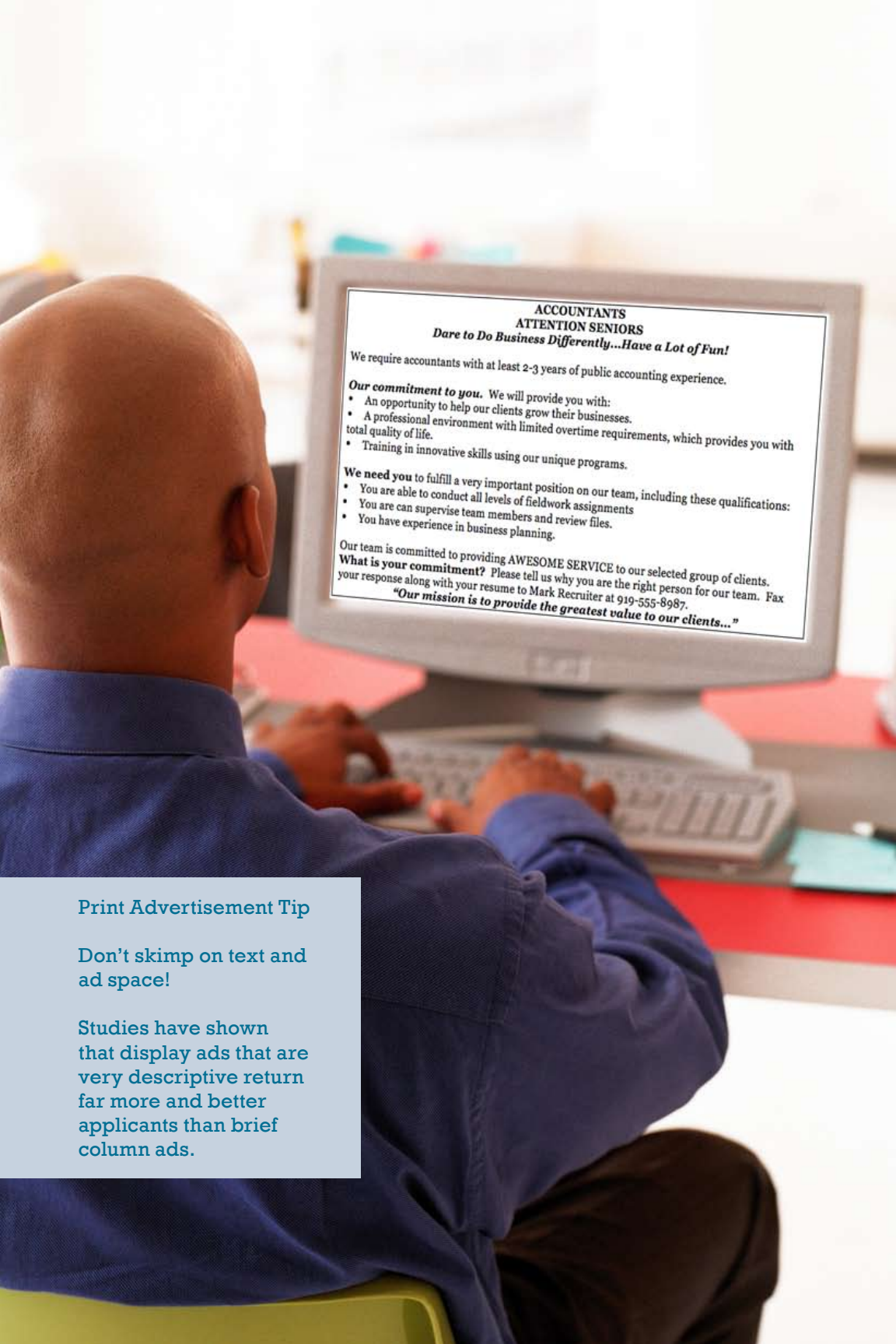
- *Assignments that allow the intern to see as many aspects of the job as possible, yet simple enough for the intern to comprehend*
- *Smaller jobs that allow the intern to follow tasks from beginning to end in order to see the "big picture"*
- *Jobs that provide a breadth of exposure across industries and sizes*

An intern mentoring program is an important aspect of the internship. Ideally, the mentor and intern should meet several times throughout the internship to assess progress, experiences, hardships and successes. Some elements to consider when assigning a mentor include:

- *Age and experience, usually no more than two years ahead of intern*
- *Job assignments, generally should be assigned to different jobs*
- *Supervision, generally should not be a direct supervisor of the intern*
- *Personal aspects, such as educational background and goals*
- *Service line, generally should be the same for intern and mentor*

Feedback is an essential factor in a successful internship program. The intern should receive feedback frequently and in small increments, since internships are typically for a short period of time. The intern should be evaluated using the same system upon which full-time team members are evaluated.

An internship program can be an excellent way to attract and evaluate quality talent. The PCPS Human Capital Center offers a collection of resources on the development, implementation and management of a successful internship program.



Print Advertisement Tip

Don't skimp on text and ad space!

Studies have shown that display ads that are very descriptive return far more and better applicants than brief column ads.

Experienced Hire Recruiting

The CPA labor market seems extremely limited for experienced hires. PCPS firms are constantly stating that finding experienced CPAs is difficult, if not impossible. Many seem to believe that it's a lack of degreed professionals that were readily available due to the CPA stigma and less-than-attractive work environment. Yet studies have shown the significant decrease in the number of people available in the entire labor market, period. There are half as many Generation Xers as there were the Boomer generation before them. The census numbers keep dropping. With that in mind, PCPS tools are geared toward recruiting at the collegiate (or earlier) levels; however, there are some useful tools to help on the experienced hire side as well.

Advertising

Advertising is one of the most common methods of generating applicants. Such advertisements must be designed and written in such a way as to appeal to the target audience and attract high-quality candidates.

The advertisement copy, in whatever medium, can be broken down into five parts.

- **Headlines** should include the firm name and logo
- **The position** should be described in terms of department size, to whom the position is responsible, duties and support
- **Requirements** should lay out the education, training and other skill sets
- **Incentives** should be described in terms of pay, benefits, job satisfaction, working conditions, training and personal development, hours and travel
- **Contact information** should state how to apply or whom to contact

There are several types of media to consider when advertising to experienced hires: newspapers, professional journals, the Internet and team member referrals. Newspaper advertising is the most

traditional, but don't skimp on text and ad space. Studies have shown that display ads that are very descriptive return far more and better applicants than brief column ads. Professional journals allow you to reach a specific, targeted group with certain skill sets, while newspapers allow you to reach a geographic community, which is beneficial if you are looking to hire someone local.

The Internet

The Internet is the fastest growing source of employment advertising. It offers fast, low-cost, 24/7 advertising to a far greater market than any other medium. This is the method you will want to use to reach the younger generation, and it is quickly becoming a necessity. In fact, using social networking platforms, such as MySpace.com and Facebook.com among the many others, is one of the hottest trends in recruiting right now. MySpace.com alone will enable you to reach more than 65 million people, the majority of whom are between the ages of 16 and 34, making it the perfect tool to recruit new hires and experienced hires alike. What these social platforms allow you, the recruiter, to see is a user profile that typically includes geographic, educational and work-related information. The ability to see this information opens doors to the inevitable pitfalls of these networking websites—too much information.

Users are allowed to post pictures and hobbies, neither of which are relevant to the hiring process, but may affect your perception of that person as a candidate. Additionally, because these sites are not job sites, you need to manipulate your search criteria creatively in order to track down your target candidates. Searching for candidates is only one way of recruiting on a social networking website. Many of these sites allow you to post employment advertisements so that the candidates will come to you. Ernst & Young LLP and the Central Intelligence Agency (CIA) have jumped on this recruiting bandwagon.

Team Member Referrals

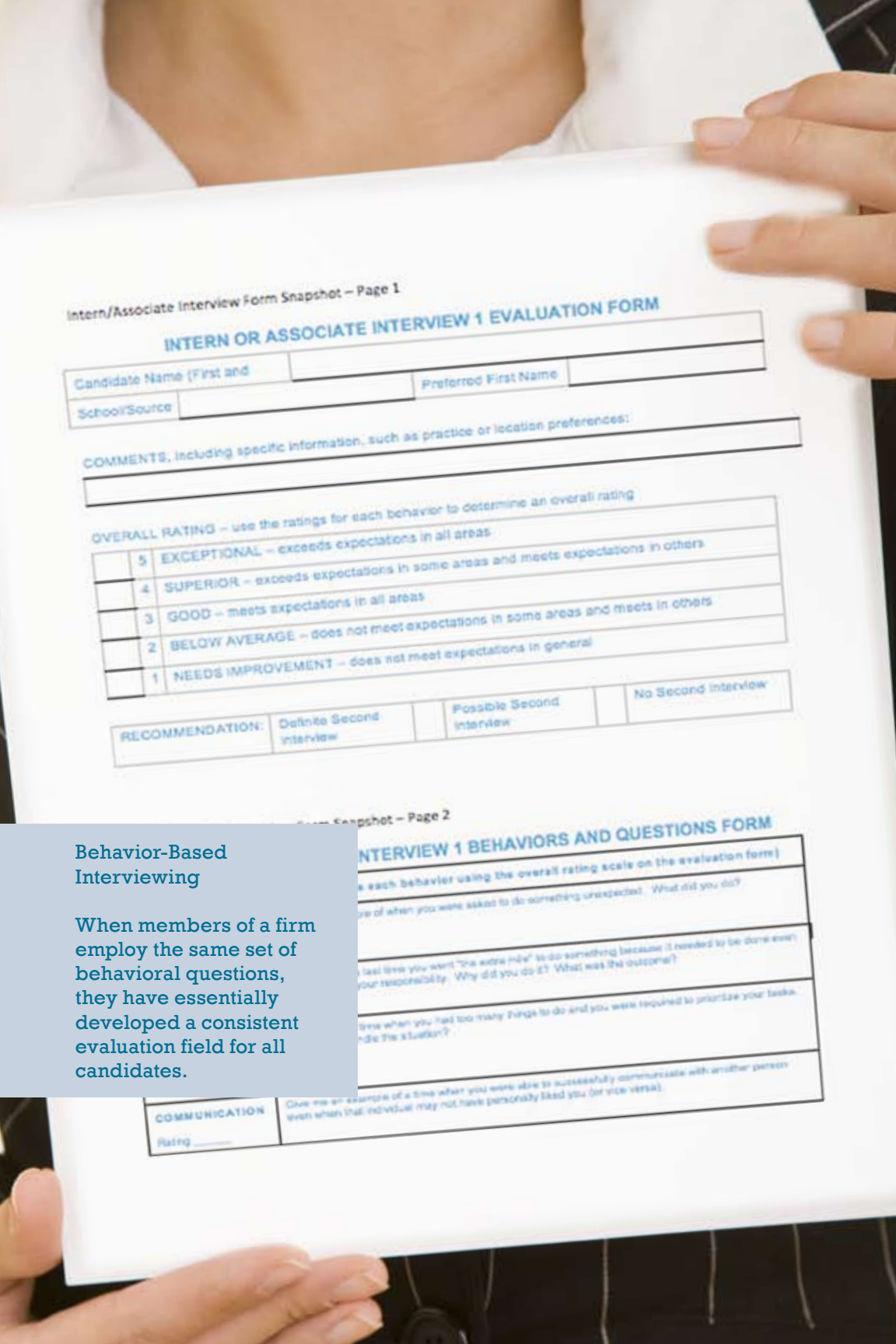
Team member referrals are quite different from the recruiting methods described earlier. This strategy makes sense because team members know the business, know the firm culture and know the skills and attributes necessary for a successful employee. Compensating them via a bonus for referring potential recruits is a great incentive for them. Think about it—if your employees are happy, they will want to refer their qualified peers. If they are unhappy because they may be working long hours or have a heavy workload, encouraging them to find experienced hires to lessen the load is a great incentive. The key is to make the bonus worthwhile. A firm can pay upwards of \$10,000 to recruit a qualified CPA; wouldn't you rather pay an employee \$5,000 to do the same thing? Creating a fee schedule is recommended. Here's an example:

- *Entry-level candidate: \$0 (your goal is to hire an experienced candidate)*
- *Administrative candidate: \$1,000 – \$2,000*
- *Experienced associate or supervisor: \$2,000 – \$5,000*
- *Manager or above: \$5,000 – \$10,000*

Keep in mind that the fee should be fair and that employee referrals can be your greatest source of experienced hire candidates.

See the following page for more tips and information on behavior-based interviewing.

Visit aicpa.org/pcps and become a member for access to an array of tools and resources for developing your firm's team recruitment strategy. To find out if your firm is already a member, email pcps@aicpa.org.



Intern/Associate Interview Form Snapshot – Page 1

INTERN OR ASSOCIATE INTERVIEW 1 EVALUATION FORM

Candidate Name (First and Last)	Preferred First Name
School/Source	

COMMENTS, including specific information, such as practice or location preferences:

OVERALL RATING – use the ratings for each behavior to determine an overall rating

5	EXCEPTIONAL – exceeds expectations in all areas
4	SUPERIOR – exceeds expectations in some areas and meets expectations in others
3	GOOD – meets expectations in all areas
2	BELOW AVERAGE – does not meet expectations in some areas and meets in others
1	NEEDS IMPROVEMENT – does not meet expectations in general

RECOMMENDATION:	Definite Second Interview	Possible Second Interview	No Second Interview
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INTERVIEW 1 BEHAVIORS AND QUESTIONS FORM

Rate each behavior using the overall rating scale on the evaluation form)

Describe a time when you were asked to do something unexpected. What did you do?

Describe a time when you went “the extra mile” to do something because it needed to be done even if it was not your responsibility. Why did you do it? What was the outcome?

Describe a time when you had too many things to do and you were required to prioritize your tasks. How did you handle the situation?

Describe a time when you were able to successfully communicate with another person even when that individual may not have personally liked you (or vice versa).

COMMUNICATION	Rating _____
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Behavior-Based Interviewing

When members of a firm employ the same set of behavioral questions, they have essentially developed a consistent evaluation field for all candidates.

Recruiting Tips & Tricks

Whether interviewing college candidates or experienced hires, it’s important to have a consistent system for interviewing. Here are some tips for your recruiting process. For more information, visit the PCPS Human Capital Center at pcps.aicpa.org/Resources/Human+Capital+Center/

Firm Profile

When recruiting and prospecting, it is critical to market your firm with a professional image as well as a unique positioning and selling message. In assessing your recruiting strategies, consider the perspective of a talented and qualified candidate—why would he or she want to work for your firm? The *PCPS Recruiting and Prospecting Guide* will walk you through developing a firm profile and effective marketing strategies.

Résumé Review

In reviewing a résumé, you are looking for evidence that the applicant possesses the background, skills, education and experience qualifications.

Behavior-Based Interviews

One of the most effective interviewing techniques for our profession is the behavior-based interview. Often delivering the questions successfully is just as difficult as delivering the answers because the purpose is to elicit detailed responses rather than a “yes” or “no” answer. A complete set of **Interview Questions by Role** is available in the PCPS Team Recruitment Tools section.

Behaviors:

Adaptability	Leadership
Attention to detail	Negotiation
Relationship-building	Problem solving
Communication	Risk-taking
Initiative	Teamwork
Innovation	Technical/professional knowledge

In the Human Capital Center tools, these questions are incorporated into interview evaluation forms that use a simple and dependable rating scale and give instructions on opening and closing the interview. When members of a firm employ the same set of behavioral questions, they have essentially developed a consistent evaluation field for all candidates. This is a great first step.

Now firms must learn how to most effectively use behavior-based interview questions in terms of how to ask the question and then dig deeper into the candidate's answers. Also, preparing for the interview requires some effort, but you will be rewarded with having a better assessment process for conducting the interview. It is important to determine who will conduct interviews, where and when they will take place, and how the selection decisions will be made. The Interview Tips and Tricks learning document details the learning and preparation steps required when conducting various types of interviews, such as telephone-screening interviews and office visits.

Behavior-based interviewing is a skill that anyone can master with guidance and practice. Get your team members started today.

Background Investigations

Background investigations are an important step in the selection process and are recommended when hiring a new employee at any level. Reference-checking can serve either as a substitute or as an addition to background checks. Refer to the **Reference Check Screening** script in the PCPS Team Recruitment Tools section to use when conducting these types of conversations.

Communicating with Applicants

Each stage of the selection process requires communication of arrangements and decisions, some more difficult to deliver than others. There are **Sample Recruiting Letters** available in the PCPS Human Capital Center that address several common scenarios, such as advising candidates that they were not successful in reaching the interviewing stage or advising applicants that they were unsuccessful in getting a position.

Access These Tools at aicpa.org/PCPS:

Team Member Competency Assessment Tool

Team Recruitment Action Plan

High School Recruitment Presentation

High School Recruitment Presentation Speaker's Guide

Sample Recruiting Letters and Telephone Scripts

Offer Letters

Reference Check Screening

Candidate Database

Pre-Interview Reception Script

Intern Assessment

Intern Feedback

Telephone Screening Interview

Interview Questions by Role

Intern or Associate Interviews

Senior or Supervisor Interviews

Manager or Partner Interviews

Sample Interview Questions for Support Staff



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