President’s Message

I hope everyone had an enjoyable summer.

Summer is a time when many people look out of their office windows longing to be outside, rather than inside. It’s a time for vacation, recharging – and it is a good time to use the lower-pressure days of summer as a chance to network.

On August 8, the Young CPA Committees of the Suffolk and Nassau Chapters hosted their “Super-Sized Networking Event.” In addition to CPAs, other professionals participating included the Risk Management Association, the Suffolk/Nassau Bar Association and the 10th District New York State Bar.

Networking is a lot like the accounting profession – there are many ways to get to the end result. The bottom line, though, is to try and meet as many people as possible who might help you build your career and further your business opportunities.

While some students and young professionals might consider “social networking” the only viable way to meet others, it’s vital to understand in-person networking as well. Great results here take work, diligence and energy, plus the ability to synthesize the relationships into next-step actions.

The end of summer and start of fall is going to be full of a lot of great events. On September 10 the Not-for-Profit and Government A&A Committee will host an event on ObamaCare’s impact on NPOs.

The following week, we will hold our semi-annual Joint Suffolk/Nassau Chapter’s Banker/CPA Networking Meeting, which is set for

(continued on page 2)
President's Message
(continued from page 2)

September 18 at the Crest Hollow Country Club. This event, is a great start to the fall and brings together bankers and CPAs to network, catch up with friends and colleagues, and provide opportunities to establish new contacts.

On September 19 the Members In Industry Committee will be hosting a meeting covering Economic and Banking issues.

Join us on September 23 when the Small Business Committee will have an event dealing with Health Care and the impact on Small Business.

On September 26, the YCPA Committee will be hosting their 18th Annual Young Professional Golf Classic. This year you will have a chance to win an Acura TL with a Hole-in-One!

Flyers for each event are located in this newsletter.

I look forward to seeing you at some of these upcoming events.

~ Larry Lucarelli
Special Offers from the Suffolk Chapter

SPONSORSHIP PROGRAM

Here’s your chance to make the most of your membership! Sponsor one of our events and get in front of colleagues, referral sources, and potential clients.

Step One: Choose an event.
- golf outings
- networking events
- technical workshops
- informational seminars
- charitable events

Step Two: Become a sponsor. At a cost of $1,000 you receive:
- recognition in the Suffolk Chapter newsletter
- logo/recognition in all event flyers
- opportunity to speak at the event
- booth or table display space

To take advantage of this great offer, contact our Sponsorship Chair: Thomas S. Pirro: (631) 472-7637; tpirrocpa@optonline.net

2013-14 SUBSCRIPTION PLAN

Become a subscriber and save as much as $300 on meetings! The tremendously discounted price of $99 covers the following chapter meetings:

- September 2013 Banker/CPA Event
- October 2013 Student Night
- October 2013 Town Hall Meeting/Ethics panel
- November 2013 To Be Determined
- March 2014 Banker/CPA Event
- May 2014 To Be Determined

Act now to get the full savings! Contact the Suffolk Chapter Treasurer: Brian Michels, (631) 665-7040, bmicshels@sheehancpa.com

Firm: ____________________________________________
Address: __________________________________________
City, State, Zip: _____________________________________
Telephone: __________________________________________
E-mail: ____________________________________________
# of Subscriptions: ____________
(Can be used by any member of the firm)

Please make checks payable to NYSSCPA Suffolk Chapter and mail to:
Brian Michels, CPA
Sheehan & Company CPAs, PC
165 Orinoco Drive
Brightwaters, NY 11718
ObamaCare: Employer Written Notice Responsibility

By Ken Laks | Albrecht, Viggiano, Zureck

In a major development for employers and insurers, the Obama Administration has announced that employer-shared responsibility payments (the Employer Penalty Provision) under the Patient Protection and Affordable Care Act (PPACA) (also known as Obamacare) will not apply for 2014. These employer shared responsibility payments under the so-called "employer mandate" will not apply until 2015. This action was taken in order to give companies more time to understand the ramifications of this next phase of the PPACA.

There has been some confusion as to the effect of the above delay, implying that since implementation of the employer mandate has been postponed until 2015, that many of the other items under the PPACA have been postponed as well. This is not the case. It should be noted that the only item under the PPACA that has been postponed until 2015 is the employer mandate. All other parts of the PPACA are moving forward. An important piece of the PPACA that all employers should be addressing is the upcoming employer requirement that employers must provide each employee, regardless of whether they are full or part-time or enrolled in health plan, with a written notice containing the following three components:

• The notice must inform each employee of the existence of health benefit exchanges.

• The notice needs to notify each employee that if the employer contributes less than 60% to the total allowed costs of benefits, then the employee may be eligible for a federal premium tax credit if the employee buys a qualified health plan through an Exchange/Marketplace.

• The notice must inform the employee that if he/she purchases a qualified health plan through the Exchange/Marketplace, the employee may lose the employer contribution to any health benefits plan offered by the employer and that all or a portion of the contribution may be excludable from income for Federal income tax purposes.

For employees hired before October 1, 2013, the above notice must be issued by October 1, 2013. For employees hired between October 1 and December 31, 2013, the notice must be given at time of hire. For periods starting with January 1, 2014 and thereafter, the notice must be issued within 14 days of the employee’s start date to be in compliance.
Super Sized Networking

On Thursday, August 8, the second annual “Super Sized” Networking Event was held at Four in Melville. Once again, both the Suffolk and Nassau Young CPA committees coordinated and hosted the event, along with the RMA Young Professionals, NYS Bar Association, and Suffolk/Nassau Bar Association Young Professionals. The collaborative efforts of all the groups were able to bring in over 160 attendees!

The venue provided a relaxed indoor/outdoor setting for networking, with many different industries and backgrounds present. Our sponsor, Bridgehampton National Bank, provided a brief overview of their services and raffled off a prize. The Suffolk Young CPAs also raffled off a foursome to the September 26 annual Young Professionals Golf Classic. Drinks and appetizers were served and a great time was had by all.

The Young CPA Committee thanks Bridgehampton National Bank for sponsoring this event and would like to recognize the combined efforts and hard work it took from each of the aforementioned groups to make this event possible. Looking forward to next year!
Catching Up With...

The Not for Profit & Government Accounting and Auditing Committee met August 6. Led by Ken Cerini and Joel Schleifer, the discussion was wide ranging and covered EO-38 and the recently-enacted Non-Profit Revitalization Act. The meeting was well attended and the topics were quite timely.

This month’s meeting is scheduled for September 10 at Cerini & Associates’ office. We will be discussing Obamacare and how it affects not-for-profits.

If you’re interested in attending any of our committee meeting please contact Joel Schleifer, CPA at theSchleif@aol.com to get on our mailing list. Looking forward to seeing you at our next meeting!
Mark Your Calendar...

SEPTEMBER 10, 2013
Not-for-Profit and Government A&A committee meeting: ObamaCare and its impact on NPOs. To register: theschleif@aol.com.

SEPTEMBER 18, 2013
Accounting & Auditing and Not-for-Profit Committee Meeting: Clarity Standards: A Refresher. Details on page 9.

SEPTEMBER 18, 2013
Joint Chapter Banker/CPA Meeting. At the Crest Hollow Country Club, Woodbury. Details on page 10.

SEPTEMBER 23, 2013
Small Business committee meeting: Health Care Reform Act’s Impact on Small Business. Details on page 11.

SEPTEMBER 26, 2013
Young Professionals Golf Classic. Details on page 12.

SEPTEMBER 26, 2013

OCTOBER 3, 2013
Forensic and Valuation Services Committee meeting. At the Spartan Diner, Farmingdale, 8:00 a.m. More info: asexton@avz.com.

OCTOBER 8, 2013
Not-for-Profit and Government A&A committee meeting: Auditing in a compliance driven environment. To register: theschleif@aol.com.

OCTOBER 16, 2013
Town Hall Meeting. At the Irish Coffee Pub. Details about the

Committee Chairs!
Make sure to get all future meeting dates to Felix Russo at frusso@cabcpa.com
Supporting Our Troops...

The Young CPAs Committee invites you to the

Fifth Annual
Treats for Troops Drive

With deployed operations expected to continue for the foreseeable future, our troops will require, and deserve, continued support from those of us for whom they are fighting.

Regardless of your position on any particular mission, these men and women are doing their duty for you and our country, going in harm's way and sometimes making the ultimate sacrifice. They deserve our unwavering support.

We will be sending all donations on or around

Friday, September 13th

For more information regarding this event, please contact:

Brian Michels
Sheehan & Company CPA PC
165 Orinoco Drive • Brightwaters, NY 11718
(631) 665-7040 • bmicheles@sheehancpa.com
Accounting Standards

The Suffolk Chapter Accounting & Auditing and Not-for-Profit Committees invite you

Clarity Standards: A Refresher

Wednesday, September 18, 2013
8:00 – 10:00 a.m.

at Citibank, 730 Vets Highway, Hauppauge, NY

Speaker: George Victor, CPA

2 CPE credits

RSVP:
Michael Joy – (516) 228-9000 Ext. 272
MJoy@rem-co.com

Sponsored by: citi
Networking with Bankers...

The Suffolk Chapter Cooperation with Bankers And Other Credit Grantors Committee invites you to the

Joint Nassau/Suffolk Chapter Meeting: An Evening of Networking

Wednesday, September 18, 2013

Crest Hollow Country Club
Woodbury, NY

6:00 p.m. – 8:30 p.m.
Networking, cocktails, buffet dinner

$50 in advance
$60 at the door

RSVP REQUIRED by September 13, 2013

Open to all NYSSCPA members, bankers, and other professionals

Please attach a list of names/business cards if paying for more than one attendee:

Name: ____________________________
Firm: ______________________________
Address: __________________________
City, State, Zip: _____________________
Telephone: _________________________
E-mail: ____________________________

Please make checks payable to NYSSCPA Suffolk Chapter and mail to:
Irene Howell
Albrecht, Viggiano, Zureck & Co., PC
25 Suffolk Court
Hauppauge, NY 11788
(631) 434-9500
Fax: (631) 434-9518
ihowell@avz.com

I am a member of the □ Nassau □ Suffolk Chapter Subscription Program (check not enclosed).
The Suffolk Chapter’s Small Business Committee invites you

Health Care Reform Act’s Impact on Small Business

Monday, September 23, 2013
8:00 to 10:00 a.m.

at August Benefits Inc.
769 New York Avenue, Huntington

Breakfast seminar | Free! | 2 CPE credits available

For information: Sheryl Rubenbauer
srubenbauer@grassicpas.com
Calling All Golfers...

The Young CPAs Committee of the Suffolk Chapter of the NYSSCPA is proud to host

THE 18TH ANNUAL
YOUNG PROFESSIONALS GOLF CLASSIC

Thursday, September 26, 2013
Hamlet Willow Creek Golf & Country Club

7:30 a.m. Hot gourmet breakfast
8:30 a.m. Shotgun start
1:30 p.m. Cocktail hour, buffet, raffles

Fabulous raffle prizes! Beat-the-hack competition! Lunch at the turn!

☐ GOLD SPONSORSHIP: $3,500
Two foursomes
Ball Marker and two hole sponsorships
Beverage cart and Lunch sponsorships
Tee sign at Beat-the-Hack hole
Name/logo in event program
Two pin flags
48 raffle tickets

☐ SILVER SPONSORSHIP: $2,000
One foursome
Breakfast and two hole sponsorships
Name/banner at registration table
Name/logo in event program
Pin flag
24 raffle tickets

☐ BRONZE SPONSORSHIP: $1,500
One foursome
Two hole sponsorships and pin flag
Name/logo in event program
12 raffle tickets

☐ HOLE SPONSORSHIP: $150
Tee sign displaying
company logo and name

☐ INDIVIDUAL GOLFER: $250
18 holes of golf, breakfast,
lunch, cocktail hour, and dinner

Name: ________________________________
Firm: _________________________________
Address: ______________________________
City, State, Zip: _________________________
Telephone: ____________________________
E-mail: ______________________________

☐ Please place me in a foursome
OR

Preferred foursome listed below:
Golfer #2: __________________
Golfer #3: __________________
Golfer #4: __________________

Note: Golfers listed will play together unless otherwise instructed

$25 PER GOLFER
TO BENEFIT:

TOYS FOR TOTS

PLEASE REGISTER EARLY! 9/6/13 is the last day we can accept golfers!

Payments accepted by check AND credit card.
For information, contact Michael D’Onofrio at (516) 931-8400 Ext. 42
Update on the Economy...

The Suffolk Chapter’s Members in Industry Committee invites you...

Economic Update
Thursday, September 26, 2013
8:00 to 9:45 a.m.

at Empire National Bank
1707 Vets Highway, Suite 8, Islandia

2 CPE credits available

For information and to register:
Janet Verneuille, jverneuille@empirenb.com
Uncovering Fraud...

Uncovering Fraud in Your Company:
A Case Study of a Chief Accounting Officer Trapped in the Web of Corporate Scandal

Thursday, October 10, 2013
Public Square Room at Molloy College
7180 Republic Airport, Farmingdale

5:30 p.m. | registration
6:00 p.m. | networking, light buffet
7:00 - 8:30 p.m. | keynote presentation, Q&A

$90 per person ($60 for FWA members)

A company cannot always have its employees' best interests in mind and at times may even choose to sacrifice employees to save itself. How can you protect yourself and/or your clients and recognize the warning signs. Hear from an employee who got entangled into a corporate nightmare and how he lived through the ordeal – from the gut check realization, to the pink slip, to the harrowing effects. Learn how to protect yourself and/or your clients.

The keynote speaker is from a former Long Island based S&P 500 company, and the former Chief Accounting Officer and Vice President who pled guilty to securities fraud as a result of the issues surrounding the case, despite being a dedicated and loyal employee. This will be followed by a roundtable discussion, given by Randy Zelin of Moritt Hock and Hamroff LLP and Harold Deiters of Baker Tilly (formerly Holtz Rubenstein Remnick) who will add additional insights to the ethical issues surrounding this situation for lawyers and accountants.

2 CPE/CLE Credits

This is a Financial Women's Association (FWA) Event.

***Online Registration ***
Registration and payment (credit card or check) available from the FWA website.
www.fwa.org/event/2013_1010_fwali_uncoverfraud.htm
Attention Managing Partners...

Managing Partners Meeting

Wednesday, October 16, 2013
5:00 to 6:00 p.m.

at the Irish Coffee Pub, East Islip, NY

This is an exclusive opportunity to meet with the Society leadership for a roundtable discussion:

• J. Michael Kirkland, NYSSCPA President
• Joanne Barry, NYSSCPA Executive Director
• Other State Officers

This meeting is for Suffolk Chapter CPA firm Managing Partners or designated partners only. There is no cost for attending this meeting.

RSVP
to Lawrence Lucarelli, CPA, CFP:
llucarelli@avz.com
(631) 434-9500

This meeting is immediately followed by the Chapter’s 2013 CPA Ethics Update. Please see next page for details...
NYSSCPA Suffolk Chapter
2013 CPA Ethics Update

Wednesday, October 16, 2013
Irish Coffee Pub, East Islip, NY

6:00 – 7:00 p.m. cocktail reception
7:00 – 9:00 p.m. dinner & presentations

2 CPE Credits in Ethics

$40 for NYSSCPA members
$50 for non-members

Please RSVP no later than October 10

Name: __________________________________________
Firm: ___________________________________________
Address: ________________________________________
City, State, Zip: ___________________________________
Telephone: ______________________________________
E-mail: _________________________________________

Please make checks payable to NYSSCPA Suffolk Chapter and mail to:

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25 Suffolk Court
Hauppauge, NY 11788
(631) 434-9500
Fax: (631) 434-9518
llucarelli@avz.com
Networking with Attorneys...

The Suffolk Chapter
Cooperation with Attorneys Committee
invites you

Ethical Issues of
Electronic Discovery

Wednesday, October 23, 2013
8:00 – 10:00 a.m. (registration: 7:30 a.m.)

Four Points by Sheraton
333 South Service Road, Plainview

Networking & continental breakfast included
$25 per person | 2 CPE/CLE credits available.

Speaker:
Anthony P. Colavita, Esq.
L’Abbate, Balkan, Colavita & Contini, L.L.P

Please RSVP by October 18:

Name: __________________________________________
Firm: ___________________________________________
Address: ________________________________________
City, State, Zip: __________________________________
Telephone: ______________________________________
E-mail: ________________________________________

Please make checks payable to
NYSSCPA Suffolk Chapter and mail to:
Pasquale Rafanelli, CPA, CFE, CVA
Gettry Marcus, CPA, P.C
20 Crossways Park North
Woodbury, NY 11797
516-364-3390 ext 227
prafanelli@gettrymarcus.com
The Suffolk Chapter’s Members in Industry Committee invites you...

**Protection and Affordable Care Act Update**

**Thursday, October 24, 2013**

8:00 to 9:45 a.m.

at Empire National Bank
1707 Vets Highway, Suite 8, Islandia

2 CPE credits available

For information and to register:
Janet Verneuille, jverneuille@empirenb.com
The Suffolk Chapter’s new Forensic and Valuation Services Committee invites you to its first event:

A Spooky Pre-Halloween Primer: Freaky Facts About Uncovering Fraud

Wednesday, October 30, 2013
Upsky Long Island (formerly Smithtown Sheraton)
Hauppauge, NY
6:00 p.m. – 9:00 p.m.

$50 per person
Networking, buffet dinner, beer/wine

Speaker: Jeff Marshall,
Nassau County Detective and Private Investigator

Paying by Check
Mail checks, payable to NYSSCPA Suffolk Chapter, to:
Amanda Sexton, CPA/ABV, CFE
Albrecht, Viggiano, Zureck & Company
25 Suffolk Court
Hauppauge, NY 11788
Tel: (631) 434-9500
Fax: (631) 434-9518
asexton@avz.com

Paying by Credit Card:
Fax to (866) 495-1354
No credit card payments by mail!
* E-mail address is required for credit card payment confirmation.

Cardholder’s Name: ________________________________
Cardholder’s Signature: ____________________________
AMEX  MasterCard  Visa  Discover
Credit Card No.: ________________________________
Exp. Date: __________  Security Code: ____________
Total amount to be charged: $ ______________

Networking, buffet dinner, beer/wine
2 CPE credits | Course code: 29085406
The Suffolk and Nassau Chapters of the NYSSCPA are working together to present to you the

**Annual All-Day Accounting and Auditing Update**

**Saturday, November 2, 2013**

8:25 a.m. – 5:00 p.m.

at Upsky Long Island
(formerly Smithtown Sheraton)

$150 for members | $250 for non-members

Together with the Nassau chapter, the Suffolk Accounting and Auditing Committee is planning a full day of CPE, which will include topics such as:

- GAAP/GAAS Update
- Banker panel discussion
- Not-for-Profit update
- Best practices in auditing and SSARS engagements
- And more!

---

Name: __________________________________________
Firm: ___________________________________________
Address: ________________________________________
City, State, Zip: ___________________________________
Telephone: ______________________________________
E-mail: _______________________________________
CPA license number: ______________________________

Please make checks payable to FAE and mail to:

Michael Joy, CPA
Raich Ende Malter & Co. LLP
90 Merrick Avenue, Suite 802
East Meadow, NY 11554
(516) 228-9000 Ext. 272
Fax: (516) 228-9122
mjoy@rem-co.com
Retirement Planning...

The Suffolk Chapter
Small Business Committee
invites you

Current Options for Retirement Planning

Monday, November 4, 2013
8:30 – 10:30 a.m.

Free! Light breakfast included.
Location TBA

Speaker:
Christian P Buzzanca, CLU, ChFC
Economic Planning Group

2 CPE credits

RSVP:
Deborah Werner – (631) 321-6760
dwernercpa@yahoo.com
Save the Date...

The Young CPAs Committees of the Suffolk and Nassau Chapters ask you to

Save the Date

Joint Technical Event with the Young CPAs of the Suffolk and Nassau Chapters

Thursday, November 14, 2013
6:00 to 9:00 p.m.

Please stay tuned for more details to come!

For information: Danielle Napolitano
danielle.napolitano@citi.com | (516) 296-5082
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David Oksenhorn, CPA Marcum LLP (631) 414-4732 david.oksenhomon@marcumllp.com
Name That Thing...

1. A. jaw  
   B. bezel  
   C. well  
   D. claw

2. A. skeg  
   B. blade  
   C. boot  
   D. tail

3. A. mortar  
   B. pestle  
   C. stone pin  
   D. doric whisk

4. A. carpus  
   B. hock  
   C. palmer pad  
   D. dewclaw

5. A. bolero  
   B. kimono  
   C. rumba  
   D. toga

6. A. point  
   B. load  
   C. fulcrum  
   D. balance

7. A. arugula  
   B. escarole  
   C. kale  
   D. radicchio

8. A. flush ball  
   B. float ball  
   C. water ball  
   D. filter ball

9. A. gouge  
   B. brayer  
   C. chisel  
   D. spatula

10. A. estuary  
    B. headland  
    C. lagoon  
    D. delta

SOURCE: merriam-webster.com
Get Involved and Help Make a Difference

COMMITTEE SERVICE APPLICATION

Thank you in advance for getting involved and ensuring the success of this chapter. Please rank the top 3 committees in which you have an interest:

___ Accounting & Auditing   ___ Forensic and Valuation Services
___ Community Affairs   ___ General Taxation
___ Construction Contractors   ___ Golf Outing
___ Cooperation with Attorneys   ___ Management of Accounting Practice
___ Cooperation with Bankers and Other Credit Grantors   ___ Members in Industry
___ Cooperation with Educational Institutions   ___ Membership Recruitment
___ CPE/Professional Development   ___ Not-for-Profit & Government
___ Emerging Technologies   ___ Public Relations
___ Employee Benefits   ___ Real Estate & Construction
___ Estate/Financial Planning   ___ Small Business
___ Social   ___ Young CPAs

Name: ___________________________________________________________________________________
Firm: __________________________________________________________________________________
Address: _________________________________________________________________________________
City, State, Zip: __________________________________________________________________________
Telephone: _______________________________________________________________________________
E-mail: ________________________________________________________________________________

Please forward your response to: Lawrence Lucarelli, CPA • llucarelli@avz.com
Albrecht, Viggiano, Zureck & Co. • 25 Suffolk Court • Hauppauge, NY 11788

LOOK FOR THE NEXT ISSUE OF THE SUFFOLK CHAPTER NEWSLETTER IN OCTOBER!

Felix Russo, CPA
c/o Charles A. Barragato & Co., LLP
9 Brooksite Drive
Smithtown, NY 11787