FOUNDATION FIRST

manager-readiness.com

FOR ORGANIZATIONS | MANAGER READINESS PROGRAM

You promoted them because they were your best. Now they are struggling. And their team is feeling it.

> *Developed by Shelley Lewis-Mercier, CPA, MBA (HR), SHRM-CP, former CFO, former senior HR executive, and ICF-certified coach with a perspective few others can offer: someone who has personally owned budgets, managed controllers, led HR functions, and lived the consequences of poor management transitions.*

Foundation First strengthens your finance leadership bench.

Promoting strong performers into management without preparation is one of the most consistent and costly decisions organizations make. The gap between technical excellence and management effectiveness is real, predictable, and entirely addressable.

Foundation First reduces the organizational risk of failed management transitions — before the costs compound.

EXECUTIVE SUMMARY

Five questions every executive buyer asks. Answered.

The problem	Failed first-time management transitions. Finance and accounting professionals promoted for technical excellence who are not prepared for the fundamentally different demands of the management role.
Business impact	Manager productivity loss, team performance drag, HR escalations, avoidable turnover, delayed succession readiness, and the compounding cost of problems that a more prepared manager would have prevented.
Why this is different	Built specifically for finance and accounting by a former CFO and senior HR executive who has personally owned both the financial and people consequences of underprepared management. Not a generic leadership program adapted for your industry.
Investment	Private cohort (minimum 8): $3,750 CAD per person. Public cohort enrollment (1–7): $4,500 CAD per person. All payments upfront per cohort. No instalment plans.
Expected results	Faster manager effectiveness, fewer HR escalations, reduced avoidable turnover, stronger decision-making under pressure, and a finance leadership bench prepared for what comes next. Progress measured through pre- and post-program Manager Readiness Assessments.

WHO SHOULD ATTEND

Foundation First is designed for these roles.

Most effective when participants are in or approaching their first management role. The earlier the intervention, the lower the organizational cost.

- Newly promoted accounting managers and supervisors, in the role within the past 12 months
- Newly promoted finance managers: analysts, senior accountants, or FP&A professionals stepping into management
- Controllers managing people for the first time, particularly those who managed up to this point from a technical contributor role
- Finance leaders with fewer than three years of management experience — who have not received formal management preparation
- High-potential senior accountants preparing for management — proactive investment before the promotion, when habits are still forming
- Public accounting professionals promoted to manager or supervisor, specifically senior accountants taking on team responsibility for the first time

> This program is not designed for: experienced managers with three or more years of management experience, senior executives seeking strategic leadership development, or professionals in non-finance or non-accounting roles.

WHY THIS MATTERS NOW

The management transition has never been harder to navigate.

The conditions your new finance managers are stepping into are more demanding than those their predecessors faced. The gap between technical excellence and management readiness is widening.

Leaner Teams, Higher Stakes

Finance teams are being asked to do more with fewer people. A new manager who is unclear about their role, reluctant to delegate, or avoiding difficult conversations creates compounding inefficiency that smaller teams cannot absorb.

A Tighter Talent Market

CPA talent is in demand across Canada. Retaining strong performers is harder and more expensive than it has ever been. Team members who feel poorly managed do not stay. They have options.

Hybrid and Remote Work

Managing people you cannot see requires deliberate communication, clear expectations, and consistent follow-through. These are skills that need to be built. The cost of getting this wrong in a distributed team is higher than it was in an office environment.

Increasing Complexity of the Finance Role

Finance professionals are being asked to contribute strategically, not just technically. First-time managers who cannot delegate remain stuck in execution, leaving the strategic contribution their organization needs undone.

> **The management transition has always mattered. Today, the cost of getting it wrong is higher, and the internal support available in most organizations has not kept pace.**

THE REAL COST

Three predictable costs when you promote without preparing.

These are not theoretical. They are patterns every finance leader has seen.

> What the research shows: Replacing a skilled employee costs 50 to 200 percent of annual salary depending on role seniority and specialization. For finance and accounting professionals, that range consistently sits at the higher end. (SHRM; Work Institute 2024 Retention Report)

Manager Productivity Loss

Your new manager continues doing individual contributor work because they do not know how to delegate or direct effectively. They manage by doing rather than enabling.

You are paying a manager salary for senior accountant output.

Team Performance Drag

Without clear direction, consistent feedback, and confident leadership, team members underperform, disengage, or leave. Often before you realize the connection to management quality.

Replacing a senior accountant or manager: $75,000–$120,000.*

HR Escalation

Avoidable conflicts, unaddressed performance issues, and people problems that a more prepared manager would have resolved early consume HR and leadership time instead.

Preventable issues compound into expensive interventions.

> For many organizations, preventing a single avoidable departure can pay for an entire cohort. The full cost of one management-related departure extends well beyond recruitment fees. It includes delayed decisions, rework, team disengagement, manager burnout, HR time, and executive attention: costs that accumulate long before anyone submits a resignation letter.

- Recruitment and onboarding costs
- Manager burnout and reduced effectiveness
- Lost institutional knowledge
- Team disengagement and reduced output
- Delayed decisions and rework
- HR time on preventable conflicts
- Damage to team culture and morale
- Executive time on escalated issues

** Replacement cost estimate based on SHRM research and Work Institute 2024 Retention Report, which estimate the cost of replacing an employee at 50–200% of annual salary depending on role seniority and specialization.*

WHAT THE GAP ACTUALLY LOOKS LIKE

Progressive experience is necessary. It is not sufficient.

The most common assumption about new managers is that years of progressive technical experience have prepared them. In practice, the gap shows up in ways that are invisible to the manager and immediately felt by the team.

> A controller I worked with had grown through the organization from a junior role. He was technically excellent, deeply trusted, and had earned every step of his progression. When he became a manager, he continued doing what had always worked: he focused intensely on the work in front of him. What he did not realize was that his team experienced that focus as unavailability. People began to hesitate before bringing him questions. They waited longer than they should have, made avoidable errors, and some quietly started looking elsewhere. He was not unapproachable. He was unaware. One direct conversation shifted the dynamic entirely. But that conversation only happened because someone invested in understanding

> the gap between his intention and his team's experience. That investment is what Foundation First systematizes. — Shelley Lewis-Mercier, CPA, MBA | Founder, Foundation First
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> A financial analyst on my team was responsible each month for updating a complex accrued revenue model I had originally built and defended with our executives and external auditors. The model was hers to operate. In my mind, it was still mine. One day she came to me with our corporate controller, clearly uncomfortable. She told me the model was missing a structural element that would become increasingly significant as the business grew. She was right. We revised the model immediately, following her approach. The gap had been there for years. It only surfaced because she genuinely owned the work and felt safe enough to question it. When a manager holds onto work that belongs to the team, the team loses more than the opportunity to develop. The organization loses what the team might have found. Delegation is not a time management strategy. It is how organizations discover what they do not yet know. — Shelley Lewis-Mercier, CPA, MBA | Founder, Foundation First

For further reading on these patterns (delegation failure, difficult conversation avoidance, and the peer-to-manager transition). Visit manager-readiness.com/resources.

Why Generic Programs Do Not Solve This

The gap Foundation First addresses is specific.

GENERIC LEADERSHIP TRAINING	FOUNDATION FIRST
• Assumes participants already understand the management role • Focuses on communication styles and motivation theory • Designed for experienced managers seeking further development • No finance or accounting industry context • Does not address the peer-to-manager transition • Does not address delegation, authority, or role identity	• Starts with what actually changes when you become a manager • Focuses on role clarity, authority, and professional capability • Designed specifically for first-time managers • Built by a CPA for finance and accounting environments • Addresses the peer-to-manager transition directly and explicitly • Builds the skills that progressive experience does not automatically develop

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ORGANIZATIONAL OUTCOMES

What your organization gains.

Measured in the business terms that matter to finance leaders.

Faster Manager Effectiveness

Managers make decisions faster, escalate fewer issues, and lead teams with greater consistency from Month 1. Role clarity replaces trial and error. The team pays less for the manager's learning curve.

Reduced Avoidable Turnover

The people most likely to leave under poor management are often your strongest performers — the ones with the most options. Managers who lead well keep teams engaged and reduce the departure risk that costs the most.

Fewer HR Escalations

Managers learn to address performance issues early and directly, before they become formal complaints or HR interventions. Less HR time on preventable conflicts means more HR capacity for strategic work.

A Stronger Leadership Bench

Managers who are developed well develop their own people well. Foundation First builds the finance leadership bench your organization will need in three years. It starts with the managers you have promoted today.

THE PROGRAM

The Core 4: four months. Four essential foundations.

Each module leads with the organizational impact. Each one produces a specific, measurable shift in management behaviour.

01 The Role Shift

FROM PEER AND INDIVIDUAL CONTRIBUTOR TO MANAGER

> Organizational impact: Faster transition to management effectiveness. Reduced confusion around authority and accountability. Fewer misunderstandings rooted in undefined role expectations.

Participants learn what actually changes when they step into the management role, how to renegotiate relationships with former peers, and how to let go of the identity that got them promoted. The foundation on which all other management capability rests.

Your managers stop doing the wrong job.

02 Time, Attention and Priorities

ENABLING THE TEAM RATHER THAN DOING THE TEAM'S WORK

> Organizational impact: Managers stop being the bottleneck. Teams develop greater capability and independence. Manager productivity shifts from execution to leadership.

Participants learn how managerial time should actually be spent, delegation frameworks specific to finance and accounting environments, and how to shift from execution to enablement. This is where the productivity cost of underprepared management is most directly addressed.

Your managers stop being the bottleneck.

03 Authority, Trust and Confidence

LEADING WITH CLARITY RATHER THAN SEEKING APPROVAL

> Organizational impact: Managers make decisions faster with less escalation upward. Teams experience more consistent direction. Leadership capacity increases without requiring executive intervention.

Participants learn to build authority through consistency and genuine investment in their team's success. Confidence rooted in role clarity rather than personality. Decisions made with clarity rather than hesitation.

Your managers make decisions with confidence instead of hesitation.

04 Conversations That Prevent Problems

EARLY INTERVENTION RATHER THAN ESCALATION

> Organizational impact: Fewer formal HR complaints. Performance issues addressed earlier and more effectively. HR and executive time freed from preventable escalations.

Participants learn to deliver feedback clearly and calmly, address issues early before they escalate, and manage performance through clarity rather than avoidance. This is where HR escalation costs are most directly reduced.

Your managers resolve problems before HR needs to.

PROGRAM DELIVERY

Designed to fit how finance and accounting professionals actually work.

Live Cohort Sessions

Two live sessions per month via Zoom. All participants are finance and accounting professionals in their first management role. Maximum 15 participants per cohort. Context is shared. Conversations are specific.

Office Hours with Shelley

One hour per month with direct access to Shelley. Participants bring actual challenges from their teams. Solutions are practical and immediately applicable.

Self-Paced Content

Recorded sessions, frameworks, and application exercises on the Foundation First learning portal. Content is accessible when participants need it, not only when the session runs.

Scheduling Flexibility

Private cohorts can be scheduled to avoid peak periods. Sessions are recorded. Organizations with managers across time zones are accommodated in virtual delivery.

Time commitment per participant: Approximately 15 hours per month over four months. | Completion: Foundation First Manager Readiness Certificate. | CPD: Approximately 60 structured hours. May qualify for CPA CPD requirements. | Measurement: Pre- and post-program Manager Readiness Assessment included.

IMPLEMENTATION

From initial conversation to cohort start in four to six weeks.

1. Organizational Needs Call

We discuss your organization's needs, promotion patterns, timing, and goals. 30 minutes.

2. Custom Proposal

We provide pricing, scheduling options, cohort structure, and expected outcomes specific to your context.

3. Enrollment

Participants receive welcome materials and pre-program Manager Readiness Assessment before the cohort begins.

4. Program Delivery

Cohort begins. Monthly progress check-ins available for HR and leadership sponsors throughout.

PERSPECTIVES FROM PROFESSIONALS SHELLEY HAS DEVELOPED AND COACHED

Thirty years of developing people.

Foundation First launches its first cohort in September 2026. The following reflect Shelley's thirty years of developing professionals across finance, HR, and leadership roles.

> Working under Shelley helped me grow and develop as a first-time manager in ways I did not expect. She was always available, but she rarely gave the answer. Instead, she gave me the space to talk through a situation and arrive at the conclusion myself. That approach built something more valuable than knowledge; it built confidence. I learned to trust my own judgment, even in conversations with people who had more experience and more tenure than I did. She also modeled something that is harder to teach: how to be genuinely approachable while still holding a clear standard of performance. You wanted to work with

> her because she gave you room to grow while making it clear that she was there when you needed her. I would recommend Foundation First to any first-time manager who wants to rethink what the role actually requires, and who wants to grow into it with real support. — J.H., Head of Finance
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> Shelley was more than my manager. She was a true mentor whose guidance shaped my confidence. She gave candid feedback, even when it was hard to hear, because she wanted me to grow and succeed. She saw potential in me before I saw it in myself. Her guidance extended beyond my professional work into how I think about my career and myself. She shared her wisdom generously, and the lessons I carry from working with her go far beyond the workplace. — S.L., Director, Finance Department

Additional testimonials from Foundation First participants will be added following the September 2026 cohort. To speak with Shelley about her experience developing finance teams, contact shelley@manager-readiness.com.

A PERSPECTIVE MOST LEADERSHIP PROGRAMS CANNOT OFFER

Shelley Lewis-Mercier

CPA, MBA (HR Specialization), SHRM-CP, ICF-Certified Coach, Former CFO

> "I have sat in the CFO seat watching talented managers struggle with things nobody had prepared them for. I have sat in the HR seat addressing the conflicts and departures that resulted. Foundation First was built from both perspectives."

Most leadership programs are built by consultants, coaches, or HR professionals who have observed finance teams from the outside. Foundation First was built by someone who has personally owned budgets, retention decisions, promotion cycles, succession planning, and performance management — and who has seen firsthand, from both the financial and the human side, what it costs when management transitions go wrong.

Over thirty years, Shelley has led finance and HR teams, managed through fiscal year-end and organizational change, and developed managers at scale across both functions.

- CPA (Chartered Professional Accountant)
- MBA, Human Resources Specialization
- SHRM-CP (Society for Human Resource Management)
- ICF-Certified Professional Coach
- Former CFO and Senior HR Executive
- 30+ years leading finance and HR teams in Canada

INVESTMENT

The return begins before the cohort ends.

The return on this investment is measured not only in retention, but in better decisions, stronger teams, and managers who become leaders faster.

BEST VALUE **Private Cohort** **$3,750** CAD per participant | minimum 8 | save $750 per person A dedicated cohort for your organization. Scheduling adjusted for busy season and fiscal cycles. Company-specific case studies available on request. Best for organizations promoting multiple managers simultaneously.	**Public Cohort Enrollment** **$4,500** CAD per participant | standard individual rate Enroll one to seven managers into existing quarterly public cohorts. Best for organizations with a small number of new managers who benefit from peer diversity across organizations.

> In plain terms: A private cohort of eight costs $30,000. Replacing one team member who leaves because of poor management costs conservatively $75,000 to $120,000.* For many organizations, preventing a single avoidable departure can pay for the entire cohort.

Private cohort investment examples: 8 participants: $30,000 | 12 participants: $45,000 | 15 participants: $56,250 | All prices in CAD | Full payment per cohort

** Based on SHRM research and Work Institute 2024 Retention Report. Replacement costs estimated at 50–200% of annual salary depending on role seniority.*

Strong technical performers do not automatically become strong managers. Give them the preparation this role requires — before the costs of not doing so compound.

NEXT STEP

Let's determine whether Foundation First is the right fit for your organization.

A 30-minute Organizational Needs Call to discuss your context, your managers, and your goals. A custom proposal follows within the week.

Book an Organizational Needs Call — shelley@manager-readiness.com

Or visit manager-readiness.com/for-organizations to request a proposal directly.

shelley@manager-readiness.com | manager-readiness.com | First cohort: September 2026