FOREWORD

The first portion of this section is provided to assist you in planning and managing your future events. It includes the FAE conference schedule, Chapter conference schedule, an event planning checklist, tips for marketing your programs, frequently asked questions and a list of CPE events from the last three years.

The CPE information should be used for planning your chapter CPE programs, whether they are full-day conferences or chapter technical sessions. The planning of your chapter CPE calendar should begin in the preceding year. Compliance with the rules discussed in the section Course Standards and Procedures Manual will ensure that all our educational efforts will qualify for CPE credit under the regulations of the legislature, Regents, and State Education Department in New York, and in other states.

This section has been prepared in order to comply with already established and universally recognized national standards, which have been adopted by the New York State Society of CPAs' Board of Directors and the Foundation for Accounting Education Trustees, as well as our mandatory continuing education sponsorship agreement with the New York State Board for Public Accountancy. The term "sponsor" used in this manual at all times refers to the Foundation for Accounting Education, which is the professional educational entity of the New York State Society of CPAs.

Event and CPE Management

The following are tips and practical tools to assist you in managing your Chapter events. Scheduled statewide and Chapter conferences are listed for planning purposes. The Event Planner is a checklist of the important steps in planning an event.

A list of previously held CPE programs for the past three years has been included for your reference, as well as a list of the current FAE and chapter conference schedules. You may wish to consult this list when planning your upcoming programs.

The following information was compiled as a guide in developing and planning your Chapter CPE programs, whether they are full-day conferences or Chapter technical sessions. The planning of your Chapter CPE calendar should begin in the preceding year. Compliance with the rules discussed in the section Course Standards and Procedures Manual will ensure that all our educational efforts will qualify for CPE credit under the regulations of the legislature, Regents, and State Education Department in New York, and in other states.

This section has been prepared in order to comply with already established and universally recognized national standards, which have been adopted by the Society's Board of Directors and the FAE Trustees, as well as our mandatory continuing education sponsorship agreement with the New York State Board for Public Accountancy. The term "sponsor" used in this manual at all times refers to FAE, which is the professional educational entity of the Society.

FAE Conference Schedule

Program schedule dates are as of May 2007. Please note fall program dates may be subject to change. Conferences are held in New York City unless otherwise noted.

May

May 3, 2007	Entertainment & Sports
May 8, 2007	Govt. Accounting & Auditing
May 10, 2007	Employee Benefits
May 16, 2007	Broker/Dealer
May 17, 2007	Estate Administration
May 16-17, 2007	NYSSCPA/FAE Business Technology Show
May 21-22, 2007	Business Valuation

June

June 7, 2007	Healthcare Conference
June 12, 2007	Anti-Fraud
June 13, 2007	CFOs, Controllers, and Financial Execs
June 19, 2007	Accounting & Auditing
June 20, 2007	Personal Financial Planning and Eldercare
June 25-26, 2007	New York Technology Conference
June 28, 2007	IRS Practice and Procedures

July

July 11, 2007	Estate Planning
July 25, 2007	Closely Held & Flow-through-Entities
July 26, 2007	Strategic Planning for Your High-Net-Worth Clients
July 31, 2007	Ethics Conference

August

August 7, 2007	Construction Contractors (Upstate)
August 15, 2007	Construction Contractors (downstate)
August 21, 2007	Tax Planning for Individuals

September

September 18, 2007	SEC/ Sarbanes-Oxley
September 19, or Oct. 2	1/2 day Bankruptcy
September 25, 2007	Banking Conference

October

October 22, 2007	Auditing
October 24, 2007	Investment Partnership

November

November 7, 2007	Annual Tax/Plenary Session
November 9 & 10, 2007	Accounting Educators
November 13, 2007	Restaurant & Hospitality Breakfast
November 29, 2007	Public School Accounting

December

December 5, 2007	Anti-Money Laudering & Counter Terrorist Finan.
December 6, 2007	Exempt Organizations
December 13, 2007	Partnership Taxation
December 18, 2007	New York State Taxation

January

January 8, 2008	Real Estate
January 9, 2008	International Taxation
January 10, 2008	Nonprofit (upstate)
January 15, 2008	Taxation of Financial Products
January 16, 2008	Tri-State Taxation
January 17, 2008	Nonprofit (downstate)
January 23, 2008	SEC/FASB
January 24, 2008	Apparel & Textile Breakfast

Chapter Conference Schedule (2007–2008)

The following conference schedule is based on last year's format. Only the programs with dates are scheduled. All others are subject to change.
Information is as of May 2007.

May

May 5	Westchester Tax, Estate and Financial Planning Conference
May 11	Nassau Chapter Estate and Personal Financial Planning Conference

June

June 1	Queen Chapter Tax Conference for Tax Professionals

July

July-31- August 1	Buffalo Chapter Summer CPE Symposium

October

October 25	Southern Tier Annual Tax Conference
October 13	Nassau Chapter Half /Day Federal Update
TBA	Westchester Chapter Annual Small Business Tax Conference

November

November 1	Syracuse Annual Tax Conference
November 10	Nassau/Suffolk Joint Accounting and Auditing Conference
November 17	Staten Island Chapter Annual Tax Conference
November 29	Northeast Annual Tax Conference
November 16	Rochester Annual Tax Conference
TBA	Mid-Hudson Annual Tax Conference
TBA	Mid-Hudson Fraud Conference
TBA	Mid-Hudson Annual Yellow Book Update

December

TBA	Adirondack Annual Tax Conference
TBA	Brooklyn Chapter IRS Tax Conference
December 1 & 2	Nassau Chapter All-Day Tax Conference
December 3	Westchester Chapter Annual Tax Conference
December 8	Suffolk Chapter Annual Tax Conference

EVENT PLANNER

Event: ______________________________ Date: __

Objective: ____
____

Duty Advertising	Person Responsible	Date Completed	Notes and or Comments
Save the date			
Ads (web, e-mail, etc)			
Flyers			
Write-up after event			
Registration	**Person Responsible**	**Date Completed**	
Society Handled			
Board Handled			
Cash Deposit			
Course Code			
Badges			
Names for Database			
Speaker	**Person Responsible**	**Date Completed**	
Bio Received			
Handouts	**Person Responsible**	**Date Completed**	
Received Fr. Speaker			
Reproduction			
Audio/Visual	**Person Responsible**	**Date Completed**	
Who will provide			
Who will set up			
Sponsor	**Person Responsible**	**Date Completed**	
Negotiations			
Sponsor requirements			
Confirm Letter			
Support	**Person Responsible**	**Date Completed**	
Moderator			
Board Member Present			
Society Member Present			
Catering	**Person Responsible**	**Date Completed**	
Food Pick-up			
Cash Available			
Room	**Person Responsible**	**Date Completed**	
Reservation			
Flyers for other events			
Camera			

Security	Person Responsible	Date Completed	
Entry Passes			
Exit Passes			
Insurance			

Helpful Reminders on How to Market Your Chapter Programs

- Website: Make the most of your chapter webpage. Make sure your NYSSCPA staff liaison is aware of all your upcoming events, social and CPE.
- Publications: Place advertisements in *The Trusted Professional*/chapter newsletters.
- E-mail: Send out announcements, flyers, and notices for your meetings and events.
- Mailings: Send flyers to members who don't have e-mail.
- Brochures: Send brochures to members and past attendees for your full-day CPE events.

Please note: Participants should be informed in advance of the program's design and content. In addition to the date, time, and location, your CPE promotional material should include the following program descriptions:

- **Designed for**
- **Objective**
- **Topics**
- **Level**
- **Prerequisite**
- **Recommended CPE Credit**
- **Method of Presentation**
- **Field of Study**

Need assistance? Contact your NYSSCPA Chapter Representative:
Downstate: Lelia Dickenson, (212) 719-8366 or ldickenson@nysscpa.org
Upstate: Joyce Lewis, (212) 719-8379 or jlewis@nysscpa.org

FREQUENTLY ASKED QUESTIONS: CPE

How many CPE credits do I need to take each year?

The CPE year runs from September 1 through August 31. During that period you can choose to complete 40 hours of general CPE in the following recognized areas of study: accounting, auditing, ethics, taxation, advisory services, or specialized knowledge and applications; or 24 hours of concentrated CPE in one of the following areas of study: auditing, accounting, or taxation.

For more information, visit the NYSSCPA website or the New York State Education department website at http://www.op.nysed.gov/cpa.htm.

Q. How many credits in ethics do I need to take in a year?

You need to complete 4 hours of ethics CPE every three years starting with your first license registration renewal on or after September 1, 2001. You will then have the full three-year period to complete the 4 hours of ethics CPE. Please note the following:

1. The four hours of ethics CPE are included in your 40 or 24 hours of required CPE for licensing.
2. Persons completing the 24 hours of CPE in one of the concentrated areas must complete their four hours ethics CPE requirement in that area, or take a four-hour general ethics course in addition to their 24-hour concentration.

Members who do not know their triennial registration period can look it up on the New York State Education Department, Office of the Professions' website at www.op.nysed.gov/opsearches.htm.

Q. What types of Chapter-run programs qualify for CPE?

In order to meet the New York State mandatory CPE requirements, the program must be in one or more of the following subject areas: Accounting, Auditing, Taxation, Advisory Services, or Specialized Knowledge and Applications.

These programs should contribute to the professional competence of the participants. It should impart important information, skills and techniques that will enable the practitioner to better serve his client and or function in his industry.

Q. When must I submit a request for a Chapter CPE program?

Chapter programs of 1 to 3 credits are submitted at least two weeks prior to the appropriate promotional deadline. A Development Standards Form must be submitted to the Chapter relations coordinator for review and approval. A course may not be promoted to the membership until the course is approved for CPE credit and is assigned a course code number.

Q. Where can I find the Development Standards Form?

The Development Standards Form can be found on the New York State Society website. It is located on the Chapter homepage, or you may contact your Chapter Relations Coordinator.

Q. Can I post a save the date for a CPE course on the Chapter website before receiving a course code?

No, the program must be officially scheduled and approved by the FAE before the program can be advertised to the membership and general public. This includes the Chapter newsletters, website and mailers.

Q. What documents are provided for administration of a CPE course?

The following documents are sent to the sponsoring committee prior to the course. These documents should be completed and returned to the Chapter Relations Coordinator no later than two weeks following the presentation of the program.

1. CPE Reporting Cover Letter
2. Technical Review Form
3. Roster
4. Two-ply CPE slips
5. Evaluations

Additionally, the Chapter should also submit a copy of the program materials and speaker biography when returning the above materials.

Q. Who signs the Technical Review Form?

For programs under 3 CPE credits, the technical review may be conducted by a Chapter representative who has expertise in the subject area and who is someone other than the preparer. The form is signed by the reviewer. If there is no one in the Chapter with sufficient expertise in the subject, the material should be sent to the Chapter Relations Coordinator for review prior to the program.

Q. If I run short of evaluations at my program, can I photocopy them?

No, FAE evaluations are bar coded and specially generated for each individual program. These bar coded evaluations are then scanned into our database so a report can be generated. Photocopying the evaluations will invalidate the results and cause our system to reject all the evaluations for that program. You should contact your Chapter Relations Coordinator for additional evaluations and CPE slips if the attendance for your program will exceed 30 participants.

Q. Can the Chapter use a different evaluation form from the one supplied by FAE?

No, the FAE evaluations are specially designed to capture the information that FAE needs to effectively evaluate its programming. Because these forms are coded to interface with our software, no other evaluation can be used.

Q. Can I photocopy CPE slips?

No, the CPE slip most be an original that is signed and dated by the participant.

Q. Who is responsible for delivering Chapter CPE information to FAE?

The Chapter CPE liaison/coordinator should forward this information with the CPE Reporting Form to the Chapter Relations Coordinator. Permanent records of all Chapter CPE programs will be in the Society's office as required by the State Board of Public Accountancy. FAE will periodically confirm the records being retained in the office with the Chapter CPE liason/coordinator. It is the Chapter's responsibility to review the list and report any inconsistencies.

Q. Can a Chapter co-sponsor CPE with any other organization?

No, FAE reserves the right to be the sole CPE sponsor for all programs produced by its Chapters. All CPE given at a Chapter function must be administrated under FAE's sponsor number.

Q. Why is FAE so concerned about how the term "sponsor" is used in relation to their programs?

FAE is committed to providing Society members with the highest-quality material and instructors at all educational events. The Board of Trustees of FAE has determined that the best way to meet this guarantee is to have sole control over CPE compliance issues; to this end, FAE reserves the right to be the sole sponsor of all its programs.

Q. Under what circumstance can a Chapter obtain a sponsor for its programs?

The Chapter may obtain a sponsor for any portion of the program that is not CPE related; for example, the meal or the hall rental. In addition, all advertisements or signage referring to the sponsor should state that they are a contributor to or host of that portion of the program only.

Q. Are Chapter CPE programs tax-exempt?

No, all Chapter programs, including CPE courses, are subject to sales tax.

Q. Can the Chapter keep the profits from CPE events?

All profits from CPE events must be spent on budgeted Chapter programs within that fiscal year. However, new initiatives that meet the New York State Society goals will be considered. Please contact your Chapter relations coordinator for further information.

Q. What is the difference between the following options offered by FAE?

1. **$1,600 Baseline Services Package**
2. **$5,500 Complete Services Package**

The Baseline Services Package covers all aspects of CPE compliance and registration administration. It also includes e-mails, website postings, and listings in *The Trusted Professional*.

The Complete Services Package includes the above listed administrative services as well as the following:

1. Procurement of venue
2. Procurement of speakers
3. Marketing and printing of brochures
4. Printing, compilation, and shipping of manuals
5. On-site administration
6. Procurement of audiovisual equipment
7. Signage

Please note: The above fees cover administrative services only. All printing, postage, speaker expenses and hotel rental fees will be charged separately.

Q. How are the financial aspects of Chapter CPE handled?
FAE will process and record all the financial transactions for each program. Once the program is reconciled and all invoices are paid, FAE will forward all profits, if any, from the program to the Chapter. <u>Please note that all bills, invoices, and sponsorship funds that the Chapter receives should be forwarded to FAE to assure proper documentation and tracking of all program expenses.</u>

Q. How do I let FAE know which option I have chosen?

This is done by completing the Chapter scheduling form for Chapter programs of 3 or more credits, indicating the title, the date you will like to hold the program, and which option you have selected.

Q. What materials must the Chapter supply to FAE after a conference?

The following materials should be returned to your Chapter relations coordinator within two weeks after the conference.

1. A copy of the program manual
2. Speakers Bio
3. Evaluations
4. CPE slips
5. Discussion leader form
6. A copy of all program expenses

Q. How are CPE credit hours calculated? Is lunch included in the credit hours?

All programs are measured in terms of 50-minute contact hours. A three-credit course will have 150 contact hours, a four-hour CPE program will have 200 contact hours, and an eight-hour CPE program will have 400 contact hours. Announcements, lunch, and breaks cannot be counted as contact hours.

Q. How many credits is a discussion leader entitled to?

One credit can be given to the discussion leader for every 50 minutes of presentation time. An instructor can claim up to two times the presentation time for preparation. Repeated presentations of the same material would receive no additional credit. A licensee may only claim up to 50 percent of the required CPE credits as an instructor.

Q. Who signs the Discussion Leader Form?

The form is signed by the committee chair or the person designated to represent the Chapter at that program.

Q. What are the qualifications for a Chapter CPE discussion leader?

Discussion leaders must meet the following requirements:

Teaching/Speaking Experience

- Previous experience teaching or conducting formal presentations to CPAs
- Achieving satisfactory evaluation ratings as indicated by summary evaluation reports or personal reference checks

Work Experience

- Assigned to positions involving high-level supervisory or management-level skills in the subject areas being taught
- Minimum of five years work experience (at all levels) in related subject areas

Educational Background

- Bachelor’s degree required and CPA or law degree preferred, depending on subject matter
- Advance educational achievement at the master’s level and beyond is preferred

Please note the following FAE guidelines:

- **Chapters are prohibited from hiring and or using outside professional CPE vendors.**
- **Chapters may use contracted FAE speakers; however, they may not pay them an honorarium.**
- **All speakers must have a current biography on file. The coordinator of the program should check past evaluations before confirming assignments.**

Attached is the list of established Chapter conference speakers for your reference.

Instructor Name/Firm	Topic	Note
Fred H. Levine, Satty Levine & Ciacco CPAs P.C.	Accounting and Auditing	
Elliot L. Hendler, Friedman LLP	Accounting and Auditing	
Frank W. Sluter, Satty Levine & Ciacco CPAs P.C	Accounting and Auditing	
Thomas O. Linder, Linder & Linder	Accounting and Auditing	
Gordon M. Siess, Holtz Rubenstein Reminick LLP	Auditing	
Gretchen M. Bradshaw, D'Arcangelo & Company LLP	Business Valuation	
Adam J. Gottlieb, DePinto Nornes & Associates LLP	Eldercare	
Steven H. Stern, Davidow Davidow Siegel & Stern LLP	Eldercare	
Judy A. Cahee, BST Advisors, LLC	Empire Zones	
John H. Lavelle, Lavelle & Finn LLP	Estate Planning	
Marty Finn, Lavelle & Finn LLP	Estate Planning	
Eugene Parrs, Parrs & Perotto LLP	Estate Planning	
Elizabeth A. Harnett, Mackenzie Hughes LLP	Estate Planning	
Robert S. Barnett, Capell Barnett & Matalon LLP	Estate Planning	
Robert S. Lusthaus, Robert S. Lusthaus, CPA	Estate Planning	
Robert Katz, Katz Bernstein & Katz LLP	Estate Planning; Taxation	
Alan J. Dlugash, Marks Paneth & Shron LLP	Estate Planning; Taxation	
Michael Schlesinger, Schlesinger & Sussman	Federal Taxation	
Seymour Goldberg, Goldberg & Goldberg P.C.	IRA Distribution Plans	CHAPTER CANNOT PAY
Edward A. Slott, E. Slott & Company CPAs	IRA Distribution Plans	
Lois Ketzer, New York State Department of Taxation and Finance	IRS	
Christopher Doyle, Hodgson Russ LLP	New York State Taxation	
Jack Trachtenberg, Hodgson Russ Attorneys LLP	New York State Taxation	
Mark S. Klein, Hodgson Russ LLP	New York State Taxation	
Beatrix G. McKane, Holtz Rubenstein Reminick LLP	Nonprofit	
David C. Nierenberg, National Pension Service	Pension Plans	
Mark A. Plostock, Mark Plostock, CPA CITP	Taxation	CHAPTER CANNOT PAY
Ira Kevelson, Marks Paneth & Shron LLP	Taxation	
Peter J. Strauss Esq., Epstein Becker & Green P.C.	Taxation	
Alan J. Preis, Alan J. Preis, CPA P.C.	Tri-State Taxation	CHAPTER CANNOT PAY

QUALITY-CONTROL STANDARDS
FOR CONTINUING PROFESSIONAL EDUCATION

All courses qualifying for CPE credit must be designed and presented according to the following standards.

FAE is the registered sponsor in New York State for all Society educational events. In New York State the CPE sponsor number licensed for FAE is 000372. It is essential, therefore, that policies and procedures be consistent throughout the state.

A copy of the New York State regulations is presented in the appendix. Interpretations of the standards are presented in the following pages, as well as procedures that are to be completed by the Chapter President or CPE Coordinator.

All Chapters are encouraged to assign the coordination of Chapter CPE responsibilities to one person who can serve as the liaison to the Chapter committees and FAE.

PROGRAM DEVELOPMENT

The Chapter acts as a developer of programs when it produces conferences or shorter technical sessions that are designed to qualify for CPE credit. All programs developed by the Chapter and its committees must incorporate the following standards into their planning.

The Chapter's efforts as a developer should be focused on 1–to–2 hour CPE segments. Held alone, they are referred to as technical sessions. Grouped together, they create a half-or full-day conference.

The responsibility for conducting seminars and other full-day programs is that of FAE. Chapter recommendations for a full-day seminar topic should be included on the Chapter CPE Survey distributed each fall by FAE.

Chapters may not contract with outside vendors for pre-prepared educational materials. Any materials needed for Chapter programs can be obtained through FAE. Adaptations from copyrighted materials are not permitted unless permission is obtained from the author.

Developing programs for a Chapter is a process that includes examining the CPE needs and interests of its members, selecting topics that meet those needs, and identifying competent instructors to present and develop the programs.

Member Needs and Interests

Prior to planning programs, the Chapter should assess the needs of the membership to identify the most relevant and appropriate topics to offer. Member needs and interests can be identified through market research (CPE survey), historical analysis of course performance, and tracking hot topics within the profession. One of the most useful market research tools is the CPE survey. FAE distributes this survey to a random sample of Chapter members during the summer months. The results of the survey are used by FAE to schedule full-day seminars in your area and also form the basis for developing Chapter programs.

Author Qualifications

When analysis has been completed and topics have been selected, it is necessary to prepare the content and design of the program. Individuals qualified in the subject matter as well as instructional design should develop programs. The most important characteristic for Chapter presentations is that the author be qualified in the subject matter. A minimum of 3 to 5 years of work experience in the subject area is required to meet this qualification.

In the event that Chapter volunteers are inexperienced in instructional design, FAE staff will supplement this program with additional input. Instructional design factors are very important for programs of greater length.

For Chapter presentations, the author is usually the speaker as well. Speakers should furnish outlines in advance to the Chapter CPE liaison/coordinator to show that the order and time spent on each topic was part of a planned and logical sequence. Speakers should have experience teaching similar types and levels of professional educational programs.

Program Design and Content

The program should contribute to the professional competence of the participants. To qualify for the mandatory CPE requirement in New York State, the program must be in one of the following subject areas: Accounting, Auditing, Taxation, Advisory Services, or Specialized Knowledge and Applications. When developing programs, the author must include the following components in the program description:

Designed For:

Each program will target a specific group of CPAs. The "designed for" statement will state the CPAs' **area of expertise** for which the program was designed.

Objective:

The program objective explains the level of knowledge attained or the level of competence demonstrated as a result of completing the program. The objective is the **overall purpose** of the program.

Topics:

This component contains a detailed listing of **the major issues** that support the overall objective of the program. A minimum of three topics should be presented.

Level:

The course level describes the **complexity of the material** in a program. These levels are as follows:

> **Basic** - This level teaches fundamental principles and skills and is designed for participants with limited or no exposure to this subject area.
>
> **Intermediate** - This level builds on a basic-level program or upon fundamental principles and skills and focuses on their application. Courses in this level are designed for participants with some exposure to this subject area.

Advanced - This level focuses on the development of in-depth knowledge, a variety of skills, and/or a broader range of applications. Participants with significant exposure to this subject area should register for these programs.

Update - This level provides a general overview of new developments and is for participants with a background in this subject area who wish to remain current.

Prerequisite: This statement describes the **background, experience, and previous knowledge** of the person prior to participation in the program. Program developers should encourage participation only by individuals with appropriate education and/or experience.

Recommended CPE Credit:

All programs are measured in terms of 50–minute contact hours. The minimum number of CPE credits to be earned is one hour. Partial credit is not allowed. Announcements, lunch, and breaks cannot be counted as contact hours. Most Chapter presentations will qualify for 1-2 hours of CPE credit.

Chapter committees should be made aware that administrative meetings do not qualify for CPE credit. In calculating the number of CPE credits to be recommended, the social aspects of the event (dinner, cocktails, etc.) and the planning meetings of the chairman and committee members should be deducted.

If a program is at a level that increases professional competence, credit is given to the discussion leader for presentation time. An instructor can claim up to two times the presentation time for preparation. Repeated presentations of the same material would receive no additional credit. A licensee may only claim up to 50% of the required CPE credits as an instructor.

Method of Presentation:

Courses are presented using a variety of **teaching and learning techniques** that include, lecture, discussion, case study analysis, and the opportunity for questions and answers. Indicate the format and style of presentation for every program offered by the Chapter.

Field of Study:

This section describes the field of study for the program being presented. Indicate the appropriate field of study, i.e., Accounting, Auditing, Advisory Services, Ethics, Specialized Knowledge and Applications, Taxation.

Qualifying Development Standards Review

To ensure that programs meet the standards for program development and qualify for CPE credit, a review of the content and design of the program **must** be conducted **prior to promotion** to the membership by FAE Chapter CPE Coordinator. The reviewer will check the proposed program for information that is accurate, consistent and current and will review the design for appropriateness and for contributing to effective learning by the participants. The reviewer will also determine that a person qualified in the subject area has developed the program and that the program meets the program development standards.

Technical Review

After the Development Standards Review is conducted and the program is approved for presentation, a technical review of the content is required. For programs under 3 CPE credits, the technical review may be conducted by a Chapter representative who has expertise in the subject area and who is someone other than the preparer. For programs over 3 CPE credits, FAE staff will arrange the technical review.

PROGRAM ADMINISTRATION

Discussion Leader Qualifications

Teaching/Speaking Experience

- Previous experience teaching or conducting formal presentations to CPAs

- Achieving satisfactory evaluation ratings as indicated by summary evaluation reports or personal reference checks

- Engaged in teaching public or in-firm presentations within a two-year period preceding teaching assignment

- Attendance at discussion leader workshop (or similar training program) in lieu of teaching experience will be considered

Work Experience

- Assigned to positions involving high-level supervisory or management-level skills in the subject areas being taught

- Minimum of five years work experience (at all levels) in related subject areas

Educational Background

- Bachelor's degree required and CPA or law degree preferred, depending on subject matter

- Advance educational achievement at the master's level and beyond is preferred

Commitment to Teach

- Willingness to teach a minimum of two CPE seminar presentations or one conference or technical session presentation per year

- Ability to confirm teaching schedule four to six months prior to a presentation

- Properly preparing for a presentation and reviewing and/or preparing the program materials to ensure that the stated learning objectives are addressed

- Available to travel throughout New York State

All speakers must have a current Discussion Leader Application on file. The coordinator of the program should check past evaluations before confirming assignments.

Promotion of Three Hours or Less CPE Technical Sessions

Participants should be informed in advance of the program design and content. This includes the components of the program description such as:

Designed For
Objective
Topics
Course Level
Prerequisite
Recommended CPE credit
Method of Presentation
Field of Study

These eight items should be clearly and prominently featured in all promotional materials. To elicit interest in the program, promotional information should be received by the members no later than thirty days prior to the program.

Promotional material must:

- State that the program is open and available to all Chapter members.
- Refer to the program as a Technical Session, not a Committee Meeting or a Conference.
- State the name of the committee responsible for developing the Technical Session, i.e., "Developed by the __________ Committee."
- Clearly state the various parts of the program, e.g.:

Dinner:	6:00 - 7:00
Registration:	7:00 - 7:30
CPE Session:	7:30 - 9:30

- List FAE's sponsor number 00372
- Include a telephone number to call for information

Note: Only pre-approved technical sessions may be publicized.

On-Site Management

Prior to the event, a Chapter member should be assigned to collect all advance registrations and to conduct registration on-site at the event. For programs over 3 CPE hours, registration processing will be handled by FAE staff.

A class roster must be prepared and maintained to note any cancellations or no-shows. A class roster format is provided in the Appendix. The number of participants and the physical facilities should be consistent with the teaching methods specified.

Program Evaluations

All programs must include an evaluation component to measure quality.

All Chapter/Foundation programs qualifying for CPE credit will use the same evaluation form for this purpose. Master evaluation forms will be provided to the Chapters for their presentations. Each course, regardless of length of presentation, must have a separate evaluation. The completed forms should be reviewed by the Chapter CPE representative after the program and sent to the Society office for further processing within two weeks of the program date, along with other required program documentation.

FAE will be responsible for reporting back the evaluation results to the Chapter CPE Coordinator. The CPE Coordinator should distribute the evaluation ratings to the chairman of the event. The chairman should send the ratings to each speaker and use the results to plan future programs.

The evaluation process is an important part of the educational process. Making changes in programs in response to participant and instructor evaluations is the strongest indication of a concerned and effective CPE program.

PROGRAM DOCUMENTATION

To satisfy the reporting requirements for mandatory CPE, both the sponsor and the participant must maintain records.

Sponsor CPE Records

As an approved sponsor, FAE is required to retain the following records for a period of five years:
Course Roster
Course Outline
Program Date and Location
Instructor Qualifications
Number of CPE Hours Awarded
Promotional Flyer
Evaluation Results

At the conclusion of a program, the Chapter will forward this information with the CPE Reporting Form to FAE. Permanent records of all Chapter CPE programs will be in the Society's office as required by the State Board of Public Accountancy. FAE will periodically confirm the records being retained in the office with the Chapter CPE Liason/Coordinator. It is the Chapter's responsibility to review the list and report any inconsistencies.

<u>Only the programs with records in the Society office will qualify for CPE credit. Participant certificate numbers are required on the course roster.</u>

FAE will be responsible for filing as necessary with the various State Boards of Accountancy. FAE's sponsor number is the sponsor number for <u>all</u> Society educational events. In New York State, the CPE sponsor license number is 000372.

Participant CPE Records

At each CPE program, the Chapter will distribute a two-part CPE Verification Form to each participant. The participant is responsible for maintaining his own record and should retain one part of the CPE verification form. This information should include:

Registrant's Name and Certificate Number
Title and/or Description of Content
Date and Location
Number of CPE Hours Completed

Participants should retain this information in the event that the State Board conducts an audit of their CPE records.

PROCEDURES FOR SCHEDULING AND ADMINISTERING PROGRAMS

FAE-ADMINISTERED PROGRAMS (4-8 CPE credits)

Chapters that wish to develop presentations longer than 2½ hours (3 CPE credits) must decide whether to have their program administered by FAE for an administrative fee of $5,500 or by the Chapter for an administrative fee of $1,600. If the Chapter chooses to administer the program, it must assume the primary responsibility for program development, promotion, on-site registration, and facility and financial arrangements. FAE will retain the responsibility for all CPE compliance and recording procedures.

Creation and Implementation of Chapter Conferences

FAE staff must provide the baseline administrative services for all Chapter Conferences. Expanded services may be performed by either the Chapter or FAE (for an additional fee)

Baseline Services

A. Identify Program
   1. Date
   2. Time
   3. Location

B. Create Unique Course Identification Number (Course Code)
   1. Content Review–General Categorization
   2. Evaluation of Program–does event (all or some part) qualify for CPE Credit
   3. Assess CPE validity in terms of content and also State-mandated required 50–minute segments

C. Technical Content (speaker) for CPE
   1. Topics and descriptions
   2. Do they qualify for CPE credit

D. Acquire the following services (assign or split tasks within Chapter)
   1. Speakers
   2. Venue
   3. Event Administrator

E. Registration
   1. Create Event on AM4 system with required program details
   2. Process Attendees
   3. Generate Confirmation Cards
   4. Mail Confirmation Cards to registrants

F. Staff Event Administration
   1. Prepare Final Attendance Roster
   2. Print Evaluations
   3. Print CPE Credit Slips
   4. Print Guest List
   5. Print Speaker Badges

G. Material (Manual)
   1. Review material for content
   2. Retain one copy for CPE documentation (files)

H. Post-Event Processing
    1. Adjustments on AM4 (Walk-ins, Said Paids, Substitutes, & No Shows)
    2. Scan Program Evaluations
    3. Enter Program and Speaker Ratings on AM4
    4. Prepare Final Registration Reconciliation
    5. Run all Final Program Reports
    6. File Final Reports copies and distribute any outside as needed
    7. Prepare and send bills for those who did not already pay

I. Other Baseline Activities
    1. Negotiate Terms of Contract (Sales Tax Exempt & Liability) and mail Certificate of Insurance
    2. Secure Course Materials (originals) and review submitted material for technical content and copyright issues
    3. Cull Targeted Audience from AM4 (Chapter mailing list), determine quantity, and print labels
    4. Ad/Sell (Marketing) copy for *The Trusted Professional* and set up website links
    5. Print all rosters, discussion leader forms, and CPE credit slips and send to venue
    6. Pack and ship brochures for other area events and Society publications (TP and CPAJ)

<u>Expanded services</u>

The list of services in Part II can be performed by the Chapter or the NYSSCPA.

*(Please note that if these tasks are performed by the NYSSCPA, there will be an additional charge of $3,900. The total cost to the Chapter for NYSSCPA staff providing the administrative services listed in Parts I and II is $5,500.)

A. Venue
    1. Estimate size of audience – special needs
    2. Research possible venues
    3. Contact venue and specify needs
    4. Process required deposit or credit card and mail contract
    5. Final set-up; give guarantees for audiovisual equipment and food and beverages
    6. Determine “Hotel Contact” to receive shipment
    7. Receive, review, sign off, and process invoice for payment

B. Speakers
    1. Research population of possible speakers and invite based on expertise
    2. Collect or write biography, topic, and topic description
    3. Negotiate fee (if any)
    4. Compose confirmation letter and mail
    5. Arrange travel, overnight accommodations, and audiovisual needs
    6. Outreach and final confirmation of speakers
    7. Meet and greet on-site and distribute speaker packet and gifts
    8. Process expense report and fee (if any)
    9. Send thank-you letter
    10. Distribute Conference Evaluation Rating

C. Material (Conference Manual)
   1. Provide speaker with deadline for material and follow-up
   2. Coordinate with Customer Service to determine quantity of manuals to reproduce
   3. Submit for reproduction and binding
   4. Ship to contact at venue
   5. Confirm delivery at venue
   6. Reserve copy for files

D. Marketing/Production
   1. Determine brochure format and specifications
   2. Lay out conference program (topics, descriptions, speakers' names, credentials, firm affiliation, bio, program details, location, registration panel, etc.)
   3. Submit brochure to printer with mailing list and quantity
   4. Compose e-mail
   5. Follow-up letter or e-mail reminders

E. Event Administration
   1. Prepare event signage and ship to venue
   2. Prepare lunch tickets and ship to venue
   3. Arrange and be alert for onsite special meal requests
   4. Ship manuals, handouts, upcoming conference brochures, CPE catalogs, and meeting supplies to conference site

F. Day of Event
   1. Arrive 2 hours early at site to ensure room set-up, lobby signage, etc.
   2. Locate hotel contact for food and beverage set-up as shown on BEO, and supply any manual boxes
   3. Prepare attendee packet on-site for registration and check-in
   4. Lay out attendee name badges and other handout and display material, and prepare check-in area
   5. Greet and process attendees and distribute manual, CPE credit slips, and evaluations, etc.
   6. Verify attendee pre-registrations status, or register attendee onsite
   7. Greet speakers and conference chairs
   8. Check on luncheon room set-up and ensure correct count and layout
   9. If any, check on audiovisual setup for luncheon speaker
   10. Check on morning and afternoon breaks and food and beverage count
   11. Verify hotel charges and sign off on bills
   12. Troubleshoot the day's event (attendees' requests and speakers' needs with hotel)
   13. Gather remaining materials and handouts, collect CPE slips and evaluations, and pack box for shipment to office

G. Miscellaneous
   1. Gather maps and directions to send to prospective attendees

Documentation

- CPE Scheduling Form must be submitted prior to scheduling a program. All program dates must be approved by your Chapter relations coordinator to avoid conflicts with special Society and Foundation events.
- Program topics and speaker biographical information must be submitted 3 months prior to the program.
- Outlines/Manual must be submitted 5 weeks prior to the program.
- Rosters, Evaluations, CPE slips, and a copy of all program expenses must be on file with the society no later than 2 weeks after the program has taken place.

<u>CHAPTER-ADMINISTERED PROGRAMS</u> (1-3 CPE Credits)

For Chapter programs of 3 CPE credits or less, the Chapter, using the appropriate documentation and evaluation forms as supplied by the Foundation, will administer the programs. Within two weeks of the presentation, the CPE Reporting Cover Letter must be completed and returned to the Foundation office with a check. Topics must be approved in advance and prior to promotion to assure compliance with CPE regulations.

Chapter Responsibilities

Development

* To select topics which will meet the needs of the membership by supplementing the overall Society curriculum.
* To enlist an author to prepare the program design and content.
* To complete the Development Standards Form before publicizing the course and send it to FAE for approval.
* To conduct a technical review of the program.
* To comply with all CPE standards.

Administration

* To select program date for presentation after noting special Society and FAE events and courses.
* To contact and confirm speaker arrangements.
* To promote the event.
* To set a registration fee within the guidelines set by the Society.
* To make necessary facility arrangements.
* To duplicate necessary material for the program.

* To handle the registration process for the presentation using FAE roster and two-part CPE verification form.

* To make all payments related to the presentation.

* To provide on-site coordination for the program.

* To distribute verification forms to attendees.

* To distribute and collect evaluation forms from attendees.

Documentation

* To complete necessary attendance records.

* To complete CPE Cover Letter Form and forward the required documentation with registration fees within 2 weeks of the program date to the Society office.

Chapters should <u>not</u> publicize courses that do not have course code numbers.

FAE Responsibilities

Development

* To provide the Chapter with possible topics and speakers, and suggest topic areas to develop.

* To continuously provide the Chapter with a schedule of planned Society and Foundation events.

* To review and approve the Development Standards Form to insure compliance with AICPA Standards and New York State regulations, and to assign course code number.

Administration

* To provide masters of the required verification, evaluation, and reporting forms for duplication by the Chapter.

* To process evaluation forms and provide results to the Chapter CPE Chairman.

Documentation

* To store and maintain course records, and respond to participant or state inquiries regarding attendance or program content.

Timetable for Chapter-Administered Programs

Committees within the Chapter will develop most Chapter-Administered Programs. In order to comply with the quality-control standards and the requirements of mandatory education, the following timetable is recommended.

3 months prior: Submit Development Standards Form to the Foundation for review and approval. Course may not be promoted to the membership until the Development Standards Form is returned to the Manager of Chapter CPE with the topic approved for CPE credit and an assigned course code number.

2 months prior: Confirm all logistical arrangements.
Arrange for promotion of the event.

1 month prior: Promotion is received by members.
Materials are developed and produced. Registration process begins.

CPE	Course Title	Code	Date	Speaker
AA	Small Practitioner Professional Practices Update	29071501	28-Sep-04	Sanchez, Paul J.
AC	FIN 46 Consolidation of Variable intrest Entities	29031520	14-Dec-04	Massimino, Jerome
AC	Accounting and Auditing Overview of Busy Season Issues	29031602	21-Jun-05	Massimino, Jerome
AC	FASB 154 Accounting Changes/ Account ing for Leases	29031615	27-Sep-05	Massimino, Jerome
AC	Current GAAP accounting for Acquisitions of Real Estate	29031620	25-Oct-05	Klink, Walter C.
AC	Billing, Colections and Account recievable Issues	29031632	17-Feb-06	Rick, Kenneth H.
AC	Statement of Financial Standards No. 123 (revised 2004)	29031715	24-Oct-06	Massa, Roy B.
AC	Advanced Quick Books Training 2006 & Quick Books Year End Review	29071703	14-Sep-06	Lian, Regina
AC	General Risk Management	29071704	17-Oct-06	Hohman, Jeff
AC	Treasury Management Product Solutions	29081705	06-Dec-06	Bennett, Dawn
AC	The Requirements of the new New York 150 program for public Accounting Students	29111505	30-Sep-04	Strittmatter, Robert G.
AC	Quickbooks 2004 Review including New and add-on packages	29111509	13-Dec-04	Juback, Judith
AC	GAAP Accounting for Real Estate Acquistions	29111605	13-Jan-06	Klink, Walter C.
AC	Best Practices for Corporate Cash Management	29111703	19-Jul-06	Gretz, Ruth L.
AC	Check Clearing for the 21st Century Act	29151509	09-Nov-04	Horowitz, Jeffrey
AC	Narrowing The Expectation Gap	29151510	15-Nov-04	Grusd, Neville
AC	Payment and Cash Management Trade	29151604	03-May-06	Gordon, Brian T.
AC	Advanced Estate Planning	29166601	23-Jun-05	Brady, John G.
AC	Compilation And Review Update	29171703	26-Jul-06	Maffia, Joseph A.
AC	Intro into Paperless Audit/Office	87101581	27-Jul-04	Rich, Ronald W.
AC	Fraud Issues	87102581	27-Jul-04	Trusiak, Robert
AC,AU	Fraud Prevention	29011703	24-Apr-07	Dayer, Paul A.
AC,AU	Corporate Fraud	29012604	25-Apr-06	Shanley, Christine
AC,AU	SSAR's Update	29031507	30-Sep-04	Cohen, Andrew
AC,AU	Accounting for Operating Leases on the Sarbanes Oxley Acts	29031518	12-Jan-05	Henning, Steven
AC,AU	Accounting and Auditing Update	29031523	11-Jan-05	Hendler, Elliot L.
AC,AU	Accounting auditing overview of busy season issues	29031602	21-Jun-05	Massimino, Jerome
AC,AU	Accounting and Auditing Update Focus on Compilation and Review	29061603	27-Oct-05	Maffia, Joseph A.
AC,AU	SSARS, OCBOA, SAS and FASB Update	29071603	27-Sep-05	Crystal, Mel
AC,AU	Year End Update - A Brief Reminder of What is new for 2004 Year Ends	29111510	14-Jan-05	Singer, Grace G.
AC,AU	Spring Accounting & Auditing Update	29111601	08-Jun-05	Singer, Grace G.
AC,AU	Accounting and Auditing Update	29131604	26-Apr-06	Connolly, Burgman E.
AC,AU	Quicks Book 2004	29161502	14-Sep-04	Juback, Judith
AC,AU,AD	Buffalo Chapter Summer Symposium	87000681	27-Jul-05	Crystal, Mel
AC,TX	Accounting and Tax Update	29041502	17-Nov-04	Hull, Martin D.
AD	Tax Planning for Funding Testamentary Trusts & Using Trust as Beneficiaries of IRAs	20936504	20-Sep-04	Finkelstein, Ronald M.
AD	Electronic Discovery	29012502	19-Jan-05	Africano, Kennith W.
AD	Mergers and Acquisitions Mid Range Companies	29012505	09-May-05	Palaszynski, Lawrence
AD	Update Re Elder Law, Medicaid, Socia	29012602	09-Nov-05	

AD	Improper Investment Recommendations	29012605	17-Jan-06	Schultz, Joanne A.
AD	Buying,Selling and Merging Your Accounting Practice	29013702	17-Nov-06	Sinkin, Joel
AD	Corporation, Partnership and LLC	29015501	03-Nov-04	Savino, William
AD	Elder Law, Medicaid, Social Security	29016603	09-Nov-05	Emmerling, Patrick L.
AD	Legislative update	29032511	21-Oct-04	Colson, Robert H.
AD	Management of an Accounting Firm	29032516	10-Nov-04	Israeloff, Robert L.
AD	Issues Relating to Small CPA Practices	29032521	17-Dec-04	Ehrlich, Terry L.
AD	General Risk Management	29032522	21-Jan-05	Raspante, John F.
AD	NYSSCPAs Outreach -Focus on Women & Minorities	29032525	20-May-05	Gould, Andrea S.
AD	Business Valuations	29032529	22-Apr-05	Rudman, David N.
AD	Employee Handbook-Overview of work place Policies	29032608	19-Aug-05	Sanders, Scott
AD	Employee Handbook-Overview of work place Policies	29032610	16-Sep-05	Sanders, Scott
AD	Internal Ploicies and Procedures, Document Retention and more	29032630	27-Jan-06	Rick, Kenneth H.
AD	Adding Financial Planning to your practice	29032702	16-Jun-06	Rick, Kenneth H.
AD	Employment Issues in todays professional environment	29032715	14-Dec-06	Seldon, Richard
AD	Managing & Protecting Client Assets	29033503	16-Jul-04	Scheer, William
AD	Your Exposure as a Director on a Nonprofit Board-What you need to know	29052501	15-Jun-04	Heveron, John F. Jr.
AD	Technology Update	29052506	14-Jan-05	Johnston, Randy P.
AD	Claims, Fraud Claims and You... What to do when they Occur, & Before	29061702	18-Jan-07	Klein, Ron
AD	College Aid and merit aid analysis	29072601	02-Aug-05	Reilly, Charles
AD	Employee Benefits Update	29102602	13-Sep-05	Martin, Joseph F.
AD	Quick Books at Year End: Reviewing and Correcting Common Errors	29103705	14-Dec-06	Presti, Andrew C.
AD	Career Counseling	29112502	16-Jun-04	Campbell, Douglas
AD	Selecting a Professional Advisor	29112507	20-Oct-04	Mathieu, Elizabeth
AD	New York State Enterprise Zones and Empowerment Programs	29112511	18-Jan-05	Mercader, Emmanuel
AD	Business Banking Products	29112603	20-Jul-05	Colligan, Al
AD	When I'm 65 Will you be able to enjoy the Retirement Revolution	29112612	15-Mar-06	Zachharova, Tanya
AD	Private Banking	29112615	17-May-06	Bell-Curran, Bonnie
AD	How to Keep out of Trouble and Make Risk Management a Profitable Part of Your Practice	29122701	17-Jan-07	Klein, Ron
AD	Communication & Network Seminar	29132503	27-Sep-04	Marner-Brooks, Elizabeth
AD	Credit Card Debt Seminar	29152512	26-Jan-05	Broderick, Ginger M.
AD	Career Management	29152513	03-May-05	Tretola, Alfred C.
AD	Credit Card Debt	29152705	24-Jan-07	Yunich, Robert H.
AD	SBA Lending Programs	29162602	20-Jul-05	Sturiale, Ann
AD	Fee Based Investment Advisory Services	29162603	22-Sep-05	Henion, David W.
AD	Equity Compensation, College Funding, and Divorce Planning an overview	29172603	09-Aug-05	Caruso, Robert
AD	Workers' Compensation & Disability Benefits Insurance Coverage	29172702	09-Aug-06	Carbone, Steve A.
AD	Mergers and Acquistions	29172706	11-Oct-06	Goldberg, Steven
AD	Human Resource Issues Update	87201581	27-Jul-04	Donathen, James D.
AU	Medical Practice Valuations and Fair Market Value Assessments	29031510	30-Nov-04	Lemanski, John F.

AU	School District Scandals - What can we learn from them	29031524	08-Feb-05	Linker, Stephen A.
AU	Update of New Peer Review Standards for Small firms	29031530	20-May-05	Nast, Wayne
AU	Business Valuation Issues- A roundtable Discussion	29031617	06-Oct-05	Kanyuk, Philip H.
AU	Intro to share based payment	29031628	19-Dec-05	Massa, Roy B.
AU	Statement Of Accounting Standards 103	29031712	21-Sep-06	Ross, Andrew P.
AU	Peer Review	29031713	22-Sep-06	Lang, Stuart G.
AU	Detecting Forgery in Fraud Investigations	29031726	02-May-07	Mancuso, Joseph C.
AU	Protecting Your Organization from Fraud	29041505	17-Mar-05	Grumet, Louis
AU	In The Red Zone: When the Ordinary Audit Becomes a Forensic or Fraud Investigations	29051706	01-Mar-07	Hungerford, Timothy
AU	Everything You Wanted To Know About The CPA Exam	29055603	02-Feb-06	Dustin, Daniel J.
AU	To Catch A Thief-Fraud Prevention Detection Techniques That Work	29061501	13-Jan-05	Ghezzi, Grace B.
AU	Fraud Evidence	29061602	19-Jan-06	Ghezzi, Grace B.
AU	Major topics affecting the CPA community	29071504	11-Jan-05	Crystal, Mel
AU	Fraud and Internal Controls in the Non-Profit Environment	29071702	19-Oct-06	Schleifer, Joel
AU	Overview & Recent Changes in Audits of Employee Benefit Plans	29081501	12-Aug-04	Feingold, Jay
AU	Overview & Changes in Audits of NYS Consolidated Fiscal Reports	29081502	21-Oct-04	Yu, Patrick
AU	Business Vauation in Divorce	29081503	30-Nov-04	McGuire, Karen D.
AU	New Auditing Standards	29081701	21-Sep-06	Cerini, Kenneth R.
AU	SAS Update	29081707	04-Jan-07	Becht, Paul E.
AU	Sarbanes-Oxley Implementation and Documentation	29101504	10-Dec-04	DeMauro, Dan
AU	New Auditor's Risk Assesment Process and GASB 45 Other Post Employment Ben	29101707	11-Jan-07	Dwyer, Barbara S.
AU	Practical Implementation of SOX 302 and 404	29111504	27-Oct-04	Stefano, Denise M.
AU	Spring Accounting and Auditing Update	29111601	08-Jun-05	Singer, Grace G.
AU	IT Controls & FASB Update	29111603	17-Nov-05	Stefano, Denise M.
AU	Peer Review Update	29111604	16-Sep-05	Sacco, John M.
AU	How To Prevent Fraud	29111702	21-Jun-06	Digiacomo, Michael E.
AU	Auditing Update- New Risk Assessment	29111708	15-Nov-06	Goldman, Ahava Z.
AU	Fundamental Business Valuation Issue	29111711	18-Oct-06	Kremer, Dennis B.
AU	Issues Affecting small firms and Practitioners	29131505	23-Sep-04	Victor, George I.
AU	What's New with Sarbanes Oxley	29151702	08-Nov-06	Dauerman, Elysa K.
AU	How to Survive the New AICPA Peer Review Standards	29161604	15-Nov-05	Nowicki, Raymond M.
AU	SAS 94 Internal Control and the Small Business Audit	87103581	28-Jul-04	Loscalzo, William A.
AU	Pertinent EITF-What You Don't Know Is Hidden in the GAAP Hierarchy	87106581	28-Jul-04	Loscalzo, William A.
AU	Peer Review Update	87301581	27-Jul-04	Nowicki, Raymond M.
AU,AC	SSARS, OCBOA, SAS, FASB UPDATE	29161605	05-Dec-05	Crystal, Mel
AU,SK	Foreign Trade Solutions Use of Derivatives	29102607	10-Jan-06	
SK	Small Firm Administration-What Keeps You Up At Night	20035705	21-Jul-06	Rick, Kenneth H.
SK	Practice Acquisitions, Shareholder Buying & Buy Outs-Tax and Basis Effects	29035502	22-Sep-04	Moran-Feckler, Jacqueline
SK	Developing changes of the federal wage hour law	29035508	20-Aug-04	Miljoner, Irv
SK	CO-OP and Condo Update	29035512	17-Nov-	Kleiman,

			04	Abraham
SK	Consumer - Driven Health Plans	29035515	26-Jan-05	Slaba, James
SK	Practice Management For Physicians	29035527	25-May-05	Billet, Angela
SK	Employee Health Insurance Laws in NYS - What you need to know to run your firm	29035607	22-Jul-05	Gajowski, Mark
SK	Understanding Key Appraisal Methodologies and Procedures	29035609	20-Oct-05	Pomykacz, Mark
SK	Recruitment and Retention of Staff	29035611	02-Nov-05	Gaines, Michael
SK	Paperless Office- Organizing your Electronic Filing Cabinet, Scanning & Archiving	29035619	21-Oct-05	Rick, Kenneth H.
SK	Effective Time Management - Over	29035621	07-Dec-05	Randazzo, Sheryl L.
SK	Data Forensics for Accounting	29035622	07-Dec-05	Longendyke, Carole
SK	Contruction Cost Review and Cost Controls	29035623	12-Jan-06	Weston, Jennifer
SK	How To Detect Fraud	29035624	03-Nov-05	Treglia, Stephen V.
SK	Goal Setting & Meeting Client Needs	29035625	18-Nov-05	Gould, Andrea S.
SK	Guidelines For Preparing Engagement Letters	29035627	16-Dec-05	Rick, Kenneth H.
SK	Jumpstart Your Career With Business Valuation and Litigation Support Seri	29035629	18-Jan-06	Warshavsky, Mark S.
SK	Electronic Data - Arsenal of Smoking Guns	29035701	15-Jun-06	Masri, Michael
SK	Business Valuation Issues Part II	29035703	26-Sep-06	Kanyuk, Philip H.
SK	What Keeps You up at Night?	29035705	21-Jul-06	Sanders, Scott
SK	Financing Trends in Real Estate	29035706	21-Sep-06	Biegelson, Steven
SK	Elder Law and Medicaid Update	29035707	26-Oct-06	Gottlieb, Adam J.
SK	Organization and Assignment of Respon	29035708	18-Aug-06	Rick, Kenneth H.
SK	Current Real Estate Accounting Software focused on internal controls and Financing Reporting	29035711	19-Oct-06	Malpica, Richard
SK	The Offering Plan Process and CO-OP & Condo Tax Issues	29035716	09-Jan-07	Miller, Joel E.
SK	How to be an "Expert" Expert: Tips for effective testimony & avoiding pitfalls	29035717	15-Nov-06	Wicks, James M.
SK	Purchases and Mergers of Accounting	29035719	10-Nov-06	Sinkin, Joel
SK	Detecting Forgery in Fraud Investigations	29035721	11-Jan-07	Brayer, Ruth
SK	MAP: Expanding Firm Capabilities	29035722	19-Jan-07	Rick, Kenneth H.
SK	Labor Law	29035725	13-Mar-07	Masri, Michael
SK	AICPA Top 10 Technologies	29045503	28-Oct-04	Stanton, Anne A.
SK	The Paperless Office- What's in it for me?	29055601	26-Aug-05	Shortsleeve, Timothy S.
SK	Charitable Trusts-Estate Planning Opportunities	29062703	24-Jan-07	Rushing, Barbara
SK	Integration Financial Planning & Invest. Mgt. Svcs. into your Practice	29075502	26-Aug-04	Picone, Thomas J.
SK	Health Savings Accounts	29075503	21-Dec-04	Thomas, William J.
SK	Calculation of Economic Losses for Individuals	29085506	19-May-05	Jonas, Bruce R.
SK	Are you prepared	29085601	06-Dec-05	Hamrock, Bill
SK	Cost Segregation and Depreciation	29085603	11-May-06	Hopper, Jacob
SK	Commercial Lending Alternatives	29085703	09-Jan-07	Levi, Steve
SK	So You Want to Break Into Industry...	29085706	12-Dec-06	Cerini, Kenneth R.
SK	Ethical Issues in Gift Planning	29095604	16-May-06	Miree, Kathryn W.
SK	Cash Flow Management/ Retirement Plan Issues	29095701	18-Aug-06	Nathan, Howard F.
SK	Cost Segregation	29105606	08-Dec-05	Weston, Jennifer
SK	Creative Charitable Giving Using Non-Cash Assets	29105703	19-Oct-06	Clontz,

				Bryan
SK	How Advisors & Institutions can better serve wealthy clients & Families	29105704	11-Oct-06	Gary, Tracy
SK	Financial and Governance Issues for Non-Profit Organizations	29105706	16-Nov-06	Hoffman, Mark E.
SK	I.T. Update	29115512	19-Jan-05	Lansen, Tara
SK	Cost Segregation/ IPIC LIFO/Cost Construction Audits	29115514	20-Apr-05	Weston, Jennifer
SK	Investment Update	29115610	16-Nov-05	Collier, Ruth
SK	Is your Business compliant with Federal Labor Regulations	29115611	18-Jan-06	Kane, David
SK	Empolyee Benefit Plans Update	29115613	21-Apr-06	Singer, Grace G.
SK	The New Medicaid Asset Tranfer Penalty Rules and Asset Protection	29115706	15-Aug-06	Bress, Dean S.
SK	Expanding Your Practice into Non-Tra ditional Disciplines	29115707	17-Aug-06	Renick, M. Jacob
SK	Building Value in a CPA Firm	29115709	22-Sep-06	Cuono, Ciro V.
SK	Interviewing Techniques	29115710	20-Sep-06	Rosenblatt, Michael F.
SK	Insurance and Risk Management- Where are we now?	29115715	17-Jan-07	Mayfield, Christopher
SK	Heath Saving Plans	29115721	21-Mar-07	Thaul, Lawrence J.
SK	Business Borrowing Alternatives	29122502	09-Nov-04	Halliday, Sarah A.
SK	Empolyee Benefits - Changes Affecting Plan Distributions	29135601	16-Jun-05	Bergstein, Warren M.
SK	How to Buid an Efficient Portfolio in a rising Interest Rate Market	29155703	25-Oct-06	Rubin, Neil
SK	Alternative Investments	29155704	07-Feb-07	Wigler, Lester
SK	Business Leader's Guide to Successful communication	29155706	24-Apr-07	Latz, Jayne
SK	Invest Like Yale's Endowment	29155707	15-May-07	Rubin, Neil
SK	CPA Firm Sales and Mergers	29155708	09-May-07	Kliegman, Edwin J.
SK	Advanced Concepts in IRC SEC 1031 Exchanges	29165702	08-Aug-06	Michaels, Pamela A.
SK	High-Net-Worth Individual & the Use of Municipak Bonds	29175714	07-May-07	Lane, Michael E.
SK	Government Financing Issues	87501581	27-Jul-04	Leone, Paul
TX	Electronic services, your key to greater profitability	29016503	19-Jan-05	Villa, Karen Y.
TX	E-filing	29016601	27-Oct-05	Villa, Karen Y.
TX	IRS and NYS Tax Update	29016701	20-Oct-06	Villa, Karen Y.
TX	Section 1031 Like Kind Exchange Seminar	29022602	11-Oct-05	Pajonas, Todd R.
TX	New developments in qualified plan design & advanced technologies	29026504	01-Dec-04	Langer, Ira
TX	IRS and NYS E-Submissions Program	29026505	26-Jan-05	Villa, Karen Y.
TX	IRS and New York State E-Filing Seminar	29026603	02-Nov-05	Passarelli, Lynne
TX	Maximizing The Use of Trusts in a Changing Tax Enviroment	29026604	30-Nov-05	Ausili, James T.
TX	IRS Practice and Precedure	29026701	20-Sep-06	Biagi, James B.
TX	Dispelling the Myths of Variable Annuities	29026702	04-Oct-06	Kirby, Ted
TX	Policy Reviews	29026703	04-Oct-06	Fox, Alan
TX	Single (K) for Small Business Owners	29026704	04-Oct-06	Botwinick, Jeff
TX	Trends in Buy Sell Agreements & Income &Estate Tax Planning for Closely Held Businesses	29026705	06-Dec-06	Markhoff, Harris
TX	E-File	29026706	29-Nov-06	Gebhardt, Connie
TX	Code Section 199 Manufacturing Deduction Update	29026707	17-Jan-07	Davis-Vaughn, Pamela
TX	Family Limited Partnerships- IRS Position on FLPs	29036153	17-Nov-04	Liebman, Glenn S.
TX	Sales Tax Issues Involving Real Estate	29036501	29-Sep-04	Buxbaum, Stewart
TX	Tax Planning for Funding Testamentary Trust & Using Trust as Beneficiaries of IRAs	29036504	20-Sep-04	Finkelstein, Ronald M.

TX	Pensions & Benefits Planninf for Physicians Practices	29036505	27-Oct-04	Eichler, Robert
TX	State Taxation of Trust & Mechanics of a Financial Plan	29036506	20-Oct-04	Stafford, Michael P.
TX	Estate Planning & Estate Administration with a partnership interest	29036509	28-Oct-04	Eisenmesser, Scott
TX	Charitable Planninning involving various trust and private foundations	29036514	13-Dec-04	Barnett, Robert S.
TX	Estate and Trust Planning	29036517	19-Nov-04	Turret, Ira
TX	Steps to settling an estate & the inter-play between forms 706 & 1041 with the Final 1040 Return	29036519	25-Jan-05	Levine, Miriam C.
TX	IRS Update	29036526	18-Feb-05	George, Peter
TX	Tax Season Issues and Problems	29036528	18-Mar-05	Ehrlich, Terry L.
TX	Real Estate Tax & Estate Planning & Controlling Lease Costs	29036601	09-Jun-05	Barnett, Robert S.
TX	Real Estate Tax, Estate Planning & Controlling Lease Costs	29036601	09-Jun-05	Barnett, Robert S.
TX	Taxation of Real Property in New York City	29036604	15-Sep-05	Golkin, Jeffrey
TX	E-filing	29036605	21-Sep-05	O'Brien, Merle G.
TX	Partnership Provisions affected by the 2004 Tax Act	29036612	17-Nov-05	Dyckman, Ezra
TX	Estate Planning Using Tax Deductible Dollars	29036613	28-Sep-05	Pope, Richard A.
TX	Circular 230 and Its Application to Estate Planning & Income Tax	29036614	26-Oct-05	Haskell, Arnold L.
TX	MARITAL DEDUCTION PLANNING	29036616	26-Oct-05	Barnett, Robert S.
TX	Tax Deductible Succession Plannig	29036618	14-Dec-05	Pope, Richard A.
TX	Martial Deduction Planning	29036626	26-Jan-06	Diehl, Barbara
TX	Reflection on 2005 filing Season, A rountable discussion	29036631	26-Apr-06	Angel, Jack
TX	Direct from the IRS Taxpayer Advocates Office	29036633	21-Apr-06	Gorga, Peter L. Jr.
TX	2006 Tax Act & Understanding Retirement Plans IRA & Roth	29036704	20-Sep-06	Angel, Jack
TX	Estate Planning for Second Marriages	29036709	14-Nov-06	Soberman, Alan
TX	Everything You Wanted to Know About Section 754 Partnership Liabilities	29036710	16-Nov-06	Eisenmesser, Scott
TX	Introduction to Estate and Financial Planning	29036713	18-Jan-07	Viceconte, Roberto
TX	Partnerships, Family Limited Partnerships and Limited Liability Company Updates	29036714	12-Dec-06	Barnett, Robert S.
TX	Getting Ready for 2006 Filing Season	29036718	17-Jan-07	Angel, Jack
TX	A contested Accounting Trail,Typical Schedules and Objections	29036720	10-Jan-07	Ryan, Michael
TX	Forms of Practice, Compensation and Admitting/Retiring Partners	29036723	16-Feb-07	Rick, Kenneth H.
TX	New York Sales and Use Tax - Traps and Pitfalls	29036724	15-Feb-07	Stone, Mark L.
TX	IRS E-Submissions Program	29046504	14-Jan-05	Villa, Karen Y.
TX	IRS e-submission programs	29046602	03-Jan-06	Marks, Susan
TX	Annual Update: Tax & Accounting	29046702	01-Nov-06	Dwyer, Barbara S.
TX	E-File	29046703	25-Jan-07	Reusch, Sue
TX	E Filing Comments From Practitioner and the Internal Revenue Service	29056505	06-Jan-05	Marks, Susan
TX	Update on Retirement Plans	29056602	12-Sep-05	Holcomb, Robert A.
TX	New Developments in Employee Benefits	29056701	13-Sep-06	Parrs, Eugene
TX	Federal & State E-Filling Update	29056703	05-Dec-06	Touhey, Joanne
TX	Estate Planning Council of the	29065602	30-Mar-06	Krooks, Bernard A.
TX	Recent Developments in Planning for Retirement Planng	29066601	04-Oct-05	Parrs, Eugene
TX	NYS Empire Zone Tax Credits - 2007	29066704	22-Feb-07	Bolam, Carol
TX	College Cost, Aid, and Paying Analysis	29072702	31-Aug-06	Ziering, Nancy
TX	Preparation of form 706- United State Estate Tax Return	29076502	06-Oct-04	Feinberg,

TX	E-File Update with the IRS	29076505	04-Jan-05	Michael Barovich, John
TX	A Sensible Approach to Planning your Estate and Financial Strategies	29076602	30-Aug-05	Muro, Victor
TX	Helping Your Clients To Structure Their Wills	29076604	01-Nov-05	Feinberg, Michael
TX	Tax Benefits of IRC Code section 1031 exchange	29076605	08-Nov-05	Flavin, Marie C.
TX	IRS and NYS E-file Services Update	29076606	04-Jan-06	Passarelli, Lynne
TX	The Alternative Minimum Tax and tax Planning steategies for 2006	29076607	09-Jan-06	Bergstein, Warren M.
TX	1031 Exchange Revisions	29076701	01-Jun-06	Liebman, Raymond L.
TX	Income Taxation of trusts and Estates	29076705	18-Jan-07	DeSantis, John P.
TX	IRS E-file Update	29076706	11-Jan-07	Luke, Brenda
TX	E-filing - Join the 21st Century	29086504	18-Jan-05	Murphy, Ellen
TX	Form 1040 workshop	29086505	27-Jan-05	Schleifer, Joel
TX	1040 Workshop	29086602	26-Jan-06	Haskell, Arnold L.
TX	1040 Workshop	29086708	31-Jan-07	Haskell, Arnold L.
TX	Family Limited Partnerships/ IRS Practitioner Liaison Update	29096501	18-Aug-04	Stack, Gerald F.
TX	E-filing Products & Services, your Key to Greater Profitability	29096502	11-Jan-05	Villa, Karen Y.
TX	The New Market Tax Credit Program	29096601	17-Aug-05	Marshall, Anthony P.
TX	Syracuse Nuts and Bolts	29096602	07-Nov-05	Villa, Karen Y.
TX	E-Filing: Advanced Topics	29096603	07-Nov-05	Villa, Karen Y.
TX	DRA 2005 Impact on Medicaid	29096702	02-Nov-06	Longstreet, Ami S.
TX	Planning with Individual Retirement Accounts Recent Developments Concerning Power of Attorney	29096703	08-Nov-06	Haynes, Brian K.
TX	DRA Medicaid Changes Concerning Homestead, Trusts in Medicaid Planning Update of Estate Planning	29096704	15-Nov-06	O'Connor, Michael E.
TX	Business Succession Planning for the Small to Midsized Business	29106501	22-Sep-04	Murad, David A.
TX	Empire Zone Update & E-filing with the IRS	29106503	01-Nov-04	Marks, Susan
TX	Empire Zones Update	29106601	16-Aug-05	Reusch, Sue
TX	Federal and New York State Efile Upde	29106603	04-Oct-05	Passarelli, Lynne
TX	Retirement Plan Update	29106605	27-Oct-05	Parrs, Eugene
TX	Fulton County Empire Zone Conference	29106608	14-Sep-05	
TX	Understanding Charitable Giving	29106701	06-Jun-06	Shuntich, Louis S.
TX	Retirement Plans for Small Businesses	29106702	20-Sep-06	Duffey, Robert
TX	Empire Zone Seminar	29106708	24-Jan-07	Reusch, Sue
TX	Current Issues in Estate Planning	29116503	20-Sep-04	Bubel, Henry P.
TX	Important Changes to retirement plans	29116506	17-Oct-04	Langer, Ira
TX	Financial Planning Issues Re: Retirement plans and distributions	29116508	15-Nov-04	Ingram, Thomas Y.
TX	Tax Update	29116513	16-Feb-05	Meyer, Jacob G.
TX	Common Mistakes in Financial investing	29116602	15-Jun-05	Ingram, Thomas Y.
TX	Preparing Your Client For Divorce	29116606	12-Sep-05	Levine, Steven
TX	Construction Cost review- IPIC HIFO	29116607	17-Oct-05	Weston, Jennifer
TX	1031 Exchanges of Real Property	29116608	14-Nov-05	Flavin, Marie C.
TX	Estate Planning Problems and solutions	29116609	12-Dec-05	Scott, Charles
TX	Current Trends in Long Term Care	29116614	19-Apr-06	Thaul, Lawrence J.

TX	Non-Profit Roundtable	29116701	28-Jun-06	Lane, Barbara
TX	ESOPs A Powerful Liquidity and succession Planning Tool	29116704	08-Aug-06	Bulua, Stanley E.
TX	Alternative Investments in an Un-certain Economic Environment	29116705	10-Aug-06	Hayden, Richard W.
TX	Current Plans and Initiatives - A Vision for Westchester in the Future	29116712	15-Nov-06	Gordon, Marsha
TX	2006 Year End Accounting Update	29116714	12-Jan-07	Singer, Grace G.
TX	Estate and Gift Tax Planning in 2007 and Prospects for the Future	29116719	21-Feb-07	Keiser, Laurence
TX	Estate Planning, Adminstration and Estate Taxes in the Sunshine State	29116720	15-Nov-06	Bachman, Arthur
TX	IRS/NYS E-Filing Update	29126601	22-Sep-05	Reusch, Sue
TX	Empire Zones Tax Benefits 2005 Legislative Changes	29126602	22-Sep-05	Reusch, Sue
TX	IRS/NYS Update Presented by Government Agents	29126701	27-Oct-06	Reusch, Sue
TX	Empire Development Zone Updates	29126703	22-Mar-07	Reusch, Sue
TX	Estate & Gift Planning	29136501	06-Oct-04	Sanders, Frederic M.
TX	Year End Tax Planning & Strategies	29136502	04-Nov-04	Bergstein, Warren M.
TX	Retirement Planning Seminar	29136504	18-Nov-04	Edwards, Kelby
TX	Business succession for C-corp & S-Corp	29136506	09-Dec-04	Cohrt, Connie
TX	Estate & Gift Planning - Techniques & Strategies	29136602	21-Sep-05	Keiser, Laurence
TX	Alternative Minimum Tax and Year End Tax Planning	29136603	17-Nov-05	Bergstein, Warren M.
TX	Retirement Planning Seminar	29136604	05-Jan-06	Wasserstrum, David J.
TX	Current Developments in Employee Benefits Planning	29136605	25-May-06	Cosenza, Joseph J.
TX	Tax Credit	29136701	19-Oct-06	Rochlin, Robert E.
TX	E-filing, What's New for 2007	29136702	28-Nov-06	Barovich, John
TX	Year End Tax Planning for 2006	29136703	05-Dec-06	Bergstein, Warren M.
TX	Exchanges Under Sect. 1031 of the Internal Revenue Code	29156501	29-Sep-04	Pajonas, Todd R.
TX	E-file Clinic	29156504	08-Sep-04	Davenport, Lillie B.
TX	E-file Clinic	29156505	09-Sep-04	Davenport, Lillie B.
TX	Fiduciary Responsibility and State Decoupling of Estate Tax	29156506	19-Oct-04	McCabe, John T.
TX	E-file Clinic	29156511	05-Jan-05	Barovich, John
TX	Estate and Tax Planning Update	29156601	20-Oct-05	Sangerman, Jay J.
TX	IRS and New York State E-file Clinic	29156603	05-Jan-06	Passarelli, Lynne
TX	Portfolio Strategies for Taxable Investors	29156701	21-Jun-06	Rubin, Neil
TX	SBA Lending Programs	29162602	20-Jul-05	Handsman, Stefanie
TX	IRS & NYS E-Filing	29166501	30-Jun-04	Barovich, John
TX	Financial Services	29166503	09-Nov-04	Bartunek, John W.
TX	Advanced Estate Planning	29166601	23-Jun-05	Brady, John G.
TX	Cutting Edge Estate and Gift Tax Planning	29166701	11-Jul-06	Prisciotta, Daniel
TX	Discharging Taxes In Bankruptcy	29166703	16-Aug-06	Candela, Salvatore P.
TX	E-filing	29166704	20-Sep-06	Ruggieri, Frank J.
TX	Unveiling THe Mysteries of 1031 Exchanges	29166705	18-Oct-06	
TX	Filing Season Update and Review	29176502	11-Jan-05	Hill, Kittie
TX	1031 Exchange	29176601	27-Jul-05	Pajonas, Todd R.
TX	Retirement Planning	29176602	13-Jul-05	Hennessey, Chris

TX	IRS and New York State e-file	29176604	17-Jan-06	Passarelli, Lynne
TX	Estate Planning, Medicare, Medicaid issues	29176605	04-Jan-06	Davis, Charles
TX	TIGTA - Creating a Partnership to Ensure the Intergrity of Tax Administration & Voluntary Audit Compliance	29176606	11-Jan-06	Manion, Nonie
TX	IRA Distribution Planning for CPAs Wealth Transfer	29176607	24-May-06	Hawley, James
TX	Long Term Care Needs and Tax Considerations	29176608	10-May-06	Quinlan, Robert
TX	Divorce Planning and Stratgies	29176701	14-Jun-06	Kahn, Gary
TX	Section 1031 Exchange	29176704	16-Aug-06	Deutsch, Joseph
TX	412i Retirement Plan	29176705	12-Jul-06	Trapp, Jack
TX	What a 1031 Exchange won't do	29176707	13-Sep-06	Domino, Anthony J. Jr.
TX	Structuring Annuities for Client Need	29176708	26-Oct-06	Goldberg, Steven
TX	Practitioner Priority Services	29176709	14-Nov-06	Martin, Rosemary
TX	Are you prepared for your clients' retirement and are baby boomers ready for retirement	29176710	18-Jan-07	Botwinick, Jeff
TX	Taxpayer Advocate Stakeholder Liaison and Collections	29176711	14-Nov-06	del Valle, Daniel
TX	TiGTA Tax adminstration issues	29176712	10-Jan-07	Manion, Nonie
TX	E-file and IRS Collections	29176713	10-Jan-07	Foschini, Errol
TX,AC	Tax and Accounting Update	29041601	09-Nov-05	Doran, Katharine K.
TX,AU	Sales Tax Update	29176501	05-Oct-04	Buxbaum, Stewart