

BYLAWS OF THE CHAPTERS
OF
THE NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

ARTICLE I – CHAPTER ACTIVITIES

1.1 Rules and Regulations —The Chapter shall at all times be subject to all rules and regulations prescribed from time to time by the New York State Society of Certified Public Accountants (hereinafter referred to as the “Society”), its Board of Directors, or its Foundation for Accounting Education.

1.2 Chapter Activities — In general, and subject to the limitations provided in Section 1.3 hereof, it shall be the function of the Chapter to foster, promote and further within the geographical areas assigned to it the purposes and objectives of the Society, which are stated in its certificate of incorporation as follows:

“To cultivate, promote and disseminate knowledge and information concerning accountancy and subjects related thereto; to establish and maintain high standards of integrity, honor and character among certified public accountants; to furnish information regarding accountancy, and the practice and methods thereof to its members, and to other persons interested therein, and to the general public; to protect the interests of its members and of the general public with respect to the practice of accountancy; to promote reforms in the law; to provide lectures and to cause the publication of articles, relating to accountancy and the practice and methods thereof; to correspond and hold relations with other organizations of accountants, both within and without the United States of America; to promote social intercourse among its own members, and between its own members and the members of other organizations of accountants, and other persons interested in accountancy or related subjects; and to do any and all things which shall be lawful and appropriate in furtherance of any of the purposes herein before expressed.”

1.3 Limitation of Chapter Activities —The scope of the Chapter’s activities shall be subject to the following limitations:

(A) The Chapter shall not engage in activities that would affect the Society membership, the responsibility of the Society to the public, or the integrity.

(B) The Chapter shall not communicate with (a) any Federal, State or Local governmental body, bureau, commission or unit, or (b) any national or state professional society, concerning matters affecting the Society as a whole.

(C) In respect to the matters referred to in (A) and (B), it shall be the function of the Chapter to make recommendations to the Society in implementing the policies of the Society among its members and within the area assigned to the Chapter. The Board of Directors of the Society shall evaluate the recommendations to determine their effect on the Society as a whole.

(D) Any Chapter committee, whose functions are alike to those of a Society committee having statewide scope, shall act only in conformance with the policies of the Society or its Foundation committee with respect to all matters coming within the scope and jurisdiction of such Society committee.

(E) Any Chapter program whose functions are alike to those of a Society program having statewide scope, shall act only in conformance with the policies of the Society or its Foundation with respect to the development and implementation of the program. Programs shall be directed within the area assigned to the chapter.

ARTICLE II -- MEMBERSHIP

2.1 Classes of Membership — Membership in the Chapter shall consist of two classes: Members and associate members.

2.2 Eligibility — A member or associate member of the Society with an office in, employed in, or residence in the area assigned to the Chapter shall automatically become a member or associate member of the Chapter.

2.3 Ex Officio Members — The president of the Society shall be ex officio a member of the Chapter.

2.4 Suspension or Termination of Membership — Membership in the Chapter shall be concurrent with membership in the Society, and suspension or termination of membership in the Society shall automatically result in the suspension or termination of membership in the Chapter, with respect to the member or associate member involved.

2.5 Voting — Only members shall have the right to vote.

ARTICLE III — MEETINGS

3.1 Number — There shall be no less than five (5) meetings of the Chapter within any fiscal year. One meeting shall be the annual meeting, which shall be held either in April or in May, as the Chapter shall elect.

3.2 Time, Place and Agenda — The president shall designate the time, place and agenda for any meeting, except that a meeting shall be held within one month from the receipt by the president of a petition for a meeting, signed by not less than five (5) members or ten percent (10%) of the members entitled to vote, whichever is greater, and the agenda for such meeting shall include the matters set forth in the petition. If the petition is not for a meeting but for the inclusion of a matter on the agenda for a meeting, the matter shall be included on the agenda for the meeting no later than the first meeting held after one month from the receipt by the president of the petition.

3.3 Notice of Meeting — Notice of all meetings shall be given in writing to the members, personally or by mail, at least five (5) days but no more than fifteen (15) days before the date of the meeting. The notice shall set forth the time, place and agenda of the meeting.

3.4 Quorum — Ten (10) members or ten percent (10%) of the members entitled to vote, whichever is greater, shall constitute a quorum.

3.5 Parliamentary Procedure — The rules of parliamentary procedure set forth in Robert's Rules of Order shall apply.

ARTICLE IV -- EXECUTIVE BOARD

4.1 Composition and Tenure — The Chapter Executive Board shall consist of (a) the officers, (b) the immediate past president and additional members (referred to as the “elected Board members”) selected from the chapter membership at large, who shall be nominated and elected as provided in Article VII hereof. The number of elected members shall be four (4), if at the previous February 1 the Chapter had no more than fifty (50) members. The number of elected members shall be eight (8), if at the previous February 1 the Chapter had more than fifty (50) members. Associate members shall not be eligible for membership on the Board. The president shall be chairperson of the Board. The immediate past president shall serve for the fiscal year following his service as president. An elected Board member shall serve for two (2) fiscal years following the annual meeting in relation to which his election takes place or until the election of his successor, whichever is later. The term of office of one-half of the elected Board members shall expire each year. All officers and board members must be members of the Chapter.

4.2 Resignation, Removal or Vacancy — The provisions of Section 5.3 hereof shall be applicable to the resignation or removal of any member of the Chapter Executive Board and the filling of any vacancy on the Board in the same manner as applicable to similar situations involving officers of the Chapter. The election or designation of a member of the Chapter Executive Board to Chapter officer shall create a vacancy on the Board.

4.3 Authority —The Chapter Executive Board shall administer the activities of the Chapter and oversee its fiscal responsibilities.

4.4 Meetings and Procedures — The president shall designate the time, place and agenda for any meeting of the Chapter Executive Board, except that a meeting shall be held, on at least three (3) days’ notice, within ten (10) days from the receipt by the president of a petition for a meeting, signed by at least three (3) members of the Board. A meeting of the Board may be held at any time and place upon waiver of notice of such meeting subscribed by all the members of the Board. A majority of the members of the Board shall constitute a vote of the Board. The Board may make its own rules for the conduct of its meetings. The Board, through the secretary, shall report on any action taken by it at the next meeting of the Chapter, shall keep a record of its proceedings, and forward a copy of the record to the Society.

ARTICLE V -- OFFICERS

5.1 The officers shall be a president, not more than two (2) vice presidents (one of whom is designated president-elect), a secretary and a treasurer. All officers shall be members. No member shall hold more than one office at a time, except that a member may be elected as secretary-treasurer.

5.2 Term — Each officer shall hold office for the fiscal year following the annual meeting beginning June 1 after his election takes place, or until the election of his successor, whichever is later. The term of an officer designated to fill a vacancy shall be the unexpired term of his predecessor. Election to an office is for one year and does not imply succession to another office.

5.3 Resignation, Removal or Vacancy — The resignation of an officer shall be tendered in writing to the Chapter Executive Board. Any officer may be removed for cause by vote of at least two-thirds of the members of the Chapter Executive Board. If vacancy occurs in any office, the Chapter Executive Board shall designate a member to fill the vacancy.

5.4 Duties of the President — The president shall preside at all meetings of the Chapter and the Chapter Executive Board. He/she shall enforce the bylaws of the Chapter. He/she shall perform all executive and other duties ordinarily pertaining to the office of president or delegated to him/her by the Chapter Executive Board. He/she shall file with the Board of Directors of the Society, not later than May 31, a report of the Chapter's activities during the preceding fiscal year.

5.5 Substitute for President — If the president is temporarily unable or unwilling to act, the following shall act in his stead in the order named: the president-elect, a vice-president, the secretary, the treasurer.

5.6 Duties of President-Elect — The president-elect shall perform all executive and other duties ordinarily pertaining to the office of vice-president or delegated to him/her by the Chapter Executive Board or the president.

5.7 Duties of Vice President — If the president-elect is temporarily unable or unwilling to act, the Chapter Executive Board shall designate a member to act in his/her stead.

5.8 Substitute for President-Elect and Vice President — If the president-elect or vice president is temporarily unable or unwilling to act, the Chapter Executive Board shall designate a member to act in his/her stead.

5.9 Duties of Secretary — The secretary shall be secretary of all meetings of the Chapter and the Chapter Executive Board. He/she shall give notice of all meetings requiring notice. He/she shall keep a record of the proceedings of all the meetings. He/she shall perform all other duties ordinarily pertaining to the office of secretary or delegated to him/her by the Chapter Executive Board or the president.

5.10 Substitute for Secretary — If the secretary is temporarily unable or unwilling to act, the Chapter Executive Board shall designate a member to act in his/her stead. If the secretary is temporarily unable or unwilling to keep a record of the proceedings of a meeting, a member designated by the presiding officer at the meeting shall act in his/her stead.

5.11 Duties of Treasurer — The treasurer shall have executive charge of the finances of the Chapter. He/she shall deposit all funds in a bank or banks designated by the Chapter Executive Board and make all transactions designated by the Board. He/she shall make all payments of ordinary and current operating expenses, on approval of the vouchers by the president or vice president. No expenditures for extraordinary expenses and special appropriates outside of the approved budget shall be made without the approval of the Executive Committee of the Society. All payments shall be made by checks signed by the treasurer or by the president in the absence of the treasurer. He/she shall report to the Chapter Executive Board in the manner and frequency designated by the Board. He/she shall perform all other duties ordinarily pertaining to the office of treasurer or delegated to him/her by the Chapter Executive Board or the president.

5.12 Substitute for Treasurer — If the treasurer is temporarily unable or unwilling to act, the Chapter Executive Board shall designate a member of the Chapter Executive Board to act in his/her stead.

ARTICLE VI – NOMINATING COMMITTEE

6.1 Composition and Tenure —The Nominating Committee shall consist of three (3) members, none of whom shall be an officer, a member of the Chapter Executive Board or a member of the Nominating Committee for the preceding fiscal year. A member of the Nominating Committee shall serve until the close of the fiscal year in which he/she was elected or designated. The committee shall elect one of its members as chairperson.

6.2 Selection of Committee — The members of the Nominating Committee shall be elected by the membership at a Chapter meeting held at least two (2) months but no more than four (4) months before the annual meeting. The notice of the meeting shall contain an announcement that the members of the Nominating Committee will be elected at the said meeting. Nominations for members of the Nominating Committee shall be made from the floor at the meeting. If no more than three (3) nominees are nominated and seconded, the election shall be conducted by written ballot in the same manner as provided in Section 7.5 hereof, and the three (3) nominees receiving the highest number of votes shall be declared elected members of the Nominating Committee.

6.3 Vacancy — If a vacancy occurs in the Nominating Committee, the Chapter Executive Board shall designate a member, other than a member of the Executive Board or a member of the Nominating Committee for the preceding fiscal year, to fill the vacancy. A vacancy shall automatically occur if a member of the Nominating Committee becomes a member of the Chapter Executive Board.

ARTICLE VII – NOMINATIONS AND ELECTIONS

7.1 Election Meeting — The election of officers and members of the Chapter Executive Board shall be held at the annual meeting of the Chapter or at any adjournment of such meeting.

7.2 Nominations by Nominating Committees — The Nominating Committee shall certify by a report, filed with the secretary at least 40 days prior to the date of the annual meeting, its nominations for officers and members of the Executive Board, and that the nominees have consented to serve if elected, but none of the nominees shall be members of the Nominating Committee. The report of the Committee shall be mailed by the secretary to the members at least 30 days prior to the date of the annual meeting. The secretary shall set forth with the report the same personal information with respect to each nominee as appears or would appear on the Society's records and a fair summary of the Chapter activities of each nominee.

7.3 Nominations from the Floor — Nominations of members for the elective offices referred to in Section 7.1 hereof, other than those recommended by the Nominating Committee, may be made from the floor by any member, at the meeting at which the election takes place, provided the nomination is seconded by another member and the nominee consents to serve if elected.

7.4 Election with Ballot — If nominations are made from the floor for any of the elective offices, the election in respect to such office shall be conducted by written ballot. The presiding officer shall appoint three (3) inspectors, none of whom shall be an officer, a member of the Chapter Executive Board or a nominee. The inspectors shall receive and count the ballots and make a report to the presiding officer of the number of votes cast, the person for whom cast and the office for which cast. The nominee for each office receiving the highest number of votes for that respective office shall thereupon be declared elected by the presiding officer.

7.5 Election without Ballot — If there is no nomination for an elective office other than the nomination made by the Nominating Committee, the nominee shall automatically be deemed elected at the annual meeting.

ARTICLE VIII – COMMITTEES

8.1 Committees — The standing committees of the Chapter shall be those enumerated in Section 8.4 hereof. The Chapter Executive Board may recommend to the Society other committees as they deem desirable from time to time and they or he/she may specify the number of members to comprise each such committee.

8.2 Composition — The president shall annually designate the members of each committee and the chairperson of each committee. The president and secretary shall be members ex officio of each committee. Associate members shall be eligible to serve on any committee, unless membership on the committee shall be restricted to members of the Chapter by these bylaws. The provision of this section shall not apply to the Nominating Committee.

8.3 Duties of Committees — All committees shall annually submit to the Chapter Executive Board on or before June 1st a program of proposed activities for the ensuing year. It shall be the duty of the chairperson of each committee to have minutes of all meetings held by such committee submitted promptly to the Chapter Executive Board in order that they may be maintained in the files of the Chapter's continuing historical record of the activities of the committee. Each committee shall make an annual report to the Chapter Executive Board, to be filed with the secretary and the Society no later than May 31st of the fiscal year.

8.4 Standing Committees — The standing committees of the Chapter and the scope of activities of each such committee shall be as follows:

- (A) Committee on Membership — The committee shall encourage membership in the Society and the Chapter. It shall supply to those eligible, information concerning the activities of the Society and the Chapter, and the requirements for admission.
- (B) Committee on Meetings — The committee shall arrange and supervise the program of meetings of the Chapter and shall encourage maximum attendance at such meetings by such steps as it shall deem most effective.
- (C) Committee on Public Relations — The committee shall plan and conduct all matters concerning the encouragement and advancement of better understanding and relations of the Chapter and the profession with the general public, and with other professional groups and organizations within the Chapter area, subject, however, to the limitations provided in Section 1.3 hereof. The committee shall cooperate with the like committee of the Society and shall refer to said committee any matters arising which are of concern to the profession as a whole, as distinguished from matters arising of purely local interest.
- (D) Committee on Budget — The committee shall consist of three (3) members, one of whom shall be the Treasurer. It shall prepare and submit to the Chapter Executive Board a proposed budget covering the Chapter expenditures for the coming fiscal year.
- (E) Committee on CPE — The committee shall consist of a minimum of one member who serves as the Chapter CPE Liaison. This committee is responsible for assuring that all CPE programs developed by the Chapter members comply with the CPE standards mandated by the Society.

ARTICLE IX – FISCAL MATTERS

9.1 Fiscal year —The fiscal year shall begin on June 1 of one year and end on May 31st of the following year.

9.2 Annual Budget — The Chapter Executive Board shall adopt a proposed budget covering the Chapter operations for the current fiscal year. The proposed budget shall be presented not later than December 1st to the Budget Committee of the Society for submission to the Board of Directors. Upon approval by the Board of Directors of the proposed budget as submitted or amended, it shall become effective as the budget of the Chapter, and the Society will make available to the Chapter the necessary funds therefor. No expenditure shall be made in a fiscal year unless it is authorized or ratified by the Society Board of Directors. The Chapter Executive Board may, in an emergency, authorize the contracting of a debt or an expenditure, not exceeding two hundred dollars (\$200.00) in amount, for purposes not provided in the budget, but such action shall immediately thereafter be submitted to the Board of Directors for approval or ratification, and if so approved or ratified, the budget shall be deemed amended accordingly. Expenditures from endowments, special funds or donations shall be budgeted as expenditures, and a corresponding amount budgeted as revenue.

9.3 Annual Audit — The annual audit shall be conducted by the firm of auditors appointed by the Society Board of Directors, in conjunction with the audit of the Society books and records. All documentation must have been submitted by June 30th of the next fiscal year.

9.4 Chapter Funds — Chapter CPE fund balances are incorporated into their general fund balances which are combined with the Society's General Fund balance. The chapter funds are to be accounted for as "funds" of the Society for payment of local expenses.

ARTICLE X – AMENDMENTS TO BYLAWS

10.1 Approval of Board of Directors — Amendments to the Bylaws which govern all chapters must be adopted and approved by the Board of Directors of the Society.

10.2 Proposals to Amend — A proposal to amend the Bylaws may be initiated by the Chapter Executive Board or by a majority vote of the members present at a duly held meeting of a Chapter, provided that the text of the proposed amendment is set forth in the notice of such meeting. Upon approval of a proposed amendment by the Chapter Executive Board or the membership of a Chapter as aforesaid, the secretary shall transmit it to the Board of Directors of the Society for its consideration and action.

ARTICLE XI – SUSPENSION OR DISSOLUTION OF CHAPTER

11.1 Suspension or Dissolution — The Board of Directors of the Society may, in its sole and absolute discretion, suspend or dissolve the Chapter.

11.2 Liquidation — In the event that the Chapter is suspended or dissolved by the Board of Directors, all the property, funds and records of the Chapter shall become the property of the Society.

NEW YORK STATE EDUCATION DEPARTMENT
Part 70, Regulations of the Commissioner of Education

Section 70.6 Continuing Education.

(a) Applicability of requirement. (1) All licensees engaged in practice of public accountancy in this State, as defined in Education Law, Section 7401, either full time or part time, and required under article one hundred thirty of the Education Law to register triennially with the department to practice, shall complete the continuing education requirements in accordance with this section, except those licensees exempt from the requirement pursuant to paragraph (2) of this subdivision. The practice of public accountancy, as defined in Education Law, section 7401, requires both (i) the use of the title public accountant or certified public accountant or any other representation, express or implied, that the licensee is acting or offering to act as an independent accountant or auditor, or as a person having expert knowledge in accounting or auditing, and (ii) the offer or performance of services for a fee which includes signing, delivering or issuing a financial, accounting or related statement, or opinion or report thereon.

(2) **Exemptions and adjustments in the requirement.** (i) The following licensees are exempt from the continuing education requirement:

(a) licensees whose practice is restricted to services provided for an employer other than a licensee, partnership or professional service corporation offering or practicing public accountancy,

(b) licensees who are not engaged in public practice and who have filed a statement with the department declaring such status; and

(c) new licensees for the triennial registration period during which they are first licensed.

(ii) The department may make adjustments to the mandatory continuing education requirement for good cause acceptable to the department which prevent compliance with all or part of the requirement. Good cause shall include personal illness certified by a physician, military service and extreme hardship which makes it impossible to comply with the requirement in a timely manner. Good cause shall not include family or business commitments, except for unforeseen serious family problems occurring during the last six months of a registration period.

(b) **Minimum continuing education requirement.** (1) During each year of the triennial registration period, an applicant for registration shall have the option of:

(i) completing a minimum of forty contact hours of acceptable formal continuing education in recognized areas of study; or

(ii) completing a minimum of twenty-four contact hours of acceptable formal continuing education concentrated in any one of the following three subject areas: auditing, accounting, or taxation.

(2) Licensees reentering public practice shall notify the department and shall document 24 hours of continuing education completed in the 12-month period prior to return to public practice. Following reentry, the licensee shall complete a pro rata portion of the mandated three-year requirement for the option selected pursuant to paragraph (1) of this subdivision on the basis of one-half of the number of hours required under the option selected for each full six-month period from the date of reentry to the next registration date.

(c) **Eligible Programs.** (1) As used in this section, acceptable formal continuing education shall mean formal programs of learning which contribute to professional practice, maintain or increase professional knowledge and which meet the requirements of this subdivision.

(2) Except as otherwise provided in paragraphs (3) or (4) of this subdivision, to be acceptable to the department, recognized continuing education areas of study shall consist of instruction conducted by sponsors approved pursuant to subdivision (e) of this section in the following

subjects only: accounting; auditing; taxation; advisory services; and specialized knowledge and applications related to specialized industries. The types of formal programs that may be accepted by the department shall include:

- (i) university and college courses, credit or noncredit;
- (ii) professional development programs and technical sessions of national, state and local accounting organizations and firms in the practice of public accountancy approved by the department; and
- (iii) other organized educational and technical programs relevant to the practice of public accountancy that are approved by the department.

(3) In addition to instruction pursuant to paragraph (2) of this subdivision, the following activities may contribute to meeting the continuing education requirement, provided that the number of contact hours allowed for such activities for any licensee shall not exceed one-half of the total number of hours claimed for the three-year continuing education requirement:

(i) preparing and teaching a course offered by an approved sponsor, provided that the instruction is in the subjects set forth in paragraph (2) of this subdivision further provided that such teaching shall not be accepted where the licensee has taught the material. The continuing education hours allowed will be on the basis of actual presentation hours, plus up to two additional hours for actual preparation time for each hour taught; and

(ii) authoring an article published in a peer-refereed journal or a published book dealing with one of the subjects set forth in paragraph (2) of this subdivision.

(4) Educational programs or courses in the subjects specified in paragraph (2) of this subdivision and offered by a person or organization which has not been disapproved as a sponsor pursuant to subdivision (e) of this section may be accepted, in whole or part, towards the continuing education requirement provided that such courses or programs are offered and conducted in another state or country by sponsors approved by licensing authorities of that jurisdiction or the National Association of State Boards of Accountancy under standards substantially equivalent to those of the department; or are completed by the licensee in the pursuit of educational goals other than the continuing education requirement. A licensee claiming credit for such courses shall submit such satisfactory evidence of the content, completion and purposes of the courses as it may be required by the department.

(d) Measurement of continuing education study. Continuing education credit shall be granted only for formal programs of learning that meets the requirements set forth in subdivision (c) of this section. Contact hours shall be measured in full hours of attendance only, with a minimum of 50 minutes equaling one contact hour. For credit-bearing university or college courses, each semester-hour credit shall equal 15 contact hours and each quarter-hour shall equal 10 contact hours. Self-study programs should be pre-tested and contact hours shall equal one-half the average completion time.

(e) Sponsor Approval (1) Persons or organizations desiring to offer programs under provisions of Education Law, section 7409, shall submit, with fee as set forth in subdivision (h) of this section, an application for advance approval as a sponsor on forms provided by the department.

(2) To be approved, each applicant shall submit evidence acceptable to the department that the applicant has and will maintain adequate resources to support all programs and will comply with the following development and presentation standards:

(i) sponsors should state the learning objectives and level of knowledge of the program and state the educational and experience prerequisites for the participants;

(ii) sponsors should assure that program developers are qualified in the subject matter and knowledgeable in instructional design;

(iii) sponsors should assure that program materials are technically accurate, current and sufficient to meet the programs' learning objectives through advance review;

(iv) sponsors should inform participants in advance of the programs' learning objectives, prerequisites, level of knowledge, content, advance preparation, teaching method, recommended CPE credit and relevant administrative policies;

(v) sponsors should select instructors qualified with respect to both program content and teaching methods used; and

(vi) sponsors should provide a means for evaluating the quality of the program and update programs in response to the evaluations.

(3) Each approved sponsor shall maintain documentation for each program of instruction offered and retain the records for a period of not less than five years from the date each program is completed. Such documentation shall include the name and biography of the faculty, a record of enrollment and participation of certified public accountants and public accountants in such programs, an outline of the program materials, date and location of the program, number of contact hours recommended, summary of program evaluations and other evidence of compliance as may be required by the department. Records shall be available to the department upon request. In the event an approved sponsor discontinues operation, the governing body of such sponsor shall notify the department and shall transfer all such records as directed by the department.

(4) The department shall determine the term of approval for each sponsor.

(5) The department may conduct site visits or other reviews of sponsors and courses. Failure to cooperate with the department shall be cause for revocation of a sponsor's approval.

(f) Licensee Records. Each licensee subject to this section shall maintain a record of completed continuing education hours which includes the title of the program, the number of contact hours recommended for the program, the sponsor's name and sponsor number and the date and location of the program. Documents supporting these records shall be retained by the licensee for not less than five years from completion of a course(s), and be available for review by the department in the administration of the continuing education program.

(g) Renewal of Registration. (1) To qualify for renewal of registration, each licensee subject to the continuing education requirement shall certify on the registration application whether the minimum number of hours of continuing education as required by subdivision (b) of this section has been completed. A licensee who has not satisfied the mandatory continuing education requirements shall not be issued a triennial registration certificate by the department and shall not practice unless and until a conditional registration certificate is issued as provided in this subdivision.

(2) The department, in its discretion, may issue a conditional registration to a licensee who fails to meet the continuing education requirements but who agrees to make up any deficiencies and take any additional education that the department may require. The fee for such a conditional registration shall be the same as, and in addition to, the fee for the triennial registration. The department shall determine the duration of such conditional registration. Any licensee who is notified of the denial of registration for failure to submit evidence, satisfactory to the department, of completion of required continuing education and who practices without such registration may be subject to disciplinary proceedings pursuant to section 6510 of the Education Law.

(h) Fees. (1) A mandatory continuing education fee of thirty-five dollars (\$35) shall be collected from licensees in practice in New York State at the beginning of each triennial registration period. This fee shall be in addition to the triennial registration fee required by section 7404 of the Education Law.

(2) Each individual and organization applying for approval from the department to offer continuing education courses to licensees shall pay an application fee of three hundred dollars

(\$300) and graduated renewal fees based on the number of different courses offered in the year prior to renewal.

The New York State Education Department
Section 7409, Article 149, Education Law

Mandatory continuing education. 1. (a) Each licensed certified public accountant and public accountant required under article one hundred thirty of this chapter to register triennially with the department to practice in the state shall comply with the provisions of the mandatory continuing education requirements except as set forth in paragraph (b) and (c) of this subdivision. Certified public accountants and public accountants who do not satisfy the mandatory continuing education requirements shall not practice until they have met such requirements, they have paid all applicable fees, and they have been issued a registration or conditional registration certificate.

(b) Certified public accountants and public accountants shall be exempt from the mandatory continuing education requirement for the triennial registration period during which they are first licensed. In accordance with the intent of this section, adjustments to the mandatory continuing education requirement may be granted by the department for reasons of health certified by a physician, for extended active duty with armed forces of the United States, or for other good cause acceptable to the department which may prevent compliance.

(c) A licensed certified public accountant and a public accountant not engaged in public practice as a individual practitioner, a partner of a partnership, a shareholder of a professional service corporation, or an employee of such practice units, shall be exempt from the mandatory continuing education requirement and payment of the mandatory continuing education fee upon the filing of a statement with the department declaring such status. Any licensee who returns to the public practice of certified public accountancy or public accountancy during the triennial registration period shall notify the department prior to reentering the profession and shall pay the current mandatory continuing education fee and shall meet such mandatory continuing education requirements as shall be prescribed by regulations of the commissioner.

2. During each year of the triennial registration period beginning September first, nineteen hundred ninety and ending September first, nineteen hundred ninety-three and each registration period thereafter, an applicant for registration shall have the option of (a) completing a minimum of forty contact hours of acceptable formal continuing education in recognized areas of study, or (b) completing a minimum of twenty-four contact hours of acceptable formal continuing education concentrated in any one of the following three subject areas: auditing, accounting, or taxation. A licensee who has not satisfied the mandatory continuing education requirements shall not be issued a triennial registration certificate by the department and shall not practice unless and until a conditional registration certificate is issued as provided in subdivision three of this section. No hourly credits may be transferred from one year to a subsequent year. The individual licensee shall determine the selection of courses or programs of study pursuant to subdivision four of this section.

3. The department in its discretion, may issue a conditional registration to a licensee who fails to meet the continuing education requirements established in subdivision two of this section but who agrees to make up any deficiencies and take any additional education which the department may require. The fee for such a conditional registration shall be the same as, and in addition to, the fee for the triennial registration. The department shall determine the duration of such conditional registration. Any licensee who is notified of the denial of registration for failure to submit evidence, satisfactory to the department, of required continuing education and who practices public accountancy without such registration, may be subject to disciplinary proceedings pursuant to section six thousand five hundred ten of this chapter.

4. As used in subdivision two of this section, "acceptable formal continuing education" shall mean formal programs of learning which contribute to professional practice and which meet the standards prescribed by regulations of the commissioner. Recognized areas of study shall include but not be limited to: accounting, auditing, taxation, advisory services, specialized knowledge and applications related to specialized industries, and such other technical areas appropriately related to the practice of accounting as may be acceptable to the department. To fulfill the mandatory continuing education requirements, programs must be taken from sponsors approved by the department, pursuant to the regulations of the commissioner.

5. The mandatory continuing education fee shall be determined by the regents, shall be payable on or before the first day of each triennial registration period, and shall be paid in addition to the triennial registration fee required by section seven thousand four of this article.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
State Board for Public Accountancy
Cultural Education Center - Room 9A47
Albany, New York 12230

DESCRIPTION OF SUBJECT AREAS

In accordance with section 7409 of New York State Education Law and Section 70.6 of the Commissioner's Regulations, credit will be granted by the Department to licensees only for formal programs of learning which contribute to professional competence and whose major emphasis and direction fall within the subject areas described below. Programs that primarily concern subjects such as personal development or administration of an accounting program are not acceptable.

Clearly some courses will qualify for more than one of the subject categories (e.g. auditing and specialized industries). As a guide, however, the determination of a course's appropriate categorization should be derived from the prime emphasis and the predominate subject content of the course. Rulings on the classification of specific courses may be obtained from the Board office provided requests are made in writing and are accompanied by detailed descriptions of the courses' contents.

ACCOUNTING: This field of study includes professional knowledge concerning generally accepted accounting principles, other comprehensive bases of accounting, the accounting processes and related financial reporting. Relevant subject matter would include authoritative pronouncements or accounting principles issued by the standard-setting bodies and related subjects generally classified within the accounting discipline.

Programs offered in this subject area could include newly promulgated financial reporting, accounting concepts and principles; preparation and compilation of financial statements; measurement, recognition and presentation of specific financial statement items; and internal controls for profit and nonprofit entities.

AUDITING: This category includes the body of knowledge that deals with the basic service of the public accounting profession -- examining and reporting on financial statements. Also included are the examination or review of internal and administrative controls, operations and government programs. In addition, professional conduct and ethics come within this category.

Relevant program offerings could include audit theory and philosophy; generally accepted auditing standards; study and evaluation of internal control; substantive audit procedures; audit sampling; reporting on financial statements; review services; computer and government auditing; and Securities and Exchange Commission activities and requirements.

TAXATION: This field of study includes local, state, Federal and international tax compliance and tax planning for individuals, businesses, estates and trusts. Compliance covers tax return preparation and review, as well as Internal Revenue Service examinations, ruling requests and protests. Tax planning focuses on applying tax rules to prospective transactions and understanding the tax implications of unusual or complex transactions. Recognizing alternative tax treatments and advising clients on tax-saving opportunities are also a part of tax planning.

Programs offered in this subject area could cover tax research and theory; applying tax rules to different forms and types of taxpayers; specialized taxes; return preparation; tax authorities'

examinations; rulings and appeals; tax exempt organizations; tax accounting; and employee compensation and tax deferral plans.

ADVISORY SERVICES: This field of study deals with advisory services provided by accountants. These services involve analyzing, evaluating, designing and, in some situations, implementing the systems that affect the planning, organizing and controlling of any phase of activity in business or nonprofit enterprises. Also included are other advisory areas such as technology consulting, personal financial planning and small business consulting.

Relevant program offerings could cover planning and control systems for segments or types of business organizations dealing with manufacturing, marketing, human resources, research and development, management information and business or personal finance.

SPECIALIZED KNOWLEDGE AND APPLICATIONS RELATED TO SPECIALIZED INDUSTRIES: This field of study comprises subjects relating to specialized industries, such as health care, oil and gas, banking and nonprofit organization, economic structure, sources of financing, legislative or regulatory requirements, marketing or distribution systems, terminology or technology, and if it employs unique accounting principles and practices, encounters unique tax problems, requires unique advisory services, or faces unique audit issues.

Programs offered that could come within this category are often identified by the title of an AICPA industry audit guide and would relate to particular industries such as agriculture, apparel and textile, banking, construction, entertainment, extractive industries, health care, insurance, colleges and universities, and state and local governments.

In general, studies directly associated with the development and/or administration of the licensee's practice will be accepted toward meeting New York State's continuing education requirements. Included in this category are subjects that concentrate on practice management areas, such as organizational structure, human resource management, preparation for a quality review, and other client-related administrative matters. All practice management courses would be acceptable for mandatory continuing education provided those studies are useful in servicing clients. The subject of ethics would be acceptable under the subject category of auditing.

EXCLUDED AREAS: In general studies related to personal, as opposed to professional development of the practitioner, or studies directly associated with the development and/or administration of the licensee's practice will not be accepted towards meeting New York State's continuing education requirements. Included in this category are subjects that concentrate on the practice management areas, such as organizational structure, marketing of services, human resource management, preparation for a quality review, marketing of a CPA firm and other administrative matters. Study which relates to a practitioner's personal skills such as speaking, writing, leadership and managing people or organizations would also be excluded. The subject of professional ethics, however, would be acceptable under the subject category of auditing.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY

Statement on Standards **For** **Formal Continuing Education Programs**

To help ensure that practitioners receive quality continuing professional education, appropriate standards are needed. With appropriate standards, programs are less likely to vary in quality of development and presentation and in measurement and reporting of credits.

Moreover, the large number of programs available throughout the United States, the varying backgrounds of credentials of sponsoring organizations, and the mobility of participants in these programs create measuring and reporting problems that suggest the need for nationally uniform standards. The purpose of this statement is to provide such uniform criteria.

Throughout this statement, the term "programs" refers to both formal group and formal self-study programs. A group program is an educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants. When a group program complies with the standards in this statement it becomes a "formal" group program. All other group programs are informal. A self-study program is an educational process designed to permit a participant to learn a given subject without major interaction with an instructor. For a self-study program to be "formal," (1) the sponsor of it must provide a certificate upon evidence of satisfactory completion, such as a completed workbook or examination, and (2) it must comply with the standards in this statement. "Sponsors" are the organizations responsible for presenting programs and are not necessarily program developers; however, it is their responsibility to see that their programs comply with all the standards of this statement.

Standards for CPE Program Development

Standard No. A-1. The program should contribute to the professional competence of participants.

Commentary. The fundamental purpose of continuing education is to increase the practitioner's professional competence. A professional person is one characterized as conforming to the technical and ethical standards of his profession. This characterization reflects the expectation that a person holding himself out to perform services of a professional quality needs to be knowledgeable within a broad range of related skills. Thus, the concept of professional competence is to be broadly interpreted. It includes, but is not restricted to, accounting, auditing, taxation, and management advisory services. Accordingly, programs contributing to the development and maintenance of other professional skills also should be recognized as acceptable continuing education programs. Such programs might include, but not be restricted to, the areas of communication, ethics, quantitative methods, behavioral sciences, statistics, and practice management.

Standard No. A-2. The stated program objectives should specify the level of the knowledge the participant should have attained or the level of competency he should be able to demonstrate upon completing the program.

Commentary. Program developers should clearly disclose what level of knowledge and/or skill is expected to be imparted under a particular program. Such levels may be expressed in a variety of ways, all of which should be informative to potential participants. As an illustration, a program may be described as having the objective of imparting technical knowledge at such levels as basic, intermediate, advanced, or overview, which might be defined as follows:

1. A basic level program teaches fundamental principles or skills to participants having no prior exposure to the subject area.
2. An intermediate level program builds on a basic level program in order to relate fundamental principles or skills to practical situations and extend them to a broader range of applications.
3. An advanced level program teaches participants to deal with complex situations.
4. An overview program enables participants to develop a perspective as to how a subject area relates to the broader aspects of accounting or brings participants up to date on new developments in the subject area.

Standard No. A-3. The education and/or experience prerequisites for the program should be stated.

Commentary. All programs should clearly identify what prerequisites are necessary for enrollment. If no prerequisite is necessary, a statement to this effect should be made. Prerequisites should be specified in precise language so potential participants can readily ascertain whether they qualify for the program or whether the program is above or below their level of knowledge or skill.

Standard No. A-4. Programs should be developed by individual(s) qualified in the subject matter and instructional design.

Commentary. This standard is not intended to require that any individual program developer be both technically competent and competent in instructional design. Its purpose is to ensure that both types of competency are represented in a program's development, whether one or more persons are involved in that development. Mastery of the technical knowledge or skill in instructional design may be demonstrated by appropriate experience or educational credentials.

"Instructional design" is a teaching plan that considers the organization and interaction of the materials as well as the method of presentation such as lecture, seminar, workshop, or programmed instruction.

Standard No. A-5. Program content should be current.

Commentary. The program developer must review the course materials periodically to assure that they are accurate and consistent with currently accepted standards relating to the program's subject matter. Between these reviews, errata sheets should be issued where appropriate and obsolete materials should be deleted. However, between the time a new pronouncement is issued and the issuance of errata sheets or removal of obsolete materials, the instructor is responsible for informing participants of changes. If, for example, a new accounting standard is issued, a program will not be considered current unless the ramifications of the new standard have been incorporated into the materials or the instructor appropriately informs the participants of the new standard.

Standard No. A-6. Programs should be reviewed by a qualified person(s) other than the preparer(s) to ensure compliance with the above standards.

Commentary. In order to ensure that programs meet the standards for program development, one or more individuals in the subject area and in the instructional design should review them. Any one reviewer need not be competent in both the program subject matter and in instructional design, but both aspects of a program should be reviewed. However, it may be impractical to review certain programs, such as a short lecture given only once; in these cases, more reliance must be placed on the competence of the presenter.

Standards for CPE Program Presentation

Standard No. B-1. Participants should be informed in advance of objectives, prerequisites, experience level, content, advance preparation, teaching method(s), and recommended contact hours credit.

Commentary. In order for potential participants to most effectively plan their continuing education, the salient features of any program should be disclosed. Accordingly, brochures or other announcements should be available well in advance of each program and should contain clear statements concerning objectives, prerequisites (if any), experience level, program content, the nature and extent of advance preparation, the teaching method(s) to be used, and the amount of credit the program is designed to qualify for.

Standard No. B-2. Instructors should be qualified both with respect to program content and teaching methods used.

Commentary. The instructor is a key ingredient in the learning process in any group program. Therefore, it is imperative that sponsors exercise great care in selecting qualified instructors for all group programs. A qualified instructor is one who is capable, through background, training,

education, and/or experience, of providing an environment conducive to learning. He should be competent in the subject matter and skilled in the use of the appropriate teaching method(s). Although instructors are selected with great care, sponsors should evaluate their performance at the conclusion of each program to determine their suitability for continuing to serve as instructors in the future.

Standard No. B-3. Program sponsors should encourage participation only by individuals with appropriate education and/or experience.

Commentary. So that participants can expect programs to increase their professional competence, this standard encourages sponsors to urge only those who have the appropriate education and/or experience to participate. The term "education and/or experience" in the standard also implies that participants will be expected to complete any advance preparation. An essential step in encouraging advance preparation is timely distribution of program materials. Although implementing this standard may be difficult, sponsors should make a significant effort to comply with the spirit of the standard by encouraging (1) enrollment only by eligible participants, (2) timely distribution of materials, and (3) completion of any advance preparation.

Standard No. B-4. The number of participants and physical facilities should be consistent with the teaching method(s) specified.

Commentary. The learning environment is affected by the number of participants and by the quality of the physical facilities. Sponsors have an obligation to pay serious attention to these two factors. The maximum number of participants for a case-oriented discussion program, for example, should be considerably less than for a lecture program. The seating arrangement is also very important. For a discussion presentation, learning is enhanced if seating is arranged so that participants can easily see and converse with each other. If small group sessions are an integral part of the program format, appropriate facilities should be available to encourage communications within a small group. In effect, class size, quality of facilities, and seating arrangements are integral and important aspects of the educational environment and should be carefully controlled.

Standard No. B-5. All programs should include some means for evaluating quality.

Commentary. Evaluations should be solicited from both participants and instructors. The objective of evaluations is to encourage sponsors to strive for increased program effectiveness. Programs should be evaluated to determine whether:

1. Objectives have been met
2. Prerequisites were necessary or desirable
3. Facilities were satisfactory
4. The instructor was effective
5. Advance preparation materials were satisfactory
6. The program content was timely and effective

Evaluations might take the form of pre-tests for advance preparation, post-tests for effectiveness of the program, questionnaires completed at the end of the program or later, oral feedback to the instructor or sponsors should systematically review the evaluation process to ensure its effectiveness.

Standards for CPE Program Measurement

Standard No. C-1. All programs should be measured in terms of 50-minute contact hours. The shortest recognized program should consist of one contact hour.

Commentary. The purpose of this standard is to develop uniformity in the measurement of continuing education activity. A contact hour is 50 minutes of continuous participation in a group program. Under this standard, credit is granted only for full contact hours. For example, a group program lasting 100 minutes would count for 2 hours; however, one lasting between 50-100 minutes would count only for 1 hour. For continuous conferences and conventions, when individual segments are less than 50 minutes, the sum of the segments should be considered one total program. For example, five 30-minute presentations would equal 150 and should be counted as 3 contact hours. For university or college courses, each semester hour credit should equal 15 hours toward the requirement. A quarter hour credit should equal 10 hours.

Sponsors are encouraged to monitor group programs in order to accurately assign the appropriate number of credit hours for participants who arrive late or leave before a program is completed.

Since credit is not allowed for preparation time for group programs, it should not be granted for the equivalent time in self-study programs. Self-study programs should be pre-tested to determine average completion time. One-half of the average completion time is the recommended credit to be allowed. For example, a self-study program that takes an average of 800 minutes to complete is recommended for 8 "contact hours" of credit.

Standard No. C-2. When an instructor or discussion leaders serves at a program for which participants receive credit and at a level that contributes to his or her professional competence, credit should be given for preparation and presentation time measured in terms of contact hours.

Commentary. Instructors and discussion leaders should receive credit for both preparation and presentation. For the first time they present a program, they should receive contact hour credit for actual preparation hours up to two times the class contact hours. If a course is rated as 8 contact hours, the instructor could receive up to 24 contact hours of credit (16 hours for preparation and 8 hours for presentation). For repetitious presentations the instructor should receive no credit unless he can demonstrate that the subject matter involved was changed sufficiently to require significant additional study or research.

In addition, the maximum credit for preparation and presentation should not exceed 50 percent of the total credit an instructor or discussion leader accumulates in a reporting period. For example, if a discussion leader's state required 40 hours of continuing education yearly, and he actually taught 16 hours and took 30 hours to prepare, the most credit he could claim would be 20 hours.

Standards for CPE Reporting

Standard No. D-1. Participants in group or self-study programs should document their participation including: (a) sponsor, (b) title and/or description of content (c) date(s), (d) location, and (e) number of contact hours. Documentation should be retained for an appropriate period.

Commentary. This standard is designed to encourage participants to document their attendance at a group program or participation in a self-study program. State laws or regulations may dictate the length of time to retain documentation. In the absence of legal specifications, a reasonable policy would be to retain documentation for five years from the date the program is completed. For self-study programs evidence of completion would normally be the certificate supplied by the sponsor.

Standard No. D-2. In order to support the reports that may be required of participants, the sponsor of group or self-study programs should retain for an appropriate period: (a) record of participation, (b) outline of the course (or equivalent), (c) date(s), (d) location, (e) instructor(s), and (f) number of contact hours.

Commentary. Because participants may come from any state or jurisdiction, the appropriate time for the sponsor to retain this information is not dependent solely on the location of the program or sponsor. To satisfy the detailed requirements of all jurisdictions, a retention period of five years from the date the program is completed is appropriate. The record of attendance should reflect the contact hours earned by each participant, including those that arrive late or leave early.

Memo To: Chapter Executive Board

From: Jim Woehlke, Counsel

Subject: Sales tax exemption

Date: May 12, 2003

How are chapter purchases handled for sales tax purposes?

Generally speaking, the NYSSCPA and its chapters are NOT exempt from sales tax. Although activities of certain “charitable organizations” are exempt from NY sales tax, a professional society such as the NYSSCPA is NOT a charitable organization. All purchases by the NYSSCPA, including its chapters, are, therefore, subject to sales tax, unless a given purchase happens to qualify as a nontaxable transaction.

BUT, though the Society itself is not an exempt organization, certain transactions such as promotional materials sent via a common carrier or the U.S. Postal Service may qualify for exemption.

What about educational activities?

When educational activities are carried on by the NYSSCPA, including its chapters, the associated purchases are NOT exempt from sales tax. The fact that FAE is a sponsor or a co-sponsor of an event and that the FAE sponsor number is being used to support the qualification of the educational activity as CPE for accountants is not the governing factor in determining sales-taxability.

What determines if an educational activity is being carried on by one or the other organization is who keeps any net revenue or suffers any net loss from the activity. Chapter-related educational activities, then, are NOT exempt from sales tax.

Exempt Transactions

The sales tax law does exempt certain types of transactions, including expenditures for promotional materials, and attached to this memo is a copy of New York State form ST-121.2 which can be given to your printers. If you have questions about this issue, please contact me at 212-719-8347.

CONFIDENTIALITY AGREEMENT

This agreement, dated _____, 20_____, is entered into, by, and between _____ (“Vendor”), with a business office located at _____, and the New York State Society of Certified Public Accountants (“NYSSCPA”), a New York not-for-profit corporation, located at 3 Park Avenue, 18th Floor, New York, NY 10016.

Rentals

- A. Vendor is interested in providing goods or services to the NYSSCPA.
- B. In so providing goods or services, Vendor may receive access to certain confidential information owned by the NYSSCPA (“Confidential Information”), which could include membership lists.
- C. NYSSCPA is prepared to make the Confidential Information available to Vendor on condition that Vendor maintains the confidentiality of the information.

Section 1. Disclosure of Confidential Information

Vendor acknowledges that it or its personnel will receive disclosure of or access to the Confidential Information. For purposes of this agreement, the term Confidential Information shall not include information that: 1) is now or subsequently becomes generally available to or known by the public through no fault of Vendor, 2) Vendor had rightfully in its possession prior to obtaining it from the NYSSCPA, or 3) is independently developed or known by Vendor without the use of any Confidential Information. Vendor agrees to use reasonable care to prevent the misuse, unauthorized broadcast, disclosure, dissemination, distribution, duplication, publication, or other use of any Confidential Information.

The use of NYSSCPA Confidential Information is limited to the provision of goods or services by Vendor. The marketing of any other product or service using the Confidential Information without the prior written approval of the NYSSCPA signed by its president or executive director is expressly prohibited by the terms of this Confidentiality Agreement.

Section 2. Term

Vendor agrees to use the Confidential Information for a period of time ending on the earlier of the date (1) Vendor completes delivery of the goods or services it is providing to the NYSSCPA or (2) the NYSSCPA notifies Vendor that Vendor may no longer use the Confidential Information promptly after which Vendor agrees to destroy all copies (including electronic copies) of the Confidential Information then in Vendor’s possession.

Section 3. Inaccurate Information

In the event that Vendor learns that any portion of the Confidential Information is inaccurate, Vendor agrees to notify the NYSSCPA of all such inaccuracies and any corrections thereto, to the extent Vendor becomes aware of corrections.

Section 4. Notification

Notice to the NYSSCPA under this agreement shall be sent to the attention of William Pape, Director of Member Relations, at the above-written address for the NYSSCPA.

Section 5. Applicable Law

This Agreement is governed by the laws of the State of New York.

“VENDOR”

By: _____

Print Name _____

Date _____

Chapter Meal Reimbursement Policy

All NYSSCPA Chapter Executive Board members are urged to devote the time necessary to perform the responsibilities associated with their elected office.

It is, therefore, the policy of the Society to reimburse reasonable meal expenses associated with attendance at scheduled meetings of the Executive Board. Organizational meetings for chapter committees are included in this policy.

Since reimbursement is limited to meetings of the Executive Board and the organizational (first) meeting of chapter committees, it is highly recommended that group meals be arranged for convenience and cost efficiency. Per person costs should be limited to no more than \$10 for breakfast or lunch and no more than \$20 for dinner meetings (inclusive of tax and gratuity). The Society will not reimburse the costs of any alcoholic beverages. Timely and appropriate receipts must be provided to the chapter treasurer before reimbursement can be made.

Chapters who avail themselves of this policy are requested to be mindful of the need to conserve costs related to Executive Board activities and are, therefore, requested to hold the costs for which reimbursement is sought to a minimum.

Adopted by the NYSSCPA Executive Committee on August 13, 2003

DATE: December 30, 2005

TO: NYSSCPA Chapter Executive Board Members

FROM: William J. Pape, Director, Member Relations
James A. Woehlke, Esq. CAE, Counsel

RE: New Society Policy on Contracts Originating in NYSSCPA Chapters

On December 8, 2005, the Society's Board of Directors unanimously passed the following policy calling for the legal review of many contracts originating in the chapters. Both of us would be happy to discuss with you any questions about the policy and can be reached at 800-NYSSCPA. In addition, you should feel free to discuss the policy with your chapter's member on the Board.

NYSSCPA Policy on Review and Signature of Chapter Contracts

Background

For several years all Society contracts, except those pertaining to chapter activities, have been reviewed for legal and other issues and signed either by the President or the Executive Director or their designee.

The NYSSCPA Board has concluded that this policy should be extended to certain contracts currently entered into by chapter leaders. This decision is based on the following rationale:

- A. Protection of Chapter Leadership. It is important to limit the liability exposure of and financial risk to chapter leaders and their firms relating to NYSSCPA events.
- B. Limitation of Society Risk. The Society's legal and business risks should be consistently analyzed and assessed regarding all obligations, not only those incurred at the state-wide level.

Policy

The NYSSCPA Board, therefore, has approved the following policy:

Contracts pertaining to NYSSCPA chapter expenditures, which include any one or more of the following provisions, shall be submitted to the Society's Counsel's office for review before signature by the Society President, the Executive Director, or their designee:

- (1) Contracts expected to result in total expenditures of \$10,000 or more.
- (2) Contracts that require the Society or someone signing on the Society's behalf to
 - (a) "indemnify" or "hold harmless" the other party to the contract; or
 - (b) either obtain insurance, or provide proof of insurance to cover the contract's subject matter.
- (3) Contracts that
 - (a) relate to rental or other use of a facility, including but not limited to, restaurants, hotels, or private clubs, provided that the total contract expenditures are \$2,500 or more; or
 - (b) require the signer or his (or her firm) to sign in his or her personal capacity; or
 - (c) provide for damages (e.g., cancellation penalties).

In addition, chapter officers are welcome to submit any additional Society-related contracts for review that they wish, or contact the Counsel's department at any time if they have questions about whether the particular contract falls under any of the above categories.

For purposes of this policy, contracts include oral as well as written agreements.

Failure to comply with this policy may result in the Society's refusal to reimburse the expenditure.

**CPE SCHEDULING FORM
FOR FOUNDATION-ADMINISTERED PROGRAM**

OVER 3 CPE CREDITS

2000-06

Instructions: Use this form to request the scheduling of programs over 3 CPE credits for the CPE year beginning June 1st and ending May 31st. Forms are due in the Foundation office by October 1st.

Please complete the information listed below:

CHAPTER: _____ DATE SUBMITTED: _____

SUBMITTED _____ BY: _____

TITLE: _____

ADDRESS: _____

PHONE: _____

CHAPTER CPE COORDINATOR: _____

PROPOSED PROGRAMS

The programs listed below award participants more than 3 CPE credits and will be administered by the Foundation for Accounting Education upon approval.

| PROPOSED DATE | TITLE | CREDITS |
|---------------|-------|---------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Send Completed Forms To: **Manager, Chapter Relations**
Lelia Dickenson, (212) 719-8366 or ldickenson@nysscpa.org

(Downstate)

or Joyce Lewis, (212) 719-8379 or jlewis@nysscpa.org (Upstate)
Foundation for Accounting Education, 3 Park Avenue
New York, NY 10016-5991 or Fax: (212) 719-3365

William Pape
Director, Member Relations Division

FOUNDATION FOR ACCOUNTING EDUCATION

DEVELOPMENT STANDARDS FORM CHAPTER TECHNICAL SESSIONS

INSTRUCTIONS: Use this form to request the Foundation to review all chapter CPE programs. Only programs pre-approved by the Foundation will qualify for CPE credits and notification will be sent to the sponsoring committee chairman within one week of receipt. Forms are due in the Foundation office 2 weeks prior to the promotion deadline. Course may not be promoted to the membership until this form is returned with topic approved for CPE credit.

Please complete the information listed below.

CHAPTER: _____ DATE _____ OF _____
 REQUEST: _____

| SECTION ONE | |
|---------------|---------------------------------|
| SUBMITTED BY: | SPONSORING COMMITTEE: |
| Name: | Name: |
| Title: | Chairman: |
| Address: | Phone: |
| | <i>CHAPTER CPE COORDINATOR:</i> |
| | Name: |
| Phone: | Phone: |

| SECTION TWO - PROGRAM INFORMATION | |
|-------------------------------------|--|
| Type of Program (check one): | <input type="checkbox"/> Chapter Administered (3 credits or less) <input type="checkbox"/> Foundation Administered (over 3 CPE credits) |
| Title: | |
| Date: | Time: |
| Location: | Registration Fee: \$ |
| Promotion (check those that apply): | <input type="checkbox"/> Chapter Newsletter <input type="checkbox"/> Flyer <input type="checkbox"/> Other _____ |

Send completed form to: **Manager, Chapter Relations**
 Lelia Dickenson, (212) 719-8366 or ldickenson@nysscpa.org
 (Downstate)

or Joyce Lewis, (212) 719-8379 or jlewis@nysscpa.org (Upstate)
 Foundation for Accounting Education
 3 Park Avenue New York, NY 10016 or Fax: (212) 719-3364

PROGRAM CONTENT: Please type or print the information listed below. For descriptions of the following program components, refer to the CPE Course Standards and Procedures Manual.

| | |
|---|--|
| SECTION THREE | |
| Title: _____ _____ | |
| Designed for: _____ _____ | |
| Objective: _____ _____ | |
| Topics: 1. _____ 2. _____ 3. _____ | |
| Prerequisite _____ | |
| Recommended CPE Credit: (50 Minutes equal one CPE credit, no fractions allowed) | |
| Technical _____ Nontechnical _____ | |
| Level: (check one) <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced Update <input type="checkbox"/> Update | Method of Presentation (check those that apply) <input type="checkbox"/> Lecture <input type="checkbox"/> Case Study Analysis <input type="checkbox"/> Panel Discussion <input type="checkbox"/> Question and Answer <input type="checkbox"/> Other _____ |
| INSTRUCTOR INFORMATION (Attach a biography or resume for each instructor) | |
| Name: _____ | Name: _____ |
| Title: _____ | Title: _____ |
| Firm: _____ | Firm: _____ |
| Address: _____ | Address: _____ |

| | |
|----------------------------|--------------------|
| FOR OFFICE USE ONLY | |
| Review Conducted by: _____ | |
| Date of Approval _____ | Course Code: _____ |
| Comments: _____ | |

Instructions: This form should be completed for all Chapters CPE programs and forwarded to the Society office within two weeks of the presentation date. Records of these courses will be maintained in the NYSSCPA office for five years.

Chapter:

Program Title:

Date: _____

Time:

Location:

Speaker(s):

Recommended CPE Credits: Technical _____ Non-technical _____

No. of Registrants: _____ No. of No-Shows: _____ No. of Attendees: _____

We are forwarding the documentation shown below so that CPE credit can be verified for the attendees.

- _____ Course outline noting name and firm of preparer
- _____ Technical review Form
- _____ Promotional flyer
- _____ Biography of Speaker(s)
- _____ Final registration list and CPE Verification Forms
- _____ Speaker(s) CPE Verification Form(s)
- _____ Evaluation forms

Submitted by:

FOR OFFICE USE ONLY

Course Code: _____ Acro:
Date of Receipt: _____ Processed by:
Evaluation Rating:

TECHNICAL REVIEW FORM

Foundation for Accounting Education Chapter CPE Program

CHAPTER:

PROGRAM TITLE:

DATE:

LOCATION:

SPEAKERS:

I have reviewed the program material and in my opinion the preparer is qualified in the subject and all written matter is current.

SIGNATURE of REVIEWER

—

NAME (PLEASE PRINT)

FIRM NAME

FIRM ADDRESS

DATE

