

COMMITTEE

OPERATIONS

A Guide for
Statewide
Committee
Chairs and
Members

MANUAL

2007 - 2008

Table of Contents

Society Policies

| | |
|--|---|
| Overview..... | 2 |
| Committee Structure..... | 2 |
| Role of the Secretary and Executive Committee..... | 2 |
| Committee Services Department..... | 3 |
| Appointments to Committees..... | 3 |
| Length of Service on a Committee..... | 4 |
| Fiscal Policy..... | 4 |
| Committee Travel Reimbursement Policy..... | 5 |
| Conflict of Interest Policy..... | 5 |
| Antitrust Policy..... | 6 |
| Conduct and Respect for Others..... | 6 |

Committee Meetings

| | |
|---|----|
| Conducting Successful Meetings..... | 7 |
| Communication Essentials..... | 7 |
| Organizational Meeting..... | 8 |
| Scheduling Meetings and Attendance..... | 9 |
| Minutes of Committee Meetings..... | 10 |
| Conference Calls..... | 10 |
| Listserv..... | 11 |

Committee Activities

| | |
|--|----|
| Conferences, Technical Programs and Committee CPE..... | 12 |
| Articles for <i>The Trusted Professional</i> ®..... | 13 |
| Articles for <i>The CPA Journal</i> ®..... | 14 |
| Comment Letters..... | 15 |
| Technical Support Hotline..... | 15 |
| Committee Evaluation Procedures..... | 16 |
| Annual Report..... | 17 |
| Committee Files..... | 17 |
| Maintaining the Leadership Lifeline..... | 18 |

Appendices

| | | |
|------------|---|----|
| Appendix A | Committee Structure..... | 19 |
| Appendix B | Committee Member Travel Reimbursement Policy..... | 22 |
| Appendix C | Sample Meeting Notice..... | 24 |
| Appendix D | Listsrv Instructions..... | 25 |
| Appendix E | Guidelines for Committee CPE, Bkfst. Sessions, ETSs..... | 26 |
| Appendix F | Guidelines for Committee Comment Letters..... | 30 |
| Appendix G | Contact List - Committee Services and Other Staff | 32 |
| Appendix H | Committee Chairs for 2007–2008..... | 34 |
| Appendix I | Conflict of Interest Policy (with disclosure statements)..... | 36 |
| Appendix J | Antitrust Policy..... | 45 |
| Appendix K | Respect for Others Policy | 46 |

Society Policies

Overview

The committees of our Society are a key element in the contribution to member proficiency and enhancing the stature of the profession. They assist members in their everyday practice, educate the membership through committee sponsored CPE programs and advance the standing of CPAs through participation in the legislative and regulatory comment process. Much of the Society's strategic plan is executed by its committees.

An appointment as chair of a committee indicates the confidence one has inspired in their peers as to one's leadership abilities. To ensure those talents are not inhibited by lack of information on administrative policies and practices, we prepared this manual for a chair's general guidance.

This manual also serves as a guide for committee members in general on all committee policies, practices and procedures.

Committee Structure

The Society's statewide committees are structured as six divisions, four of which – industry, accounting and auditing, taxation, and consulting services – reflect the current practice specialty areas of professionals working in private practice and industry. The fifth division primarily concerns development of the profession and practice management. Each of these five divisions is led by an oversight committee, which are under the overall guidance of the Secretary, acting on behalf of the Executive Committee. The sixth division, Operations, focuses on the Society's operational functions with those committees reporting primarily to the Executive Committee. (See **Appendix A** for a listing of committees by division and an organization chart.)

The oversight committees are responsible for providing guidance, and reviewing and coordinating the programs and activities of committees to prevent duplication of effort. They are also responsible for keeping the Secretary and the Executive Committee informed of the activities or problems of their supporting committees, and evaluating the divisional committee chairs.

Role of the Secretary and Executive Committee

The Secretary, acting on behalf of the Executive Committee, has oversight responsibility for committees of all divisions, except Operations, and provides assistance, in conjunction with the Committee Services Department, in the planning and coordinating of the activities of those Society committees to assure that the Society's strategic plan objectives and the member's needs are met. Those committees report to their respective oversight committees, who in turn report to the Executive Committee through the Secretary. The chairs of each oversight committee meet directly with the Executive

Committee on a rotating basis at least once per year, and there is another opportunity for exchange between oversight chairs, committee chairs and Executive Committee and Board members, at the annual leadership conference.

Committees of the Operations Division, except for the Professional Ethics and Peer Review Committees which report to the Quality Enhancement Policy Committee, report directly to the Executive Committee. All operations committee chairs meet directly with the Executive Committee at least once per year.

Refer to the third page of **Appendix A** for an organization chart.

Committee Services Department

The Committee Services Department oversees the administration and assists in the fulfillment of the mission and goals of the Society's more than 60 statewide committees. The department is responsible for the relationship between the Society, committee members and chapters and keeping the lines of communications open to assure that their needs and concerns are addressed and met.

The Director of Quality Enhancement, along with the Senior Manager of Committee Services, coordinates the activities of the committees, evaluations, annual reports, appointment actions and general day-to-day administration, and serves as liaison with oversight chairs and the Secretary. Questions about service policies can be directed to the Senior Manager, Committee Services at (212) 719-8358 or via e-mail at ngomez@nysscpa.org. (See **Appendix G** for a staff contact list)

Appointments to Committees

Procedures

The following is an outline of the methods by which committee appointments take place. The Quality Enhancement Director and the Senior Manager of Committee Services coordinate and administer all the appropriate data and recordkeeping for this process.

- Mandatory annual reapplication to serve on a committee was eliminated beginning with the 2003 committee year. Members currently serving on committees are automatically carried over to the next committee year, unless they notify the Society that they do not wish to continue or if they receive a "Do Not Reappoint" (DNR) assessment from the committee chair. Certain restrictions may apply to oversight committees where membership is typically comprised primarily of current chairs within the division, and at the discretion of the oversight chair, some additional members with previous chair experience. Certain restrictions also apply to operations committees, where particular prerequisites may apply and where the Society President will follow standing rules, established by the Board of Directors, on appointments.

- An “open period” for first time applicants for the upcoming committee year is held in the January to April timeframe. Prior service experience may be required for certain committees, such as oversight and operations committees.
- Members may, and are encouraged to, apply for service throughout the year. On a case by case basis, they can become a member of a committee at any time during the year subject to the chair’s approval and are then subject to the evaluation process to continue service.
- Each committee chair will be requested to evaluate their committee rosters in January and determine if any DNR assessments are necessary.
- DNR recommendations and appointments are subject to review by the oversight committees, the Executive Committee or the President and may be overturned where, for example, mitigating circumstances exist for a DNR or a committee becomes too large to accept additional appointments.
- Vice chair recommendations are asked of chairs beginning in November of the first year of their term.
- The President and President-Elect review all nominations for chair and vice chair positions and make the final selection.
- Notification of appointment for chairs generally occurs in April. Notification for vice chairs and for first time applicants who applied in the “open period” generally occurs by May.
- Final authority for all committee appointments rests with the President.

The procedures outlined above do not preclude the chair from requesting at any time during the year that new members be added to their committees, or requesting that members be dismissed from their committees, for reasonable cause or when the committee deems it necessary, subject to approval of the oversight committee. Those who apply outside the “open period” are generally notified of appointment within three weeks of application.

Length of Service on a Committee

There is no limit to the length of service on any committee for members other than the chair, as long as those members are in good standing and do not receive a “Do Not Reappoint” designation from the chair (as discussed further in the Committee Evaluation Procedures section). A chair’s length of service is generally limited to a two-year term. However, under certain circumstances a chair’s term may be terminated before the expiration of a full two years, or it may be briefly extended beyond two years due to extenuating circumstances of the committee. Final authority for committee appointments rests with the president of the Society.

Fiscal Policy

If a committee wishes to incur expenses for events or projects that are not self-funding, and which are to be reimbursed by the Society, it is necessary to provide for such expenses in the Society’s annual operating budget. This budget is prepared in early January for the coming fiscal year (June 1 – May 31). Any requests for funds must be

submitted by the chair to the Director, Quality Enhancement no later than December 7th of each year to allow time for review by the Society's Finance Committee. Requests generally receive a preliminary decision by late January, with final approval of the Board, at its discretion, in April. The proposal should include:

- A description of the program.
- The benefits to be derived by the general membership from such a program.
- The estimated cost of the program and sufficient supporting information to facilitate the review by the Finance Committee.

Dinner, entertainment and other expenses of members incurred in conjunction with committee meetings, programs, etc., are not chargeable as professional activity expenses against the Society. Speakers at meetings can not receive an honorarium.

It is not necessary for committee chairs to request funds for operating expenses related to formal CPE Programs presented to the general membership. Registration fees and expense guidelines for educational conferences and technical sessions are set by the Foundation for Accounting Education, Inc. (FAE) and its Board of Trustees.

Interim budgets for unexpected projects to be initiated during the year, including but not limited to special sessions, visitations to offsite locations and materials for projects must be submitted to the Director, Quality Enhancement for approval by the Executive Committee.

Committee Travel Reimbursement Policy

All committee members are urged to devote the time necessary to perform the responsibilities associated with their appointment to Society committees. It is, therefore, the policy of the Society to reimburse out-of-pocket costs associated with attendance at committee meetings in accordance with a policy approved by the Board of Directors. In general, air transportation for travel exceeding 140 miles one-way and ground transportation for travel exceeding 75 miles one-way will be reimbursed. See **Appendix B** for the complete travel reimbursement policy. Members who avail themselves of this policy are requested to be mindful of the need to conserve costs related to committee activities and are, therefore, requested to hold the costs for which reimbursement is sought to a minimum.

Conflict of Interest Policy

In October 2003, the NYSSCPA Board of Directors approved a conflict of interest policy (see **Appendix I**). That policy identifies two groups that are covered by the policy. Most committee chairs fall into "Group I," who are each required to read the policy and file a "Group I Conflict of Interest Disclosure Statement" with the Society. Those serving on certain committees that have budgeting or expenditure responsibility are included in Group II and are required to read the policy and file the more extensive "Group II Conflict of Interest Disclosure Statement." Chairs will be expected to be in compliance

with this policy no later than their committee's organizational meeting. Disclosure statements may be found at the end of **Appendix I**.

Antitrust Policy

In September 2002, the NYSSCPA Board of Directors approved an antitrust policy for the Society (See **Appendix J**). The policy makes it clear that NYSSCPA will strictly comply with all antitrust laws and that Society members, leaders and staff who violate the policy are harming the organization. The antitrust policy requires that all Society meetings be conducted pursuant to advance agendas and that discussions will be limited to the agenda items. It goes on to state that no substantive Society business should be conducted other than at official meetings. Minutes are required to be distributed in a timely fashion to attendees.

To be avoided are all Society activities and discussions that could be construed as raising, lowering, or stabilizing prices; encouraging boycotts; fostering unfair trade practices; and other activities that might violate antitrust laws. No Society leader is to make any representation purporting to be official policy or position of the Society without authorization.

Conduct and Respect for Others

Serving on an NYSSCPA committee carries not only privilege and prestige, but a number of responsibilities, including the expectation that all committee members will conduct themselves in a professional manner. There are also the expectations that committee members will endeavor to attend and participate in as many committee meetings as possible during their term of service, and committee members will not use committee meetings or other committee activities to engage in any type of promotional marketing or selling of any product or service. Committee members are not to make any representation purporting to be an official policy or position of the Society without authorization.

The Society intends that all its members, employees and invitees should be treated with respect. At NYSSCPA they are all treated equally without regard to race, color, religion, gender, age, sexual orientation, national origin, physical or mental disability, marital status, veteran status, or any other condition or category protected by applicable federal, state or local law. NYSSCPA believes each person should be able to offer volunteer service and work in a professional atmosphere, which promotes equal opportunity and prohibits illegal, discriminatory practices and harassment. See **Appendix K** for the complete policy on respect for others.

Committee Meetings

Conducting Successful Meetings

The success of a committee will largely depend upon the chair's ability to preside over and guide the meetings to a definite conclusion. The following general rules provide helpful guidelines:

- Always start the meeting on time with a definite agenda, and with a projected finishing time.
- The purpose of an agenda is to save time and keep the meeting on course. Don't allow digression from it without sufficient reason.
- Request that an individual committee member, subcommittee or task force study difficult or complex matters and have them report back to the entire committee.
- Retain control without discouraging free comment. Invite constructive criticism and even disagreement.
- Ask for participation and support on a regular basis.
- Clarify issues by obtaining a consensus and then move on.
- Do not allow individual members to monopolize the meeting.
- Check at the end of the meeting to see if members feel that particular subjects have been properly covered.
- Remind members of date, time and location of the next meeting.
- Chairs should remember that their peers have selected them to lead and, therefore, should not feel bashful in doing so.

Communication Essentials

Effective communication with the committee's members has proven to be one of the keys to a successful committee. Listed below are just some of the ways for chairs and their committees to stay in touch and keep up-to-date with the administrative and competency building aspects of committees.

- Encourage members to check the committee's page on the website for information on meeting dates, minutes and member contact information. Each committee has a webpage, which may be found by going to www.nysscpa.org, clicking on "Find Committees" on the left of the homepage and then clicking on the committee's name.
- Use e-mail distribution lists based on the committee's roster to disseminate information, be it administrative or of technical interest. Committee rosters can be found by clicking on "Members" on the committee's webpage.
- The committee services administrative assistant can distribute information to the committee in the same way that meeting notices are distributed.

Contact the administrative assistant, Tia Neat, at 212-719-8386 or at tneat@nysscpa.org.

- Use the phone. Personal contact works best if you need to encourage participation or keep delegated responsibilities on track.
- Consider using a Listserv (see the Listserv item at the end of this section).
- Stay in touch with your oversight committee or oversight liaison.

Organizational Meeting

Soon after the start of the Society's fiscal year, June 1, each committee should call an organizational meeting of the committee. **A timely and effective organizational meeting is one of, if not the most important, factors in the success of committees.** Below is an outline of topics that should be addressed at the first meeting. Some of these topics are discussed in greater detail in the Committee Activities section.

- Set a calendar of committee meetings for the year. Chairs that have been able to do this have had the greatest success with committee attendance. If this is not possible, the date for the following meeting should be set before adjourning. The committee services senior manager can assist with setting dates.
- Review previous year's activities with particular attention to unfinished business, ongoing projects and previously scheduled educational events.
- Review the committees action plan (CAP) statement. **Note:** substantive changes to a committee's CAP must be approved by the oversight committee and the Executive Committee, who will also ensure that CAPs are in line with the Society's strategic plan.
- Designate two to five committee members who will serve as resources for the technical hotline to field technical questions from members (primarily for technical committees).
- Establish subcommittees for conferences, comment letters, monitoring regulatory and legislative proposals, and other matters, as necessary.
- Designate a committee CPE Coordinator to work with FAE staff if the committee intends to provide CPE during committee meetings.
- Plan for committee-developed educational events. The planning will include coordination with FAE and delivery of program commitments made by the previous committee and long range planning for presentations over the next 18 months.
- Designate a subcommittee or individual to coordinate and encourage contributions from the committee to *The CPA Journal*® and *The Trusted Professional*®.
- Designate mentors for new and younger members of the committee.
- Advise committee members of their responsibilities and inform them that their participation is critical.
- Remind committee members to keep their e-mail addresses current and use e-mail and a listserv, if applicable, to communicate.

Scheduling Meetings and Attendance

Please refer to the following procedures for arranging and conducting a meeting.

1. The chair should call the Senior Manager, Committee Services at the Society office at least two weeks prior to the meeting to reserve a meeting room or notify the Society of an alternate meeting site. **Note:** Many chairs will go ahead and schedule out their meetings for the entire year and secure meeting space at the beginning of the committee year.
2. A short agenda for inclusion in the meeting notice should be provided by e-mail to the committee services administrative assistant at least two weeks prior to the meeting date.
3. If any additional material is to accompany the meeting notice for distribution to the committee, arrangements should be made at that time.
4. The need for teleconferencing should be communicated at least three days prior to the meetings along with the names, numbers of the participants.

No less than 12 days prior to a meeting, the Society shall send a notice to all members of the committee by e-mail and post it on the committee pages of www.nysscpa.org, indicating the date, time, location, and agenda of business (as provided by the chair) for the meeting. Meeting notices will be sent out and posted automatically regardless of whether or not an agenda has been submitted by the chair. If no agenda has been submitted, the meeting notice will read “Agenda to Follow.” Another meeting notice will be sent out once an agenda has been submitted. (See **Appendix C** for a sample meeting notice)

- Committee members are encouraged to check their committee’s page on the Society’s website for future meeting dates. A committee’s webpage is found by going to www.nysscpa.org, clicking on “Find Committees” on the left hand side of the homepage and then clicking on the committee’s name. Click on “Meetings” to find meeting dates.
- Committee members are urged to notify their committee chair if they are unable to attend the meeting. If a considerable number of members indicate their inability to attend, the chair will advise the Committee Services Sr. Mgr. so that consideration can be given to canceling or postponing the meeting.
- At each meeting an attendance sheet will be provided. The Society staff liaison taking minutes will give the chair a copy, and that individual will give the original to the Manager, Committee Services. If the meeting is not held in the Society office, the staff liaison will take the attendance sheet to the meeting.
- If committee members are unable to attend a meeting, they are encouraged to send substitutes. The substitute is there as an observer and to present the member’s point of view. The substitute may not vote on any matter requiring committee approval.
- When meeting at the Society offices, the chair can conference call committee members who are unable to attend the meeting in person. The chair should notify the Society’s Committee Services Sr. Mgr. prior to the meeting date so

that appropriate arrangements can be made. This is a good way to keep statewide members involved in committee activities.

- A simple majority of committee members shall constitute a quorum for transacting business on the meeting agenda. At a meeting where no quorum exists, any question for a decision or action may be submitted to the entire committee membership for a vote by mail or e-mail so long as the question does not entail issues of legal rights or responsibilities. The resolution must be approved in writing by a majority of committee members to be enacted and recorded in the minutes.

Minutes of Committee Meetings

Minutes may be taken of all business transacted at a meeting. The Society has implemented a policy that has assigned Society staff liaisons to take minutes for all committee meetings. The committee's staff liaison will take minutes of each committee meeting and in most circumstances submit them to the chair for approval within three business days after the meeting. All committee chairs then have five business days to review the minutes and notify the liaison of their approval. Minutes will then be posted to the committee's page on the Society website and distributed to all committee members. This policy should be adhered to in order to ensure accuracy of the minutes. Minutes must be approved before posting. Any questions regarding your staff liaison should be directed either to the Senior Manager, Committee Services or the Director of Quality Enhancement.

Conference Calls

The Society has teleconference equipment available for meetings. Statewide committee members who are unable to attend meetings in person can arrange to be conferenced in and thus participate in their committee. Arrangements can be made by calling committee services administrative staff Tia Neat at (212) 719-8386 or by e-mail at tneat@nysscpa.org, **in advance**.

Effective with the 2007 committee year, virtually all committees have been assigned a dedicated line and pass-code that may be used from meeting to meeting. The committee services administrative assistant can let you know if your committee has a dedicated line, and provide you with the number and pass-code. It is vital that if you intend to conference in to a meeting, you notify either the committee services administrative assistant, the committee staff liaison or the chair **in advance** of the meeting both for attendance purposes and so staff can manage the call (some lines have a maximum capacity).

Web conferencing using Microsoft Live Meeting® has introduced on a trial-run basis. It allows those who participate by phone to view PowerPoint or other PC based presentation simultaneously with the committee. Contact the Senior Manager, Committee Services to check on availability of this service for your committee.

Listserv

Listserv, a discussion group conducted via e-mail, is available to Society committees and can be an effective committee management tool, allowing members to share information on committee-specific matters or technical issues. Attached as **Appendix D** are instructions on how to subscribe to the Listserv. The committee services senior manager can tell you if your committee has a listserv.

(Committee Activities begins on the next page)

Committee Activities

Conferences, Technical Programs and Committee CPE

Formal CPE Conferences and Technical Programs

One of the most important responsibilities of a technical committee is to disseminate knowledge to the membership. A variety of educational formats are possible through the FAE so that Society members can maintain and expand their professional knowledge. The scope and complexity of planned programs determines the type of educational format and the length of the presentation.

Committees generally develop two types of educational programs: conferences and technical sessions. Conferences have the widest scope because they cover several related topics in a full or half-day program. Evening or Breakfast Technical sessions focus on one topic in a three (3) hour presentation.

At the organizational meeting (referred to earlier) of the committee, the group should reaffirm its CPE commitment for the current CPE year. A subcommittee and a subcommittee chair should be assigned to implement CPE goals/commitments. Decisions may be based upon recommendations of the prior committee, new developments in an area for which your committee is responsible, requests from the membership, or requests from the FAE. All CPE presentations must comply with the New York State Education Department's regulations for mandatory CPE credit.

All committee CPE conferences are coordinated through the FAE. Dates and topics are balanced in order to achieve a well-rounded schedule. All locations and facilities will be determined by FAE, as approved by the FAE Board of Trustees, based on established policy and best past practices. Planned presentations must be set by May for conferences that are to be held in the fall/winter CPE session and by January for the spring/summer CPE session. This will ensure inclusion in the FAE CPE catalogs.

The Associate Director of Education Services, along with conference coordinators, will assist in coordinating session topics, securing speakers, producing materials, and providing on-site administration. Your conference coordinator, not the staff liaison for minutes, will be your key contact person.

These programs are identified in advance and structured to meet the needs of the membership. FAE sponsored programs are open to all members, although the content may be targeted to a particular segment and external groups.

To properly promote your programs, conference topic descriptions and the name of the assigned conference chair must be submitted by the first of the month during which your brochure information is due. Fully completed brochure material is due no later than 16 weeks prior to the date of the conference. Any information not submitted (speakers'

names, bio, etc.) will be printed in the brochure as “TBA” (to be announced).

Technical session promotional material is also due four (4) months prior to the date of the program and must be approved by the FAE. This will ensure that the technical session is also properly promoted in *The Trusted Professional*® and on the Society’s website.

The Society or FAE, or both, may from time to time, use committee members’ names, likenesses, photographs, videotapes, audiotapes, and biographical data in connection with the promotion of a committee related conference or other event, or for any publication (including audio or video tapes) of the conference or other event to be distributed after the event.

Committee Meeting CPE

Technical presentations at committee meetings, whether conducted by outside speakers or by committee members, may qualify for one or possibly two hours of CPE credit upon meeting certain specified conditions as described in the guidelines for committee meeting CPE, attached as **Appendix E**. Please refer to the appendix if your committee intends to hold a technical presentation with the intent of obtaining CPE. Such committee technical sessions are not stand-alone programs. They must be held as part of, not in lieu of, a committee’s regular business meetings.

Articles for *The Trusted Professional*®

The Trusted Professional®, the newspaper of the New York State Society of CPA’s, provides timely news, opinions, and perspectives on professional, technical and regulatory issues facing CPAs; and reports on NYSSCPA and FAE activities. The newspaper reflects the diversity of the profession, offers content to help members succeed, and strives to build a unity to empower the membership to effect change both to benefit the profession and to serve the public interest. The newspaper also has a section devoted to chapter activities.

Articles from committees are encouraged and can include reports on guest speakers, pertinent technical topics, upcoming events, and other committee activities. All submissions, which are printed at the discretion of the Society’s leadership, may be edited to meet the objective stated above. The newspaper strives to provide objective and fair coverage of issues rather than to serve as a forum/platform for specific individuals or organizations.

To encourage publication opportunities for the NYSSCPA membership at large, members are limited to two unsolicited-authored submissions each calendar year. Prior to an article’s being printed in *The Trusted Professional*®, the author will be expected to assign any copyright rights to the Society.

For information, contact Forrest Whitesides, Editor, at (212) 719-8392 or at fwhitesides@nysscpa.org.

Articles for *The CPA Journal*®

Committee members are an important source of articles for *The CPA Journal*®. Committee chairs should solicit committee members to serve as contributors and should also appoint a subcommittee of one or more members to act as a liaison to *The CPA Journal*®. The liaison(s) may be asked to serve as a contributing editor so that the manuscripts submitted by members are technically accurate.

The committee chairs and liaisons who are most successful in obtaining articles for *The CPA Journal*® request members to commit to writing articles as part of their organizational meeting.

Members of NYSSCPA technical committees developing manuscripts for *The CPA Journal*® should specify their committee affiliation and should submit the manuscript to the committee's contributing editor for technical review prior to submitting it to *The CPA Journal*®. This neither replaces *The CPA Journal's* double-blind peer review process, nor diminishes *The CPA Journal*® editors' authority to make a final determination of suitability for publication.

The mission statement of *The CPA Journal*® is:

“To provide CPAs with timely and relevant information that will help them achieve professional excellence and success.”

To further this objective, the editorial content is designed to:

- Serve the diverse interests and specialties of all readers.
- Inform readers of emerging professional issues and related developments in technology and management theory.
- Communicate successful and appropriate management practices.
- Provide a basis for life-long learning and continuous professional growth.
- Encourage readers to become actively involved in the profession.
- Advocate the value of CPAs to the greater community and publicize their positive involvement and leadership to their colleagues, associates, and neighbors.
- Expose the readers to the most dynamic minds and influential leaders in the profession.

Prior to an article's publication in *The CPA Journal*®, the author will be expected to assign any copyright rights to the Society.

For more information, contact Tom Morris, Managing Editor, at (212) 719-8394 or at twmorris@nysscpa.org. You may also contact cpaj-editors@nysscpa.org.

Comment Letters

One of the most important functions of the NYSSCPA and its committees, and a key element of the Society's strategic plan goal of advocacy, is participation in the public exposure process of regulators (such as the New York State Board of Regents and the IRS) and standard-setters (such as the FASB, GASB, GAO, and PCAOB). Committees are strongly encouraged to undertake comment on legislation, regulation, issues of the profession and issues of public policy interest.

To ensure that the committees speak with one voice, the voice of the Society as a whole, the Executive Committee has approved a process by which comments emanating from the Society or its committees are to be developed and approved. See **Appendix F** for guidelines on Society comment letters or contact Ernest J. Markezin, Director, Quality Enhancement, at 212-719-8303. Committee members are reminded that they are not to make any representation purporting to be an official policy or position of the Society without proper authorization.

Technical Support Hotline

Telephone inquiries received by the Society are directed to technical staff in the Society's quality resource center for screening. The staff will verify that the caller is a member, determine the relevant technical committee for which the inquiry relates, give the caller the name and telephone number of several committee members and advise the caller that they will receive guidance in finding a solution to their query rather than a direct detailed answer. The committee member names provided to the caller are pulled from a list of hotline volunteers that is updated each June when statewide committees are asked to identify volunteers. Effort is made to rotate the calls among all the volunteers from each committee.

Replies should be made a week or less from the time of receipt. Slow responses will compromise the usefulness of the service. With some inquiries, time may be of the essence, and this should be given consideration. The reply should be sufficient to provide the member with guidance on how to find the answer to their question, but not an attempt to provide the "one right answer" to the question. For example, a member has a question on the deductibility of a particular casualty loss from recent hurricanes. An appropriate reply would be to direct the member to IRS Publication 547 on casualties, disasters and thefts rather than trying to provide a yes or no answer on less than all the facts.

Hotline volunteers are not expected to deal with inquiries requiring any undue time and effort for research. If, in the judgment of the volunteer, the inquiry is over demanding, it should be directed back to the Society's technical staff with an explanation. Additionally, volunteers are not expected to respond to inquiries in writing. If they are asked to do so, they should direct the inquiry back to the Society's technical staff.

Committees should spread the response burden by creating a group of hotline volunteers (two to five is recommended) from their membership at the organizational meeting. The names and phone numbers of the volunteers should be provided to the Society. In the absence of such a list, all inquiries will be directed to the committee chair.

While not absolutely required, hotline volunteers (as well as all CPAs) are encouraged to obtain professional liability insurance coverage. Members interested in obtaining such coverage may contact the Society staff assigned to the Professional Liability Insurance Committee or Paul Sinegal, Assistant Counsel, at 212-719-8419 or by e-mail at psinegal@nysscpa.org.

Committee Evaluation Procedures

Committee Chairs

The appropriate oversight committee will evaluate each committee chair. The purpose of the evaluation is to provide more information to the President-Elect when making reappointments and to build a history of Society leaders. Committee chairs will be evaluated on the quality of their leadership, committee activities, and administrative functions (cooperation with Society staff and oversight chair, timely approval of minutes, and timely submissions of agendas, ratings, annual reports.) Oversight committees will also evaluate vice chairs to ensure that they are prepared to accept a chair appointment. As noted earlier, final authority for appointments resides with the President.

Committee Members

In an effort to streamline the evaluation process and alleviate some of the administrative burden placed on chairs, a new procedure was implemented in 2004. Rather than asking for ratings of all committee members on a numerical scale on grid forms, chairs are provided with attendance data which is intended to serve as a catalyst to help them gauge participation and consider the contributions being made. The now firmly established vice chair selection process and committee reappointment procedure, along with the incorporated flexibility for chairs to remove members from their rosters if need be, obviated the need for the old detailed rating system.

Chairs will receive an attendance chart listing all committee meeting dates, members of the committee and number of times they have been present, absent, excused or attended via phone. It is acknowledged that meeting attendance alone is not necessarily the acid test for outstanding committee service, but it is a fairly efficient gauge to judge participation on a first pass for committees where participation is important. When “no-shows” come to light on the list, it might indicate extenuating circumstances, or provide an opportunity to contact the “no-show” to rekindle their interest, or it will simply indicate that someone is just no longer interested or contributing. The chair may then choose at their discretion who they want to indicate as a “do not reappoint” (DNR) and have them removed due to lack of interest and participation or failing to contribute. DNR’s should be communicated to the Senior Manager, Committee Services and are subject to review by the oversight committee.

Annual Report

Each committee shall complete and submit an Annual Report to the Senior Manager, Committee Services by May 31, the end of the committee year. The Annual Report is used to measure a committee's success in achieving strategic plan goals and provides a brief overview of the committee's structure and the activities completed or pending to the Board of Directors, the Executive Committee, the Secretary and the Executive Director, and becomes part of the annual report of the Society as published in *The Trusted Professional*. It is retained on file for use by future committee chairs and as a historical record of the committee's activities.

The Senior Manager, Committee Services will send each committee chair a request for the Annual Report in April. While completion of the annual report is the responsibility of the committee chair, it is recommended that the report be reviewed and approved by the full committee at its last meeting.

Committee Files

The chair of each committee is responsible for the maintenance of suitable files to facilitate an orderly and informed transition from year to year. This source will provide valuable information for the committee's organizational meeting, suggest agendas for future meetings and provide greater assurance of follow-through on long-term committee plans and projects and other unfinished committee business. The contents of committee files could include:

- Meeting Notices with agendas
- Minutes of committee meetings
- Committee Annual Reports
- Correspondence of current and historical interest
- Committee Action Plans (CAP)
- Bibliography of suggested reference material
- Lists of related committees and organizations (names, addresses, telephone numbers, brief summary of relationships)
- Lists of outstanding individuals that can serve as advisors and/or speakers
- Lists of any outstanding projects and status
- History of educational programs such as conferences or technical sessions (date, topics, speakers, attendance, copies of promotions)
- Other pertinent and helpful data

Note: It is required and of the utmost importance that the outgoing chair arrange a meeting with the incoming chair.

Maintaining the Leadership Lifeline

The committees are the backbone of the NYSSCPA because they serve the needs of the profession by recognizing and responding to technical and professional demands and by creating a forum for interacting with ones peers. Much of the Society's leadership and standing is developed through the committees. Keeping your committee active and engaged and nurturing its new members promotes a vital society of professionals while yielding a rewarding experience.

~ ~ ~

This manual has been designed to help committee chairs and members conduct and participate in committee activities with ease and efficiency. If you have any questions about any of the topics and procedures that have been covered, please do not hesitate to contact Ernest J. (Ernie) Markezin, Director, Quality Enhancement at 212-719-8303 or via e-mail at ejmarkezin@nysscpa.org. You may also contact Nereida (Nellie) Gomez, Senior Manager, Committee Services at (212) 719-8358 or (800) NYSSCPA or via e-mail at ngomez@nysscpa.org. Remember that our mutual goal is to help you, your committee and the Society succeed.

In addition to this manual, the annual committee chair orientation session for incoming chairs, generally held in early May, is a good resource, and all chairs whether entering their first or second year are encouraged to attend.

Committee Structure

Operations Division

- Audit
- Finance
- Legislative Task Force
- Member Benefits
- Membership
- Peer Review
- Professional Ethics
- Professional Liability Insurance
- Quality Enhancement Policy

Accounting and Auditing Division

- Accounting and Auditing Oversight
- Accounting and Review Services
- Auditing Standards and Procedures
- Financial Accounting Standards
- Government Accounting and Auditing
- International Accounting and Auditing
- SEC Practice
- Technology Assurance

Consulting Services Division

- Consulting Services Oversight
- Anti-Money Laundering and Counter-Terrorist Financing
- Bankruptcy and Financial Reorganization
- Business Valuation
- Information Technology
- Litigation Services
- Mediation and Arbitration

Development of the Profession Division

- CPA Exam Task Force
- Development of the Profession Oversight
- Higher Education
- Human Resources
- Large and Medium-Sized Firms Practice Management
- Small Firms Practice Management

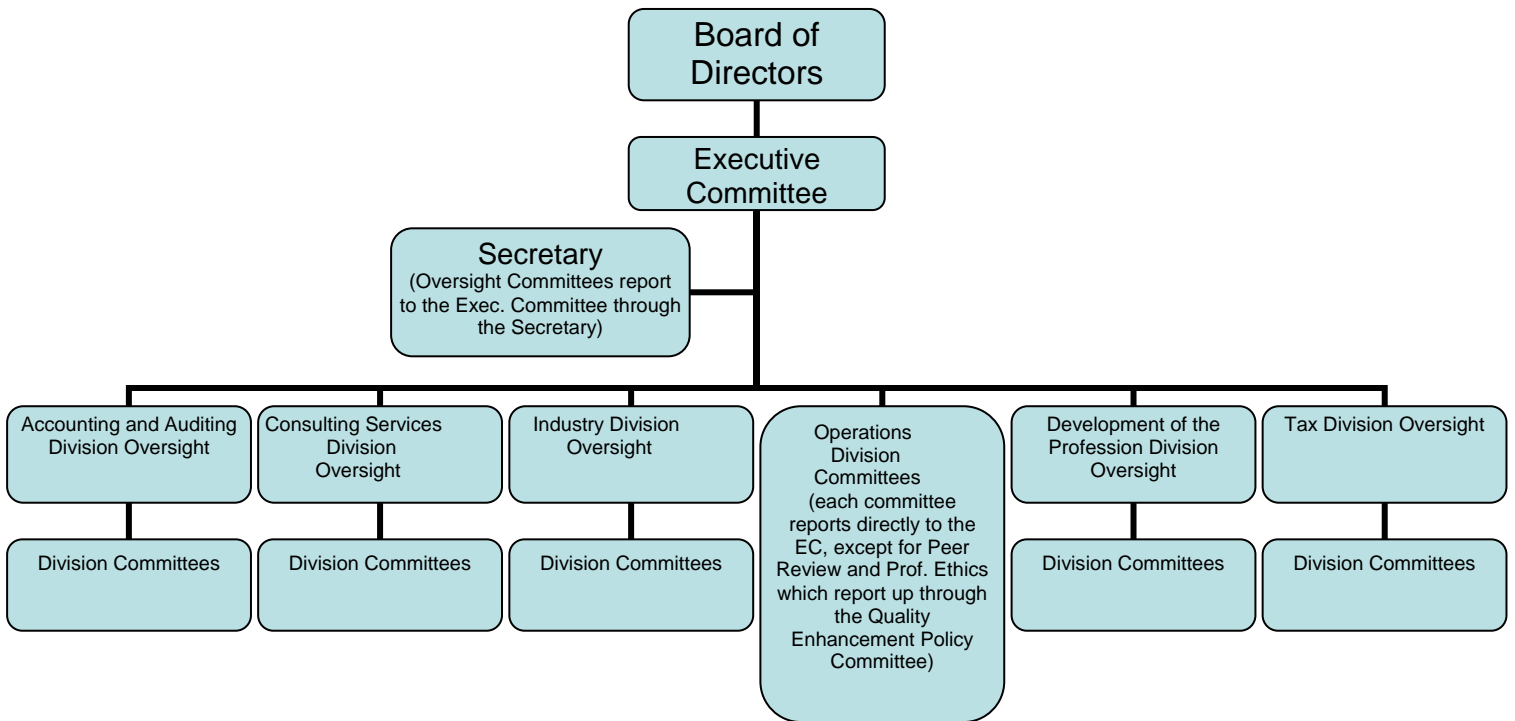
Industry Division

- Industry Oversight
- Agri-Business
- Apparel and Textile
- Banking
- Chief Financial Officers
- Construction Contractors
- Entertainment and Sports
- Health Care
- Hospitality Industry
- Investment Management
- Not-for-Profit Organizations
- Public Schools
- Publishing and Printing
- Real Estate
- Relations with the Legal Community
- Risk Management and Business Insurance
- Small Business Outreach
- Stock Brokerage

Tax Division

- Tax Division Oversight
- Closely Held and S Corporations
- Consolidated Returns, Affiliated and Related Corporations
- Employee Benefits
- Estate Planning
- Exempt Organizations
- Internal Revenue Service, Relations with
- International Taxation
- Mergers and Acquisitions
- New York, Multistate and Local Taxation
- Partnerships and LLCs
- Personal Financial Planning
- Taxation of Financial Instruments and Transactions
- Taxation of Individuals
- Trust and Estate Administration

Organizational Structure of Statewide Committees



NYSSCPA Committee and Board Member Travel Reimbursement Policy

*(with expense limitations on lodging and meals & incidentals
as set by the Executive Committee under the Policy)*

All committee and board members are urged to devote the time necessary to perform the responsibilities associated with their committee appointments and board positions. It is, therefore, the practice of the Society to reimburse out-of-pocket costs associated with attendance at committee and board meetings in accordance with this policy. Members who avail themselves of this policy are requested to be mindful of the need to conserve costs related to Society activities and are, therefore, requested to hold the costs for which reimbursement is sought to a minimum.

a. RECEIPTS AND DOCUMENTATION. Committee and board members must submit a written request for [travel reimbursement](#). Such request must be supported by original receipts for individual expenditures in excess of \$25. In unusual circumstances or if original receipts are not available, copies of receipts will be accepted. Charges for air transportation must be supported by the passenger coupon portion of the ticket, or passenger receipt and itinerary when the passenger coupon is not available. Hotel charges must be supported by an itemized bill with evidence of payment. Expenses that are not properly documented under these guidelines will not be reimbursed.

b. TRANSPORTATION COSTS. Transportation costs will be reimbursed based on the following guidelines:

1. AIR TRANSPORTATION. Air transportation costs will be reimbursed if travel exceeds 140 miles **one way**, but only to the extent of lowest available coach fare. For example, a business class or first class ticket will not be reimbursed to the extent the cost exceeds coach fare. In addition to airline ticket costs, taxicab fare to and from the airport will be reimbursed as part of air transportation costs.

2. GROUND TRANSPORTATION. Ground transportation costs, such as coach rail, bus, mileage at the IRS standard mileage rate, parking and tolls, will be reimbursed if travel exceeds 150 miles **round trip**. Car rental costs will not be reimbursed to the extent they exceed the federal mileage rate.

Example: Assuming a member travels over 150 miles round trip for a committee meeting, the NYSSCPA will reimburse the cost of a bus or train ticket or, if the committee member uses a car, mileage at the federal mileage rate for the entire trip. If the member travels 150 miles or less, round trip to the meeting, there will be no reimbursement for ground transportation.

c. LODGING COSTS. Lodging costs will be reimbursed if travel exceeds 140 miles one way, subject to the following limitations:

1. Lodging costs will be reimbursed in full when a Society approved facility is used. For Manhattan for the 2007-2008 fiscal year, the approved facility is the Yale Club, 50 Vanderbilt Ave., NY, NY. Reservation information may be obtained through the Society - for committee members, by contacting Nereida Gomez, Sr. Manager, Committee Services, at (212) 719-8358 and for Board members, by contacting Patricia Agard, Exec. Asst. to the Exec. Director, at (212) 719-8302. The Yale Club will bill the Society directly.

2. If the Society approved facility is not used, lodging costs (excluding taxes) will be reimbursed up to an amount set annually by the Executive Committee. For the 2007-2008 fiscal year that amount is \$230, excluding tax. Room, occupancy and other lodging taxes do not count toward the limit and are reimbursed in full.

(cont.)

Appendix B (cont.)

If a member has two consecutive day's meetings but the travel distance is less than 140 miles, lodging costs may be reimbursed under the above guidelines and meals and incidentals may be reimbursed under the guidelines of paragraph (d.), if the member feels such expense is necessary.

If a member who qualifies for reimbursement of air transportation costs can demonstrate that a Saturday night stay-over resulted in air-fare savings that exceed the costs of lodging and meals and incidentals, then reimbursement for the extra day's costs will be reimbursed subject to the applicable limitations as described.

d. MEALS AND INCIDENTALS. If travel exceeds 140 miles one way, then meals and incidentals will be reimbursed up to a per diem amount set annually by the Executive Committee. The amount for 2007-2008 is the Gov't Services Administration's 2007 M&I rate for Manhattan of \$64.

e. REIMBURSEMENT LIMITED TO OUT-OF-POCKET COSTS. Only out-of-pocket costs will be reimbursed. Therefore, even though the NYSSCPA will reimburse full coach air fare (in accordance with the paragraph on air transportation above), if a member is able to obtain a lower fare, the reimbursement will be for that fare. If a ticket is obtained using frequent flyer miles, there will be no reimbursement in excess of the out-of-pocket costs associated with obtaining the ticket.

f. PERSONAL OR BUSINESS EXPENSES. The costs of personal or business expenses unrelated to direct Society business will not be reimbursed. These costs include, but are not limited to, telephone, valet service, laundry, entertainment, golf/tennis fees, movies, and mini-bars.

g. TIME LIMIT. Reimbursement requests must be received within six months of the meeting date or reimbursement will be denied.

~ Policy as approved by NYSSCPA Board of Directors on October 2, 2003 ~
 ~ Limitations on lodging and meals & incidentals as set by the Executive Committee on
 November 15, 2006 ~

| <i>Table of Exp. Reimbursed vs. Distance Traveled</i> | Distance | | |
|---|------------------|-----------------------------|----------------|
| Expense | 75 miles or less | Over 75 miles up to 140 mi. | Over 140 miles |
| Rail, Bus, Mileage, Tolls, Parking | <i>No</i> | <i>Yes</i> | <i>Yes</i> |
| Airfare | <i>No</i> | <i>No</i> | <i>Yes</i> |
| Cab fare to/from transportation hubs | <i>No</i> | <i>Yes</i> | <i>Yes</i> |
| Lodging | <i>No 1,2</i> | <i>No 1,2</i> | <i>Yes 2</i> |
| Meals and Incidentals | <i>No 1,3</i> | <i>No 1,3</i> | <i>Yes 3</i> |

1-Lodging, meals and incidentals allowable if there are "back-to-back" consecutive day's meetings.

2-Cost of Society approved facility reimbursed; otherwise there is a cap as set by the Exec. Committee.

3-Meals and Incidentals are capped at a per diem set by the Exec. Committee.

~ Requests for reimbursement along with original receipts, tickets and other supporting documentation where necessary should be sent directly to:

For Committee Members, To: Nereida Gomez, Sr. Mgr., Committee Services, NYSSCPA 3 Park Ave., 18th Fl., NY, NY 10016-5991

For Board and Executive, To: Patricia Agard, Exec. Asst. to Exec. Dir., NYSSCPA 3 Park Ave., 18th Fl., NY, NY 10016-5991

Sample Meeting Notice

-----Original Message-----

From: Neat, Tia

Sent: Thursday, April 1, 2007 10:40 AM

Subject: Tax Practice Issues Committee

Importance: High

NOTICE OF COMMITTEE MEETING

COMMITTEE: Tax Practice Issues (999)

DAY, DATE AND TIME: Thursday, April 17, 2007 - 8:30 a.m.

PLACE OF MEETING: Society Offices, 3 Park Avenue, 18th Floor, NYC
Room 1

CHAIR: I. M. Fyeld

AGENDA

1. Approval of Minutes
2. Conference update
3. Article subcommittee report
4. Review of new legislation
5. Technical Presentation
6. Other Business

Conference Instructions

Number to call in: 1-866-555-1212

Pass Code: 9876543 followed by the # sign)

LEADER: Tia Neat

Agenda may also be found on the website when an approved copy has been received in advance.

If unable to attend, please call your committee chair at **(212) 555-1040**. The success of committee activities depends on your attendance and participation. Please attend. Consider sending someone from your firm or company to represent you and afford them the opportunity to experience the benefit of committee service.

Additional Committee Information - You may find additional information on your committee, including meeting dates and prior minutes, by going to your committees' [homepage](#) on the website.

Listserv – Instructions on How to Subscribe

Ask the Senior Manager of Committee Services if a Listserv has already been established for your committee and obtain its name.

Subscribing and Unsubscribing

To subscribe to a listserv, address a mail message to the list server. Leave the subject line blank, enter the *Subscribe* command in the body of the message, and send, as follows: >

> Enter in your e-mail application's address line -

TO: imailsrv@nysscpa.org
Subject:(LEAVE BLANK)

> Enter in the body of your e-mail message -

Subscribe (listserv name) (your first and last name)
Example: **Subscribe INDTAX John Smith**

Note- (INDTAX is the name of the listserv for the Individual Taxation Committee. Contact Nellie Gomez (ngomez@nysscpa.org) to see if your committee has a listserv and what its name is.)

> (**SEND THE MESSAGE**. You will then get a reply from your committee's listserv (in this example, one would see- From:indtax@nysscpa.org) with the subject "subscribe message" as confirmation. You are done.)

> **Thereafter if you want to send something to the listserv, you will send it to the listserv name @ nysscpa.org. In this example, send to: indtax@nysscpa.org**

> If you want to respond just to the person who sent the message to the listserv, hit the reply button.

> If you want to respond to the entire listserv, hit the forward button and treat the message as a new message to the listserv, i.e. type in the listserv address, indtax@nysscpa.org in the TO line (There had been unnecessary listserv reply-chatter and resulting email clutter. To solve the issue, all listservs now require a conscious decision to distribute replies to the entire group.)

> To unsubscribe to the list send a mail message to the list server and enter the Unsubscribe command in the body of the message, as follows: >

> TO: imailsrv@nysscpa.org
> Subject: (leave blank)
> Unsubscribe INDTAX John Smith

Foundation for Accounting Education
**GUIDELINES FOR COMMITTEE MEETING CPE
REQUESTING CPE CREDIT**

In order for the session to qualify for Continuing Professional Education credit, the following requirements must be followed:

- Programs may be 1 or 2 CPE hours in length. A CPE credit hour is equivalent to **50 contact minutes**.
- The committee chair must provide the FAE staff with the announcements/advertisements for the program six (6) weeks prior to the program date ([See attached request form](#)). Staff will publicize the session on nysscpa.org (NYSSCPA's on-line service) and distribute it to the committee.
- FAE will assign a separate course code number for each session and will provide a specific registration form. A registration form will be posted along with the announcement on the website and Onsite Registration will be distributed on the day of the program.
- All sessions are open to the general membership. Therefore, everyone (including committee members) must register in advance to secure a seat.
- Space is limited, especially when programs are scheduled in a committee room. Registration is on a **first-come, first-served** basis, so the FAE recommends registering at least 10 days prior to the session.
- Only those members in attendance that print their names on that attendance roster wishing to receive CPE credit for committee-sponsored sessions will be given CPE credit for that particular session.
- The committee chair or committee coordinator is responsible for administering all Committee CPE sessions and will distribute CPE credit slips only to those people in attendance. For proper documentation by FAE, at the end of the program, the committee chair or committee coordinator must drop off at the Reception Desk only the materials pertaining to the CPE program, which includes: all credit slips accompanied by the attendance sign-in sheet; evaluations and course materials).
- In order to accommodate your audiovisual (AV) needs, please submit your AV request no later than 10 business days prior to the date of the program.
- An attendee sign-in sheet, preprinted CPE credit slips (only for those pre-registrants), blank CPE credit slips, evaluations and course material will be prepared and given to the Committee Chair.
- Each registrant must complete and turn in an evaluation form or credit may be denied.

For additional specific information, please feel free to contact Sherley Adrien, phone: 212-719-8368; fax: 212-719-8499; e-mail address: sadrien@nysscpa.org

Foundation for Accounting Education, Inc.
**GUIDELINES FOR COMMITTEE REQUEST FOR
BREAKFAST OR EVENING TECHNICAL SESSION**

In order for the session to qualify for Continuing Professional Education credit, the following requirements must be met.

- ◆ Programs must be three (3) CPE hours in length. A CPE credit hour is equivalent to **50 contact minutes**. Programs may be held in the morning as a breakfast technical session (BTS) or in the evening as an evening technical session (ETS).
- ◆ Breakfast technical sessions begin at 8:30am and end at 11:30am (check-in is 8:15am). Evening technical sessions begin at 5:30pm and end at 8:30pm (check-in is 5:15pm). Each session should include a 15-minute break.
- ◆ The committee chair or the designated committee member should provide the FAE staff with the announcements/advertisements for the program fourteen (14) weeks in advance of the program date. (See attached request form.) All items on the request form must be submitted and completely filled out. Staff will publicize the session on the website of the NYSSCPA and in *The Trusted Professional*.
- ◆ The request form must clearly state the following:
 - Name of the Committee Contact Person
 - Date of Program
 - Name of the Committee
 - Type of Program and Time
 - Title of Program
 - Who the Program Is Designed for
 - The Objective of the Program
 - Topics to be covered or a paragraph illustrating the hot items to be covered. This is very important as it conveys to the prospective attendee the reason for attending the session.
 - The appropriate field of study.
 - All contact information for each speaker (complete name, credentials, firm name, street, city, state, zip code, phone and fax numbers, and biography).
 - Once the request form is submitted and approved, FAE will assign a course code number for the session.
- ◆ FAE has designated staff responsible for the coordination of these sessions. The staff person is **Sherley Adrien, phone: 212-719-8368; fax: 212-719-8499; e-mail address: sadrien@nysscpa.org**.
- ◆ Speakers should be encouraged to submit their camera-ready outlines to FAE 10 business days in advance to allow ample time for reproduction. Outlines should be at least four (4) pages, but not to exceed 20 pages in length. Speakers must gain advance permission to reproduce copyrighted materials to be used as handouts.



In order to accommodate speakers' audiovisual needs, requests should be submitted no later than ten (10) business days prior to the date of the program, to ensure availability.

Committee Technical Session CPE Request Form* [1-Hour CPE Session]

Program date: _____ Form due date: _____
(6 weeks prior to program date)

Committee: _____ Contact: _____
Phone: _____
E-mail: _____

Program Time (Start/End): _____

Title of Program: _____

Designed for: _____

Objective: _____

Topics: (1) _____
(2) _____
(3) _____

Please provide on a separate sheet of paper a brief course description of the topics to be discussed.

Field of Study: (Only one should be checked off)

- | | | |
|-------------------------------------|---|---------------------------------|
| <input type="checkbox"/> Auditing | <input type="checkbox"/> Advisory Services | <input type="checkbox"/> Ethics |
| <input type="checkbox"/> Accounting | <input type="checkbox"/> Specialized Knowledge & Applications | <input type="checkbox"/> Tax |

Course level: Basic Intermediate Advanced Update

BIOGRAPHICAL INFORMATION (Please use separate sheet for additional speakers and attach a one-paragraph biography for each speaker):

Speaker's Name: _____
Professional Title/ Degree: _____
Firm: _____
Address: _____
Telephone: _____ Fax: _____
E-mail Address: _____

RETURN TO: Sherley Adrien, Meetings Assistant, FAE, 3 Park Avenue, 19th Floor,
New York, NY 10016. For questions or concerns, see Ms. Adrien's contact information below:
Phone: (212) 719-8368 Fax: (212) 719-8499 E-mail: sadrien@nysscpa.org

*Please make additional copies of this form.

| |
|----------------------|
| <i>FAE use only:</i> |
| Course Code: |
| _____ |



Committee Technical Session CPE Request Form*

Evening Technical Session (ETS); Breakfast Technical Session (BTS)

Program date: _____ Form due date: _____
 (14 weeks prior to program date)

Committee: _____ Contact: _____
 Phone: _____
 E-mail: _____

Program Time (Start/End): _____ Type of Session: ETS BTS

Title of Program: _____

Designed for: _____

Objective: _____

Topics: (1) _____
 (2) _____
 (3) _____

Please provide on a separate sheet of paper a brief course description of the topics to be discussed.

Field of Study: (Only one should be checked off)

- | | | |
|-------------------------------------|---|---------------------------------|
| <input type="checkbox"/> Auditing | <input type="checkbox"/> Advisory Services | <input type="checkbox"/> Ethics |
| <input type="checkbox"/> Accounting | <input type="checkbox"/> Specialized Knowledge & Applications | <input type="checkbox"/> Tax |

Course level: Basic Intermediate Advanced Update

BIOGRAPHICAL INFORMATION (Please use separate sheet for additional speakers and attach a one-paragraph biography for each speaker):

Speaker's Name: _____
 Professional Title/ Degree: _____
 Firm: _____
 Address: _____
 Telephone: _____ Fax: _____
 E-mail Address: _____

RETURN TO: Sherley Adrien, Meetings Assistant, FAE, 3 Park Avenue, 19th Floor,
 New York, NY 10016. For questions or concerns, see Ms. Adrien's contact information below:
 Phone: (212) 719-8368 Fax: (212) 719-8499 E-mail: sadrien@nysscpa.org

*Please make additional copies of this form.

| |
|--|
| <p style="text-align: right;"><i>FAE use only:</i></p> <p style="text-align: right;">Course Code:</p> <p style="text-align: right;">_____</p> |
|--|

GUIDELINES FOR COMMITTEE RESPONSES TO EXPOSURE DRAFTS AND OTHER TECHNICAL PROPOSALS

New York State Society of Certified Public Accountants

Comment Approval Policy and Procedure For Statewide Committees

An important function of the NYSSCPA and its committees is participation in the public exposure process of regulators (such as the New York State Board of Regents and the IRS) and standard-setters (such as the FASB, GASB, GAO, PCAOB and AICPA). To ensure that the committees speak with one voice, the voice of the Society as a whole, the Executive Committee has approved the following process by which comments emanating from the Society or its committees are to be developed and approved.

1. Issues that would benefit from Society comment (e.g., exposure drafts, proposed legislation and regulations, or suggestions for improvements to standards or new laws and regulations), should be identified proactively. Committees should maintain a process to monitor developments in each committee's area of interest, and keep the appropriate oversight committee advised of its proceedings and pending issues for which a comment letter from the NYSSCPA may be advisable. Planning and scheduling will be a critical factor given the typical short timeframe available to respond to proposals. The chairperson of an interested committee first will obtain the approval of his or her oversight committee ("OC") chair before proceeding to draft Society comments. In the alternative, an OC chair may direct one or more of its constituent committees to develop comments. The committee (or committees) charged with developing comments is referred to here as the "responsible committee."

In the event the project would benefit from the input of several committees, the OC chair may establish an *ad hoc* task force composed of the chairs of all interested committees (or his or her designee) plus any additional Society members deemed advisable by the OC chair. The task force in such a situation will operate as the responsible committee.

The responsible committee is empowered to determine its own processes and voting procedures for the development and approval of comments.

2. When projects may warrant a comment letter in the near term (i.e., the next six months), the OC chair should appoint one or more OC members ("Ad Hoc Subcommittee") to review the comments of the responsible committee. The Ad Hoc Subcommittee may communicate and otherwise work with the responsible committee as the comments are developed.
3. As soon as the comment project has been assigned, the staff assigned to the oversight committee will notify the President, or President's designee, and the Executive Director of the process approved by the oversight committee. In turn, the Executive Director, will assign the project to a Society director, normally the Managing Director of Quality Enhancement or the Legislative Counsel, who, in turn, will
 - Assign supporting technical staff, and
 - Work out a specific timeline for the responsible committee and the Ad Hoc Subcommittee.

In the event the Executive Director, in consultation with the President, determines that the proposed legislation, regulation, standard, etc. involves basic Society policy matters, the project may be removed from the responsible committee and OC and presented to the Board of

Directors or the Executive Committee to be addressed outside this procedure. (When acting as an OC, however, the Executive Committee will follow this procedure.)

4. The chair of the responsible committee is hereby empowered to determine the appropriate drafting and approval process for his or her committee. For example, the comments may be drafted by a subcommittee or the entire committee. The responsible committee's approval may be at a meeting, via conference call, facsimile, or email. However, the approval process may not wait for scheduled committee meetings if that would delay the responsible committee's approval beyond the date specified in the timeline.
5. The responsible committee will submit the comments simultaneously to the Ad Hoc Subcommittee and the President or designee for review. Should the time frame for responses dictate, the review process should be initiated prior to the final draft of the responsible committee's proposed comment letter, with changes made in subsequent drafts highlighted to facilitate timely review. In the event changes to the comments are suggested, the chair of the responsible committee is hereby empowered to act on behalf of his or her entire committee to either accept or reject the suggested changes.
 - A. If the comments are approved without change, the comments shall then be submitted to the President or designee for final approval and transmittal.
 - B. If changes are suggested and the chair of the responsible committee agrees to those changes, the document shall be edited to incorporate the agreed-upon changes and then shall be submitted to the President or designee for final approval and transmittal.
 - C. If changes are suggested, with which the chair of the responsible committee does not agree, the matter will be referred to the entire OC, generally via fax or email, which shall make the final decision, subject to the referral process noted in the following paragraph 6. The package sent to the OC will normally include the comments, background information, and the Ad Hoc Subcommittee's review notes. OC approval or disapproval shall be by affirmative vote of the majority of OC members, with nonresponding OC members considered to be disapproving votes. Approval or disapproval by the OC members generally will be required between two and five business days. OC-approved comments shall then be submitted to the President or designee for final approval and transmittal. In those situations where comments do not receive a majority vote of the OC, the President and the Executive Director shall be notified that consensus could not be reached, and no comments will be submitted on behalf of the Society.
6. The OC chair may, in his or her sole discretion, refer the matter to the Executive Committee, or if the OC is the Executive Committee, to the Board, for final determination.
7. After processing on NYSSCPA stationery, the President will provide a final review and he or she will sign the transmittal letter. The chair of the OC or the responsible committee, or both, may also sign the transmittal letter. The President's review authority includes the power of outright veto of the comments, but does not include the ability to make changes without OC approval. In the event the President decides to exercise the veto described in this paragraph, he or she shall immediately notify the Executive Director of such veto decision. The Executive Director shall arrange for a conference call or other meeting of the Executive Committee to occur within 48 hours of such notification. The purpose of such a conference call or meeting shall be to finally dispose of the matter.
8. The Public Relations Department shall be notified of the final comment document at this point.

Approved by the NYSSCPA Executive Committee, March 10, 2004.

Committee Services Division

Ernest J. Markezin, CPA
Director, Quality Enhancement
(212) 719-8303
ejmarkezin@nysscpa.org

Nereida (Nellie) Gomez
Senior Manager, Committee Services
(212) 719-8358
ngomez@nysscpa.org

Tia Neat
Administrative Assistant
(212) 719-8386
tneat@nysscpa.org

See next page for a contact list of all Society staff and departmental organization

Appendix G (cont.)

NYSSCPA - Functional Directory - Internal Use

| DEPARTMENT | TITLE | NAME | EXT. | DEPARTMENT | TITLE | NAME | EXT. |
|---------------------------------|-------------------------------------|--------------------|------|-----------------------------|--------------------------------------|-------------------|------|
| COMMUNICATIONS | Managing Director, Communications | Joanne Barry | 354 | Office Services | Office Manager | Joseph Meiers | 396 |
| | Administrative Assistant | Rosemary Clarke | 343 | | Operations Associate | George Lord | 341 |
| Art/Graphic | Production Manager | Dan Chillak | 357 | | Operations Associate | Robert Druitt | 325 |
| | Art Director/Production Manager | Larry Matthews | 334 | | Operations Associate | OPEN | 316 |
| | Senior Graphic Designer | Ernesto Lara | 319 | | Receptionist | Carmen Karavites | 0 |
| | Graphic Designer | Roxanne Torres | 317 | | | | |
| Marketing | Marketing Manager | Sweta Vikram | 381 | FINANCE | Acting Controller | Suvro Banerjee | 311 |
| | Marketing Coordinator | Nyasha Foy | 412 | | Assistant Controller | Frank Cui | 328 |
| | Marketing Coordinator | Tekecha Morgan | 425 | | Assistant Controller | Sally Ho | 329 |
| | Marketing Coordinator | Paul Seach | 472 | | Staff Accountant | Myoshi Moore | 330 |
| | Marketing Assistant | Debra Nencel | 385 | | Staff Accountant | Omar Sable | 402 |
| Public Relations | Public Relations Manager | Lois Whitehead | 405 | | Bookkeeper | Jackie Lundi | 331 |
| | Public Relations Associate | Emily Dennis | 364 | | | | |
| Production | Production Manager | Dan Chillak | 357 | GOVERNMENTAL AFFAIRS | Legislative Counsel | Dennis O'Leary | 418 |
| | Editorial Supervisor | Linda O'Brien | 324 | | Assistant Manager, Ethics | Dolores Rodriguez | 361 |
| | Proofreader/Copy Editor | Ron Dicker | 380 | | Administrative Assistant | Renee White | 367 |
| Trusted Professional | Editor | Forrest Whitesides | 392 | | | | |
| | Associate Editor | Allison Schiff | 321 | HUMAN RESOURCES | Human Resources Manager | Patricia Lawrence | 413 |
| | Editorial Assistant | Dana Dillehunt | 342 | | | | |
| Website | Web Manager | Craig Mandelbaum | 323 | LEGAL DEPARTMENT | Counsel | James Woehlke | 347 |
| | Web Graphic Editor | Elizabeth Gurvits | 308 | | Legislative Counsel | Dennis O'Leary | 418 |
| EXECUTIVE | Executive Director | Louis Grumet | 301 | | Executive Assistant | Gwen Wilson | 304 |
| | Executive Assistant | Patricia Agard | 302 | | Assistant Counsel | Paul Sinegal | 419 |
| FAE | FAE Director | Alan Schmelkin | 310 | | Paralegal | Damian Callender | 460 |
| | Administrative Assistant | Renee White | 367 | | | | |
| FAE Conferences/Seminars | Assoc. Dir. Education Services | Annette Davis | 305 | MEMBER RELATIONS | Director, Member Relations | Bill Pape | 420 |
| | Mgr. InFirm Sales & CPE Development | Monte Kaplan | 431 | | Administrative Assistant | Inez Spann | 397 |
| | Conference Coordinator | Archana Misra | 376 | Chapters | Sr. Chapter Relations Coordinator | Lelia Dickenson | 366 |
| | Conference Coordinator | Tamara Samilenko | 653 | | Sr. Chapter Relations Coordinator | Joyce Lewis | 379 |
| | Seminar Coordinator | Kym Lee | 406 | Member Services | Member Services Supervisor | Xio Fox | 395 |
| | Seminar Coordinator | Sheila Griffiths | 391 | | Sr. Member Services Representative | Annette Grohman | 336 |
| | Meetings Assistant | Sherley Jeanty | 368 | | Member Services Representative | Kiesha Cannon | 335 |
| FAE Registration | Assoc. Dir. Education Services | Annette Davis | 305 | | Recruitment Specialist | OPEN | 363 |
| | CPE/Customer Service Rep. | Vanessa Abron | 344 | | Member Services Representative | Tameka Rascoe | 312 |
| | CPE/Customer Service Rep. | Maggie Goring | 389 | | Student Recruitment Coordinator | Holly Thomas | 314 |
| | CPE/Customer Service Rep. | OPEN | 307 | | | | |
| | CPE/Customer Service Rep. | Keisha Pratt | 318 | QUALITY ENHANCEMENT | | | |
| | Registration Processor | Harris Hand | 388 | Committee Services | Director, Quality Enhancement | Ernie Markezin | 303 |
| MIS | IT Director | Charlie Chen | 340 | | Quality Assurance Mgr. - Peer Review | Mark Rachleff | 401 |
| | Network Administrator | Nick Quane | 465 | | Quality Assurance Mgr. - Ethics | Patrick Payano | 337 |
| | Developer Analyst | Daniel Chu | 345 | | Industry Project Manager | Lunel Milien | 452 |
| | Desktop Support Assistant | Henry Montero | 400 | | Tax Policy Manager | William Lalli | 433 |
| | IT Systems Analyst | Derrick Chou | 371 | | Policy Research Manager | Ben Kaplan | 362 |
| | Quality Assurance Administrator | Theresa Campbell | 435 | | Senior Manager, Committee Services | Nellie Gomez | 358 |
| | Peer Review Administrator | Sobeida Cortoreal | 372 | | Administrative Assistant | Tia Neat | 386 |
| | Peer Review Administrator | OPEN | 360 | CPA Journal | Editor-in-Chief | Mary-Jo Kranacher | 350 |
| | Assistant Manager, Ethics | Dolores Rodriguez | 360 | | Managing Editor | Tom Morris | 394 |
| OPERATIONS | Managing Director, Operations | Alan Schmelkin | 310 | | Associate Editor | Anthony Sarmiento | 351 |
| | Administrative Assistant | Renee White | 367 | | CPAJ Editorial Assistant | Keith Lazarus | 378 |

As of March 28, 2007

Committee Chairs for 2007 – 2008

(Contact Information for the chairs may be found on the Society's website on the committee pages or with "Find Members" on the homepage)

| COMMITTEE | CHAIR |
|---|------------------------|
| Operations Division | |
| Audit | TBD |
| Finance | TBD |
| Member Benefits | James F. Passikoff |
| Membership | Michele A. Dickey |
| Peer Review | David P. Moynihan |
| Professional Ethics | Robert Kawa |
| Professional Liability Insurance | TBD |
| Quality Enhancement Policy Committee | President-elect |
| Accounting and Auditing Division | |
| Accounting and Auditing Oversight | George I. Victor |
| Accounting and Review Services | Michael J. Aroyo |
| Auditing Standards and Procedures | Robert W. Berliner |
| Financial Accounting Standards | Eward P. Ichart |
| Government Accounting and Auditing | Thomas J. Goodfellow |
| International Accounting and Auditing | William M. Stocker III |
| SEC Practice | Rita M. Piazza |
| Technology Assurance | Yigal Rechtman |
| Consulting Services Division | |
| Consulting Services Oversight | Brian K. Pearson |
| Anti-Money Laundering and Counter-Terrorist Financing | Timothy Hedley |
| Bankruptcy and Financial Reorganization | M. Jacob Renick |
| Business Valuation | Ciro V. Cuono |
| Information Technology | Joel Lanz |
| Litigation Services | Marc A. Engel |
| Mediation and Arbitration | Murray S. Hoffman |
| Development of the Profession Division | |
| Development of the Profession Oversight | Ilene L. Persoff |
| Higher Education | Priscilla Z. Wightman |
| Human Resources | Philip J. Whitman |
| Large and Medium Sized Firms Practice Management | Bernard M. Holand |
| Small Firm Practice Management | David A. Johnson |
| <i>(Contact Information for the chairs may be found on the Society's website by member name lookup or on the committee pages)</i> | |

Committee Chairs for 2007 – 2008

(continued)

| COMMITTEE | CHAIR |
|---|-------------------------|
| Industry Division | |
| Industry Oversight | Thomas V. Irvin |
| Agri-Business | Louis Rauch |
| Apparel and Textile | Anthony Cassella |
| Banking | Howard M. Gluckman |
| Chief Financial Officers | Michael F. Rosenblatt |
| Construction Contractors | Thomas Leyden |
| Entertainment and Sports | Robert S. Fingerman |
| Health Care | Christopher J. McCarthy |
| Hospitality Industry | Steven B. Chatwin |
| Investment Management | Thomas E. Gengler, Jr. |
| Not-for-Profit Organizations | Allen M. Blum |
| Public Schools | William T. Trainor |
| Publishing and Printing | TBD |
| Real Estate | Howard S. Landsberg |
| Relations with the Legal Community | Howard S. Fleischman |
| Risk Management and Business Insurance | Lynn T. Chambers |
| Small Business Outreach | Dominick Tesoriero |
| Stock Brokerage | Jeffrey I. Rosenthal |
| Tax Division | |
| Tax Division Oversight | Susan R. Schoenfeld |
| Closely Held and S Corporations | David S. Gibson |
| Consolidates Returns, Affiliated and Related Corporations | Charles N. Morrow |
| Employee Benefits | TBD |
| Estate Planning | Mark I. Rozelle |
| Exempt Organizations | Paul E. Hammerschmidt |
| Internal Revenue Service, Relations with | Alan J. Straus |
| International Taxation | Peter G. Chen |
| Mergers and Acquisitions | Joseph Unger |
| New York, Multistate and Local Taxation | Adam Lambert |
| Partnerships and LLCs | Christopher DeMasi |
| Personal Financial Planning | Franklin H. Federmann |
| Taxation of Financial Institutions and Products | Maury Cartine |
| Taxation of Individuals | William H. Jones |
| Trust and Estate Administration | Nathan N. Szerlip |

(Contact Information for the chairs may be found on the Society's website on the committee pages or with "Find Members" on the homepage)

NYSSCPA Conflict Of Interest Policy (Approved October 2, 2003)

The volunteer leaders and employees of the New York State Society of Certified Public Accountants (“NYSSCPA”), the Foundation for Accounting Education, Inc. (“FAE”), the NYSSCPA CPA PAC, Inc. (“PAC”), the NYSSCPA Benevolent Fund, Inc. (“Benevolent Fund”) and affiliated companies (individually and collectively referred to as the “Society”) owe a duty of loyalty to the Society which requires that they act, not in their personal interests or in the interests of others, but solely in the interests of the Society. Each volunteer leader and employee must place the interests of the Society foremost in any dealings involving the Society. Furthermore, each has a continuing responsibility to comply with the requirements of this policy throughout their period of service.

The volunteer leaders and employees may not use (1) their positions as leaders and employees, (2) information they have about the Society, or (3) Society property, in a manner that allows them to secure a pecuniary benefit for themselves or their Affiliated Organizations or Related Parties. Furthermore, the leadership and employees of the Society have an obligation to conduct business within guidelines that preclude actual and even potential conflicts of interest.

The purpose of this policy is to provide guidance so that volunteer leaders and employees can meet their duties of loyalty to the Society.

Definitions

Affiliated Organization. An Affiliated Organization means: (i) an entity over which the volunteer leader or employee has significant influence, and (ii) an entity that has significant influence over the volunteer leader or employee.

Assembly. An Assembly is a deliberative group with the authority to take an action with the potential to bind the Society. Examples of assemblies include the NYSSCPA Board of Directors and Executive Committee, the FAE Board of Trustees, the Finance Committee, and other committees.

Conflict of Interest. An actual or potential Conflict of Interest occurs when a person identified in Group I or Group II is in a position to influence a decision that may result in a personal gain for that person or for a Related Party or Affiliated Organization (other than the Society) as a result of business dealings with the Society.

Group I. Individuals in Group I include the following:

- Chairpersons of NYSSCPA committees (other than those included in Group II)
- Chapter Executive Board members
- Any other assemblies or groups included in Group I by action of the NYSSCPA or FAE governing body.

Group II. Individuals in Group II include the following:

- NYSSCPA Board
- FAE Board
- PAC Board
- Benevolent Fund Board
- NYSSCPA Audit Committee
- NYSSCPA and FAE Finance Committee
- FAE Scholarship Committee
- NYSSCPA and FAE Investment Committees
- Volunteers authorized to sign NYSSCPA or FAE checks
- Employees
- Any other assemblies or groups included in Group II by action of the NYSSCPA or FAE governing body

Presiding Officer. The Presiding Officer of the governing body of the NYSSCPA, FAE, NYSSCPA PAC, NYSSCPA Benevolent Fund, Inc. or affiliated company is the respective company's President, or if the President is not in attendance, the person chairing the meeting. The Presiding Officer of a committee or task force is the committee chairperson or acting chairperson.

Related Party. A Related Party means a person's spouse, spousal equivalent, parent, dependent, nondependent child, sibling, employer, employee, business associate (including without limitation, a partner, co-shareholder, co-owner, non-equity partner or the equivalent, owner or employee of an Affiliated Organization). Related parties also include any person whose relationship with the volunteer leader or employee could in any way affect the judgment of the volunteer leader or employee.

POLICY STATEMENT

I Requirements to Serve

Group I Service. To qualify to serve as a member of Group I, individuals are required to (1) read the NYSSCPA Conflict of Interest Policy, (2) acknowledge that they have read it, and (3) agree to recuse themselves from any Society-related decisions in which they have a Conflict of Interest, and (4) on an annual basis, complete and sign the then-current NYSSCPA-Board approved Group I Conflict of Interest Disclosure Statement (Exhibit A).

Group II Service. To qualify to serve as a member of Group II, individuals are required to

- read the NYSSCPA Conflict of Interest Policy,
- acknowledge they have read it,
- on an annual basis, complete and sign the then-current NYSSCPA-Board approved Group II Conflicts Disclosure Statement (Exhibit B),
- in the case of volunteers, agree to notify the Presiding Officer of any actual or potential Conflicts of Interest that have arisen pertaining to the volunteer's Society-related activities coming to the attention of such volunteer after completing the Group II Conflict of Interest Disclosure Statement
- in the case of employees, agree to notify the Executive Director or the NYSSCPA President of any actual or potential Conflicts of Interest that have arisen pertaining to the Society and

Appendix I (cont.)

- agree to abide by the decision of the applicable Assembly, or in the absence of such decision, the decision of the Presiding Officer of such Assembly, or, in the case of an employee, the decision of the Executive Director or the President, regarding the handling of any actual or potential Conflicts of Interest.

II Addressing Conflicts of Interest of Group II

Conflicts of Interest of Volunteers. In the case of volunteers, whenever a member of Group II discloses the existence of a potential or actual Conflict of Interest, the applicable Presiding Officer will assess the seriousness of the Conflict of Interest and is empowered to

- (a) preclude the volunteer from
 - (i) participating in any Assembly discussion giving rise to the Conflict of Interest,
 - (ii) voting on any proposed motion relating to a matter giving rise to the Conflict of Interest, or
 - (iii) attending the meeting until the matter giving rise to the Conflict of Interest has been decided; or
- (b) ask the Assembly to determine the proper handling of the Conflict of Interest.

The decision of a Presiding Officer relating to the handling of a Conflict of Interest may be appealed by a disclosing volunteer to the applicable Assembly. If either the Presiding Officer or the disclosing volunteer is dissatisfied with the Assembly's decision, he or she may appeal the Assembly's decision to the NYSSCPA Board of Directors, which shall serve as a forum of last resort.

Conflicts of Interest of Employees. In the case of employees, the Executive Director or the President will determine how to address the Conflict of Interest, and such decision will be binding on the employee.

Reporting of Conflicts of Interest. Giving due regard to the disclosing party's right to privacy and professional responsibilities as to confidentiality, the Presiding Officer or the Executive Director shall report to the appropriate Assembly regarding Conflict of Interest disclosures. Such report shall be for information purposes, unless the Assembly is being called upon to take action in light of a Conflict of Interest disclosure. Any reporting and resulting discussion by an Assembly shall occur in executive session.

III Privacy

Except to the extent disclosure to the President, the Executive Director, or a Group II Assembly is found to be necessary, all persons receiving a communication from a member or employee pursuant to this policy will maintain the confidentiality of all details disclosed pursuant to this policy. However, they will not maintain the confidentiality of their conclusion as to the existence of a Conflict of Interest.

Example. A NYSSCPA board member is in a business venture with a person seeking to become the NYSSCPA's auditor. This business relationship violates the board member's partnership agreement with his firm. If all these facts are disclosed to the President, he or she will ordinarily only disclose to the Board his or her conclusion that a conflict exists. The president ordinarily will not disclose the board member's dishonesty vis a vis his

Appendix I (cont.)

firm. Situations can arise, however, that could force more detailed disclosure, such as the member's appeal to the NYSSCPA Board of the President's decision that the member is conflicted out of participating in the Board's auditor selection or a court subpoena issued to the President by the member's firm.

IV Further Guidance

Examples of the application of this policy are included in Exhibit C. In addition, members and employees seeking guidance regarding Conflicts of Interest are encouraged to discuss their situations with the NYSSCPA in-house legal counsel. While the legal counsel will strive to maintain the confidentiality of these discussions, professional obligations he or she owes to the NYSSCPA may lead to disclosure to the Executive Director or President.

Group I Conflict of Interest Disclosure Statement

To qualify for service as (Check all applicable)

- Chairperson of an NYSSCPA Committee (other than those included in Group II of the NYSSCPA Conflict of Interest Policy)
- Member of a Chapter Executive Board
- Other (Please specify) _____

I declare that

1. I have read the NYSSCPA’s Conflict of Interest Policy (Approved October 2, 2003) and
2. I, my Related Parties, and Affiliated Organizations have no relationships at present with the Society which could give rise to a Conflict of Interest other than the following:

3. I agree to recuse myself from any Society-related decisions in which I believe I might have a Conflict of Interest.

Signature

Date

Print Name

Note: Defined terms have the meaning given them in the Policy.

Group II Conflict of Interest Disclosure Statement

ALL ANSWERS ARE TO BE GIVEN TO THE BEST OF YOUR INFORMATION AND BELIEF.

I am submitting this disclosure statement to comply with the NYSSCPA Conflict of Interest Policy (the "Policy"). I recognize that am completing this form disclosing Conflicts of Interest and potential Conflicts of Interest that I have AND ALSO Conflicts of Interest and potential Conflicts of Interest that arise by virtue of "Related Parties" and "Affiliated Organizations" as such terms are defined in the Policy.

I am completing this disclosure statement to qualify for service as (check all applicable)

- NYSSCPA Board
- FAE Board
- PAC Board
- Benevolent Fund Board
- Audit Committee
- NYSSCPA or FAE Finance Committee
- FAE Scholarship Committee
- NYSSCPA or FAE Investment Committee
- Volunteer check signer
- Employee
- Other, specify:

1. I declare that I have read and will abide by the NYSSCPA Conflict of Interest Policy (Approved October 2, 2003).
2. NAME (please print) _____
3. Have you or any Related Parties or Affiliated Organizations provided compensated services or property to NYSSCPA, FAE, PAC, Benevolent Fund, or any affiliated company (individually and collectively referred to as the "Society") in the past year?

_____YES _____NO

If yes, please describe the nature of the services or property:

Note: Defined terms have the meaning given them in the Policy.

4. Have you or any Related Parties or Affiliated Organizations purchased services or property from the Society in the past year?

_____YES _____NO

If yes, please describe the purchased services or property:

5. Please indicate whether you or any Related Parties or Affiliated Organizations had, have, or will have any direct or indirect interest in any business transaction(s) in the past year to which the Society was or is a party?

_____YES _____NO

If yes, describe the transaction(s):

6. Were you or any Related Parties or Affiliated Organizations indebted to pay money to the Society at any time in the past year (other than travel advances)?

_____YES _____NO

If yes, please describe the indebtedness:

7. In the past year, did you or any Related Parties or Affiliated Organizations receive, or become entitled to receive, directly or indirectly, any personal benefits from, or as a result of your relationship with, the Society that in the aggregate could be valued in excess of \$1,000 (other than travel reimbursements)?

_____YES _____NO

If yes, please describe the benefit:

8. Are you or any Related Parties or Affiliated Organizations a party to, or have an interest in, any pending legal proceedings involving the Society?

_____ YES _____ NO

If yes, please describe the proceeding(s):

9. Are you aware of any other events, transactions, arrangements or other situations that you believe should be examined by the NYSSCPA President or other Presiding Officer in accordance with the terms and intent of the Policy?

_____ YES _____ NO

If yes, please describe the situation(s):

I HEREBY CONFIRM that I have read and understand the Policy and that, to the best of my information and belief, my responses to the above questions are complete and correct.

Signature

Date

Print Name

Examples of Conflicts of Interest

The following scenarios are examples of Conflicts of Interest covered by the NYSSCPA Conflict of Interest Policy. THE EXAMPLES ARE NOT AN EXHAUSTIVE LIST, BUT MERELY SERVE AS ILLUSTRATIONS OF CONFLICTS THAT MUST BE DISCLOSED UNDER THIS POLICY.

Example 1. Mr. Smith is under consideration by the FAE president to replace an outgoing member of the FAE Board of Trustees, but unknown to the FAE President, Mr. Smith is a paid speaker at FAE events. Mr. Smith must disclose to the FAE President (or other Presiding Officer, if applicable) that he is receiving income from FAE and must either (1) agree to cease receiving pay to speak at FAE events during his term as a FAE trustee or (2) decline to serve as a FAE trustee.

Example 2. Ms. Jones is very active as a peer review team captain and has been elected to serve as a member of the Board from a chapter. A proposal has been included in the NYSSCPA Board agenda that the NYSSCPA Board should recommend a bylaw change that would require peer review of all Society members. Ms. Jones should inform the Presiding Officer for the Board meeting that she would stand to gain financially if the proposal is passed. The Presiding Officer should then determine if Ms. Jones will be permitted to participate in the discussion or vote on the matter. If Ms. Jones disagrees with the determination of the Presiding Officer, she may raise a parliamentary “question of privilege” appealing the Presiding Officer’s decision to be decided by the entire Assembly.

Example 3. Mr. Baker, a member of the NYSSCPA Executive Committee is married to a partner in a company that owns a facility under consideration to be the location for the annual leadership conference. Mr. Baker should notify the Presiding Officer before the discussion begins on where to locate the leadership conference.

Example 4. Ms. Able’s firm has as an audit client a company seeking to manage a NYSSCPA/FAE trade show. Ms. Able, who is a member of the FAE Board of Trustees and NYSSCPA Board of Directors, should notify all applicable Presiding Officers before discussion begins on whether to hire the trade show manager.

New York State Society of Certified Public Accountants

Antitrust Compliance Policy

Section 1. Policy Statement

It is the policy of the NYSSCPA to comply strictly with the letter and spirit of all federal, state, and applicable international trade regulations and antitrust laws. Any activities of the NYSSCPA or NYSSCPA-related actions of its staff, officers, Board Members, chapter officers, committee chairs, committee members or members that violate these regulations and laws are detrimental to the interests of the NYSSCPA and are contrary to NYSSCPA policy.

Section 2. Implementation

Implementation of this antitrust compliance policy shall include, but shall not be limited to, the following:

- A. NYSSCPA membership, Board of Directors, Executive Committee and other committee meetings shall be conducted pursuant to agendas distributed in advance to attendees; discussions shall be limited to agenda items; there shall be no substantive discussions of NYSSCPA matters other than at official meetings; and minutes shall be distributed to attendees promptly.
- B. All association activities or discussions shall be avoided that might be construed as tending to: (1) raise, lower, or stabilize prices; (2) regulate production; (3) allocate markets; (4) encourage boycotts; (5) foster unfair trade practices; (6) assist in monopolization; or (7) in any way violate federal, state, or applicable international trade regulations and antitrust laws.
- C. No officer, director, chapter officer, committee chair, or other NYSSCPA member shall make any representation in public or in private, orally or in writing, that states, or appears to state, an official policy or position of the NYSSCPA without specific authorization to do so.
- D. Legal counsel shall attend all Board of Directors and Executive Committee meetings. Attendance of legal counsel at other meetings shall be at the discretion of the President or Executive Director.
- E. NYSSCPA members or employees who participate in conduct that the Board of Directors, by a two-thirds majority vote, determines to be contrary to this antitrust compliance policy shall be subject to disciplinary measures up to, and including, termination of membership on the Board, committee, chapter board, or the Society itself, or in the case of employees, employment.

Approved by the NYSSCPA Board of Directors September 25, 2002.

Volunteer Respect for Others Policy

NYSSCPA intends that all its members, employees and invitees should be treated with respect. At NYSSCPA all members, employees, and invitees are treated equally without regard to race, color, religion, gender, age, sexual orientation, national origin, physical or mental disability, marital status, veteran status, or any other condition or category protected by applicable federal, state or local law. NYSSCPA believes each person should be able to offer volunteer service and work in a professional atmosphere, which promotes equal opportunity and prohibits illegal, discriminatory practices.

Harassment of and inappropriate, disrespectful or demeaning behavior toward others by volunteers is strictly prohibited and will result in removal from the committee or other action. (Disrespectful behavior by employees is addressed in a similar policy included in the Society's Employee Manual.) While this prohibition includes sexual harassment as the courts have defined it, it goes beyond legal definitions and includes any behavior that is reasonably likely to create a hostile, intimidating or offensive environment for others.

With regard to sexual harassment, the NYSSCPA has adopted the Equal Employment Opportunity Commission's definition of sexual harassment, which is unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature, when:

- i. submission to such conduct is made either explicitly or implicitly a term or condition of employment;
- ii. submission to or rejection of such conduct is used as the basis for work-related decisions affecting an individual; or
- iii. such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or of creating an intimidating, hostile or offensive work environment.

This behavior is unacceptable in the workplace itself and in other work-related settings such as business trips and business-related social events. Examples of prohibited conduct include, but are not limited to:

- (a) Demanding sexual favors in exchange for favorable reviews, assignments, promotions, continued employment or promises of the same.
- (b) Sexual jokes, language, epithets, flirting, advances or propositions.
- (c) Verbal abuse of a sexual nature.
- (d) Verbal commentaries about an individual's body, sexual prowess or sexual deficiencies.
- (e) Sexually degrading or vulgar words to describe an individual.
- (f) Leering, whistling, touching, pinching, brushing the body, assault, sexual acts or suggestive, insulting, or obscene comments or gestures.

Appendix K (cont.)

- (g) Name-calling, relating stories, gossip, comments, jokes, or e-mail that may be derogatory toward a particular sex.
- (h) The display of sexually suggestive graffiti, posters or computer images.
- (i) Asking questions about sexual conduct or sexual orientation or preferences.
- (j) Harassment of any kind, even if the content of the verbal abuse is not sexual.
- (k) Retaliation against employees for complaining about such behaviors.

