

The New York State Society of Certified Public Accountants Operations Policies

OP – 17 – Legislative and Regulatory Response and Action Policy

RESOLVED, that the NYSSCPA will take the following steps when establishing official positions on legislative, regulatory and public policy matters, primarily those being considered by, or recommend to, the New York State legislature, other elected officials in New York State, State agencies or a subdivision of New York State:

Except as noted below, no NYSSCPA legislative, regulatory or public policy positions shall be publically stated without the express permission and approval of the NYSSCPA Board of Directors.

Step 1: All legislative, regulatory and public policy matters will be submitted to the Chair of the Legislative Task Force for initial review. If, upon review, the chair believes the matter merits further consideration, the Chair will present the matter to the full legislative task force for review.

Step 2: The legislative task force will consider the matter, and recommend an official position and course of action to the Board of Directors. The legislative task force may also draft position papers, suggested legislative or regulatory language, or any other letters or reports that they deem appropriate for review and approval by the Board of Directors.

Step 3: Such position as recommended by the legislative task force, along with any documents prepared in association with that position, will be considered by the Board of Directors. Upon consideration, the Board will pass a resolution stating the official position of the NYSSCPA, and approving or modifying the recommended course of action for the legislative task force to implement.

Step 4: The legislative task force, with the assistance of the appropriate NYSSCPA staff members, will take all steps necessary and appropriate to communicate publically the official position of the NYSSCPA on each matter considered and approved by the NYSSCPA Board of Directors.

In cases where the chair of the legislative task forces deems that time is of the essence and an immediate response to a legislative, regulatory or public policy matter is required, the chair may skip steps 2 and 3, and request leadership approval in lieu of full board approval. In such cases, the proposed position and any associated reports or other documents will be forwarded to the Board of Directors requesting that comments, if any, should be sent to a member of a leadership group consisting of the president, the president-elect, and the immediate past president. Time for comments will be limited consistent with the urgency of the matter. Such leadership group will consider the proposed position for approval. Upon approval, the legislative task force may proceed directly to Step 4. A report shall be made to the Board at the next scheduled board meeting regarding any actions taken pursuant to this provision.

Approved: Board of Directors, September 15, 2011, Agenda item B12-F-9