President’s Message

Now that the dog days of summer are behind us, the cool air of the fall has arrived. September saw the start of football season, the first presidential debate and the “9/15 deadline.” At this moment accountants all across the country are fighting off panic attacks because some of their most demanding clients gave them all of their tax documents yesterday or called to say “Hey! I totally forgot to get you this stuff.”

As the leaves begin to fade from green to yellow, orange and red I would like to encourage everyone to take advantage of everything Suffolk County has to offer in the fall including the county fairs, harvest celebrations, Halloween festivities, apple and pumpkin picking at local farms and all of the vineyards on the North & South forks.

October and November are very busy months for our Chapter with many social and technical events on the calendar. The Banker / CPA networking event kicks off our fall lineup of events, which will be held on Thursday October 20 at The Main Event in Farmingdale from 6-9pm (details on page 10). This is one of the events covered by our subscription plan. The Members in Industry Committee has a full lineup of events in October, November and December. This newsletter includes flyers and save the dates for many upcoming events over the next two months. I encourage our members to attend these events as we continue to offer excellent benefits to our members through social and technical events.

Our annual NYSSCPA Town Hall and Ethics Update will held on Tuesday, December 6 at the Stonebridge Country Club. This event is also included in the subscription plan. For details on this event please see page 18.

September was a busy month for our Chapter, including events by many of our committees. On
September 20 the NextGen Committee held its 21st Annual Young Professionals Golf Classic, which had over 60 golfers. Also on September 20 the Not for Profit & Government A&A Committee held an event entitled FEGS – A Cautionary Tale.

The Suffolk Chapter always prides itself on giving back to the community. On September 24, 11 members of the NextGen Committee volunteered with the Town of Islip’s nonprofit organization, Keep Islip Clean, to paint four 55 gallon drum garbage cans, which will be utilized within the town parks in an effort to keep our local parks clean and prevent garbage from being deposited into our local waterways. On behalf of the Suffolk Chapter I would like to extend a very big thank you to all of the volunteers.

On September 28 the East End Committee had their inaugural meeting at the Peconic Bay Diner in Riverhead. In attendance were CPAs, bankers and other financial professionals from various east end firms. I’m excited to see this Committee take off and would like to extend an invitation to their first social event on November 16 at the Hotel Indigo in Riverhead from 6-8pm. The Committee will be focused on providing technical and social events on the east end of Long Island allowing us to better serve our east end members.

I would like to remind everyone of the 2016-17 subscription plan, which provides significant discounts to six events during the fiscal year. For only $99 you can attend six schedule events the Suffolk Chapter offers, the first of which is the Banker/CPA event being held on October 20, 2016. For more information on the subscription plan please see page 3.

If you haven’t seen the commercials yet, “The Accountant” is hitting the big screens on October 14 starring Ben Affleck, Anna Kendrick and J.K. Simmons: “Christian Wolff (Ben Affleck) is a mathematics savant with more affinity for numbers than people. Using a small-town CPA office as a cover, he makes his living as a forensic accountant for dangerous criminal organizations. With a Treasury agent (J.K. Simmons) hot on his heels, Christian takes on a state-of-the-art robotics company as a legitimate client. As Wolff gets closer to the truth about a discrepancy that involves millions of dollars, the body count starts to rise”.

To watch the trailer click HERE.

We hope you enjoy this issue. Please send me your feedback, comments and suggestions to bmichels@sheehancpa.com.

– Brian Michels
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 the type of event based on your target audience.
- 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

2016-17 SUBSCRIPTION PLAN
Become a subscriber and save as much as $300 on meetings!
The tremendously discounted price of $99 covers the following chapter meetings:

- October 20, 2016  Banker/CPA Event
- November 2016    Student Night
- Nov./Dec. 2016    Accounting & Auditing Event (2 CPE)
- December 6, 2016  Town Hall Meeting / Ethics Panel (2 CPE)
- January 2017     Banker/CPA Event
- May 2017         To Be Determined

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

Firm: ________________________________
Address: ________________________________
City, State, Zip: ________________________________
Telephone: ________________________________
E-mail: ________________________________
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(Can be used by any member of the firm)

Please make checks payable to NYSSCPA Suffolk Chapter and mail to:
John Hermus, CPA
Sheehan & Company CPAs, PC
165 Orinoco Drive,
Brightwaters, NY 11718
21st Annual Young Professionals Golf Outing

On Tuesday, September 20, the NextGen Committee hosted its 21st Annual Young Professionals Golf Outing. Once again held at the Hamlet Willow Creek Golf Course in Mount Sinai, the approximate 63 golfers in attendance enjoyed a great day on the course. The day began with cloudy and wet conditions but the sun came out during the late morning, which made way for a beautiful afternoon.

The outing offered several hole-in-one prizes, the main attraction being an Acura TL lease. Other hole-in-one prizes included travel packages and golf prizes. The outing would not be complete without our infamous "beat-the-hack" competition, as golfers took their chances to beat our "hack," John Manley, manager at AVZ.

The scramble format of the outing allowed for a team effort to compete for lowest score of the day. Awards were given out for lowest team score, longest drive, and closest to the pin. When the golfing was done, all were welcomed for a buffet and great raffle prizes such as TVs, speakers, a video doorbell, a grill, an iPad, golf equipment, and much more. More importantly, the outing was once again able to raise approximately $1,500 for our Toys for Tots drive later this year.

The committee extends our thanks to Jeff Leibowitz from Atlantic Agency for providing the insurance sponsorship for our hole-in-one prizes.

Our appreciation and gratitude thanks our event sponsors:

**Bronze sponsors**
- Albrecht, Viggiano, Zureck & Co., PC
- Empire National Bank
- Sheehan & Company, CPA, PC

**Hole sponsors**
- Cohen, Greve & Company, CPA, PC
- Premier Payroll Solutions
Committee Report: NextGen

On Saturday, September 24, the NYSSCPA NextGen Committee of the Suffolk Chapter got together at Brookwood Hall in East Islip for our annual volunteer event. Brookwood Hall has an expansive history from being an estate to an orphanage; it currently houses the offices for the Town of Islip and the Islip Art Museum. It is nestled on a 35-acre park with a lake, trails, softball fields, tennis courts, picnic areas, and playgrounds.

As part of an ongoing beautification project in the Town of Islip led by the organization Keep Islip Clean, 11 members of the Suffolk NextGen Committee volunteers met at Brookwood Hall to paint four 55 gallon drum garbage cans that will be placed in various locations within parks in the Town of Islip. The project was established with the goal of incentivizing community members to utilize the garbage cans found within the town parks in an effort to keep our local parks clean and to prevent garbage from being deposited into our local waterways and adversely affecting marine life.

The committee had a lot of fun being creative throughout the day while coming together for a great cause. It was great to see several local community members stopping by to take pictures and offer positive feedback while the committee was in process of painting the cans. We want to thank everyone who joined us to give back to our local community!

Luz Witkin, Stephanie Angel, Kathelin Guerrero, Michele Ciofli, Robert Huether, Rebecca Brodsky, Alanna Horowitz, John Hermus, William Huether  
(Present but not shown: Joe Cipollina and Samantha Heilig)
Committee Report:
Members in Industry

The Members in Industry’s first meeting of the new fiscal year addressing the regulatory, legal and insurance issues related to cybersecurity was hosted on Wednesday, September 21 at Empire National Bank in Islandia. John Cooney, partner at Ruskin Moscou Faltischek, drew excellent evaluations from the group for his insights on this hot topic.

NEXT UP:
October 25, 2016: Federal and State Credit Programs- Credits and Incentives New York Businesses are Missing
Speaker: Diane Giordano, Marcum LLP. Hosted by Empire National Bank, Islandia.
REGISTER HERE!

Please save the dates for the committee meetings for the 2016-17 year:
November 16, 2016: Update to GAAP and the PCC
December 21, 2016: Cybersecurity: A Follow-Up
Speaker: Brian Busto, BMB Solutions. Hosted by Empire National Bank, Islandia.
January 25, 2017: Annual Tax & Economic Update
February 2017: Joint meeting with the NYSSCPA Nassau CFO committee
March 15, 2017: TBA
April 19, 2017: TBA
May 17, 2017: Annual Employment Update

Our morning meetings start promptly at 8 and end promptly at 10. There are no entry fees for committee meetings, which earn two CPE credits.

The Members in Industry committee draws not only those who work in private industry but also accountants in public practice, government and education. Join our dynamic group!

Contact Janet Verneuille at JVerneuille@empirenb.com to get on the committee mailing email list, for more information, or to offer suggestions for future sessions and speakers.

SAVE THE DATE: THIS FRIDAY!
October 14: All-Day NYSSCPA Business & Industry Satellite Webcast

Empire National Bank will again host via webcast the statewide Members in Industry Conference for the Suffolk and Nassau Chapters at their offices at 1707 Veterans Highway in Islandia. This full day conference earns 8 CPE credits! REGISTER ONLINE HERE!
Committee Report:
Not For Profit & Government A&A

The Not for Profit & Government Accounting and Auditing Committee held a meeting on September 9 on “Why FEGS Failed – A Lesson For the Sector.” The discussion was led by Ken Cerini, CPA of Cerini & Associates LLP.

We looked at the history of the organization and went through the Human Services Council Study’s findings as regards the FEGS failure. We then examined in detail the various “red flags” that should have alerted management and its Board as to the impending doom of the organization. Finally we studied various steps that should be taken to ensure that none of our not-for-profit clients suffer the same fate.

The meeting was fairly well attended and everyone present felt that it was quite informative.

The following are tentative dates and topics for the remaining NPO Committee meetings in the 2016-2017 year.

- January 2017: Joint Auditing and Accounting meeting
- May 2017: A Look at the New 5500

More details to come!

If you’re interested in attending any of our committee meetings 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...

**OCTOBER 14, 2016**

**OCTOBER 18, 2016**

**OCTOBER 20, 2016**
Fall Banker/CPA Networking Event. Details on page 10.

**OCTOBER 25, 2016**
Members in Industry Committee event: Federal and State Credit Programs. Details on page 6. Register HERE.

**OCTOBER 26, 2016**
NextGen Committee Event: Becoming a Rainmaker. Details on page 11.

**NOVEMBER 1, 2016**
Toys for Tots Drive: Wrapping Party! Details on page 12.

**NOVEMBER 3, 2016**

**NOVEMBER 5, 2016**
Joint Nassau/Suffolk Accounting & Auditing Conference. Details on page 14.

**NOVEMBER 8, 2016**

**NOVEMBER 16, 2016**
Members in Industry Committee event: Update to GAAP and the PCC. Details on page 6.

**NOVEMBER 16, 2016**
East End Committee event: Networking on the East End. Details on page 16.

**NOVEMBER 30, 2016**
Forensic & Valuation Services Committee event: Business Valuation Basics. Details on page 17.

**NOVEMBER/DECEMBER, 2016**
Annual NYSSCPA Suffolk Toy Drive. Details to come!

**DECEMBER 6, 2016**
NYSSCPA Town Hall Meeting and Ethics Update. Details on page 18.

**DECEMBER 9, 2016**
Toys for Tots Drive: Ceremonial USMC Toy Pick-Up! Details on page 12.

**DECEMBER 21, 2016**

**JANUARY 25, 2017**

For up-to-the-minute chapter activities:

[www.nysscpa.org](http://www.nysscpa.org)

Search for the Suffolk Chapter under “Membership”

Committee Chairs!
Make sure to get all future meeting dates to Melissa Hicks at melissa.hicks@bakertilly.com.
An Insider’s Perspective...

Join the NYSSCPA Suffolk Employee Benefits Committee

**ERISA Guidelines:**
Stories of an ERISA Attorney

**Tuesday, October 18, 2016**
8:30 to 10:30 a.m.
(registration & breakfast at 8 a.m.)
at the Paradise Diner
579 Veterans Memorial Hwy., Hauppauge

$10 members | $15 guests

Find out what the Department of Labor looks for during investigations of retirement plans and what you should anticipate. Eric Paley of Nixon Peabody LLP will give us a view from the front lines of benefit plans.

- Proliferation of retirement plan fee litigation
- DOL's controversial Fiduciary Rule, heightening scrutiny of audited 5500s

**Info:** Rahema Zia, rzia@ceriniandassociates.com

Click HERE to register online.

Sponsored by APS

2 CPE credits
(advisory)
Course code: 29082711

October 2016
Networking with Bankers...

Join the Cooperation with Bankers Committee, Suffolk and Nassau Chapters

Fall 2016 Banker/CPA Networking Event

Thursday, October 20, 2016
6 to 9 p.m.
at The Main Event
1815 Broad Hollow Road, Farmingdale

$65 per person, advance registration  |  $75 at the door
Includes open bar, appetizers, dinner, dessert

Show your team spirit – wear your favorite jersey!

RSVP by October 13 to dschadler@bethpagefcu.com

Name: ___________________________ Firm: ___________________________
Address: __________________________________________________________________________________
Phone: ___________________________ E-mail*: ___________________________

PAYING BY CREDIT CARD: Click HERE to register online.

PAYING BY CHECK, payable to NYSSCPA Suffolk Chapter, to
Danielle Schadler
Bethpage Federal Credit Union
899 Oyster Bay Road, Bethpage, NY 11714
(516) 349-6886

Sponsored by

I am a member of the ___ Suffolk  ___ Nassau  Chapter Subscription Program (check not enclosed)
The NextGen Committee invites you to

**Becoming a Rainmaker**

**Effective Business Development and Networking Strategies**

Wednesday, October 26, 2016

8:30 to 10:30 a.m. (Registration/breakfast at 8 a.m.)

at KPMG LLP

1305 Walt Whitman Road, Melville

Room 201-Atlantic, 2nd Floor

$10 per person

**Speaker:** Rich Isaac, Founder of Sandler Training, Hauppauge

*Breakfast Included! Seating is limited and pre-registration is required.*

2 CPE credits (advisory)

**Info:** William Huether, whuether@sheehancpa.com

Click [HERE](#) to register online.
Planning Ahead for the Holidays...

The NYSSCPA Suffolk NextGen Committee proudly announces the

22nd Anniversary TOYS FOR TOTS Toy Drive

to benefit the U.S. Marine Corps' Toys for Tots Program

The holidays are just around the corner! Please help us share the magic of the holiday season with the needy children of Long Island by participating in this year’s drive.

VOLUNTEERS NEEDED!
Wrapping Night – Tuesday, Nov. 1, 5-8 p.m. at Sheehan & Company

The ceremonial pick up of the toys by the USMC is scheduled for FRIDAY, DECEMBER 9TH at the offices of Sheehan & Company, CPA PC.

For more information regarding this wonderful event, please contact:

Cynthia Finn Barry, CPA
Sheehan & Company CPA PC
165 Orinoco Drive, Brightwaters, NY 11718
Telephone: (631) 665-7040; Fax: (631) 665-7014
Email: cbarry@sheehancpa.com
Holiday Food Drive...

First Annual Young Professionals Holiday Food Drive & Networking Event

Thursday, November 3, 2016
6 to 8 p.m.

at Jewel Restaurant
400 Broadhollow Road, Melville

Start the holiday season right, with your friends at the:
Risk Management Association – Young Professionals
New York State Bar Association – Young Lawyers Section
NYSSCPA Suffolk Chapter – NextGen Committee

$65 per person
Includes passed hors d’oeuvres, beer and wine

Please bring non-perishable food items to support Island Harvest.
(Monetary donations also accepted)

Click HERE to register online

For more information and to pay by check, contact rmalongisland@gmail.com

Mail check and attendee list to:
Matthew Crennan c/o Bridgehampton National Bank,
15 Frowein Road, Suite A-3, Center Moriches, NY 11931
The Annual Event...

Joint Nassau/Suffolk Accounting & Auditing Conference

Saturday, November 5, 2016
8:30 a.m. – 4:45 p.m.
Upsky Long Island Hotel
110 Motor Parkway Hauppauge

TOPICS
GAAP/GAAS Update
Best Practices in SSARS Engagement
Not for Profit Update
Lease Accounting
Construction Accounting Refresher
Insights from a Peer Reviewer

8 CPE Credits  (Course code: 28103722)

Members $175, Non-members $250
Register ONLINE or call (800) 537-3635
A Primer on Pension Plans...

The NYSSCPA Suffolk Employee Benefits Committee invites you

**Fundamentals of Defined Benefit Plans**

Tuesday, November 8, 2016
8:30 to 10:30 a.m.
(registration at 8:00 a.m.)

At APS Pension and Financial Services Inc.
1000 Woodbury Road, Woodbury, NY
(Lower level conference room)

No fee!

Continental breakfast included

---

**Topics:**
- Advantages of Defined Benefit Plans
- Disadvantages of Defined Benefit Plans
- How are the limits determined?
- Is a Defined Benefit Plan flexible?
- What company profile is best suited for a Defined Benefit Plan?

**Speaker:** Stephen Abramson, CPC, CLU, ChFC

---

2 CPE credits (spec. knowledge)

**Info:** Suzanne Breit, sbreit@horanmm.com

Click [HERE](#) to register online.
East End Networking...

SAVE THE DATE:
The NEW NYSSCPA East End Committee invites you

Networking on the East End
Wednesday, November 16, 2016  |  6 to 8 p.m.
in Riverhead
(Details TBA)

Calling all CPAs, non-CPAs, attorneys, bankers, etc. – in other words, YOU!
If you do business anywhere east of, say, Route 112, join us for this inaugural east end networking event!

Cocktails! Hors d’oeuvres! Business casual dress!
Open bar for beer, wine, champagne. Cash bar for liquor.

$10 for members, $20 for non-members
For more information: Sean Kelly, skelly@mfbcpa.com
(631) 727-3626 Ext. 118
The NYSSCPA Suffolk Forensic & Valuation Services Committee invites you

**Business Valuation: The Basics**

**Wednesday, November 30, 2016**
6 to 9 p.m.
At Albrecht, Viggano, Zureck & Co., PC
25 Suffolk Ct., Hauppauge

**$25 per person**
*Food and soft drinks included*

If you’re interested in learning about business valuation, join us to get an understanding of the basic terms and procedures. This will also be a good refresher course for professionals who already do business valuation.

**Speakers:** John Spatola, Nawrocki Smith LLP
Amanda Sexton, Markowitz Fenelon & Bank LLP

**Info:** John Spatola, jspatola@nsllpcpa.com

Click HERE to register online.
Save the Date...

The NYSSCPA Suffolk Accounting & Auditing Committee invites you to

NYSSCPA Town Hall Meeting and Ethics Update

Tuesday, December 6, 2016
at Stonebridge Country Club, Smithtown

5:30 p.m. Cocktail reception/dinner
6:30 p.m. Annual visitation of NYSSCPA officers
7:00 p.m. Ethics update

Please join us for our annual Town Hall Meeting at which we will have the opportunity to hear from NYSSCPA officers about the Society and its current policies.

Following this will be a free 2-hour ethics CPE session.

2 CPE credits in Ethics

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<tr>
<th>Entire program</th>
<th>$55</th>
<th>Town Hall only</th>
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<td>Cocktails/dinner only</td>
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<td>Ethics session only</td>
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Name: _____________________________________ Firm: ________________________________________
Address: __________________________________________________________________________________
Phone: _____________________________________ E-mail*: ________________________________

PAYING BY CREDIT CARD: Click HERE to register online.

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October 2016
**Fun and Games – Spelling Spectacular**

Spelling is an important skill in business. See how you do with 9 of the most difficult common English words and one that is, err, less common.

Choose the correctly-spelled word:

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<td>a) MINASCULE</td>
<td>b) MINUSCULE</td>
<td>c) MINNASCEULE</td>
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<td>2.</td>
<td>a) DEFINITELY</td>
<td>b) DEFINATELY</td>
<td>c) DEFINNITELY</td>
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<tr>
<td>3.</td>
<td>a) BUREACRACY</td>
<td>b) BUERACRACY</td>
<td>c) BURAUCRACY</td>
</tr>
<tr>
<td>4.</td>
<td>a) ACOMMADATE</td>
<td>b) ACCOMMODATE</td>
<td>c) ACCOMODATE</td>
</tr>
<tr>
<td>5.</td>
<td>a) HEIRARCHICAL</td>
<td>b) HIERARCHICAL</td>
<td>c) HIERARKACAL</td>
</tr>
<tr>
<td>6.</td>
<td>a) PREROGATIVE</td>
<td>b) PEROGATIVE</td>
<td>c) PEROGITIVE</td>
</tr>
<tr>
<td>7.</td>
<td>a) BOURGEOUSIE</td>
<td>b) BOURGEOUSY</td>
<td>c) BOURGOEISY</td>
</tr>
<tr>
<td>8.</td>
<td>a) PERSUE</td>
<td>b) PARSEUE</td>
<td>c) PURSUE</td>
</tr>
<tr>
<td>9.</td>
<td>a) LAISON</td>
<td>b) LIASON</td>
<td>c) LIAISON</td>
</tr>
<tr>
<td>10.</td>
<td>a) GESELLSCHAFT</td>
<td>b) GESELSCHAFT</td>
<td>c) GESELSCHAFT</td>
</tr>
</tbody>
</table>

SOURCE: merriam-webster.com
Get Involved with NYSSCPA Suffolk 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
___ Community Affairs
___ Construction Contractors
___ Cooperation with Attorneys
___ Cooperation with Bankers and Other Credit Grantors
___ Cooperation with Educational Institutions
___ CPE/Professional Development
___ East End
___ Emerging Technologies
___ Employee Benefits
___ Estate/Financial Planning
___ Forensic and Valuation Services
___ General Taxation
___ Golf Outing
___ Management of Accounting Practice
___ Members in Industry
___ Membership
___ NextGen (Young CPAs)
___ Not-for-Profit & Government
___ Public Relations
___ Real Estate & Construction
___ Small Business

Name: ___________________________________________________________________________________

Firm: __________________________________________________________________________________

Address: _________________________________________________________________________________

City, State, Zip: ____________________________________________________________________________

Telephone: _______________________________________________________________________________

E-mail: ________________________________________________________________________________

Please forward your response to: Brian Michels, CPA | bmichels@sheehancpa.com
Sheehan & Company CPAs, PC | 165 Orinoco Drive | Brightwaters, NY 11718