



Communities of Practice



*A Guide for Statewide Community
Chairs and Members*

For NYCPA Member Use Only

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Communities of Practice Operations Manual 2025 - 2026: A Guide for Statewide Community Chairs and Members

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Society Policies

Overview

The communities of practice (“communities”) 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 work and practice, educate the membership through community generated CPE programs and advance the standing of CPAs through participation in the regulatory and legislative comment process. Much of the Society’s strategic plan is executed by its communities.

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

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

Community Structure

The Society’s statewide communities are structured as six divisions, four of which – industry, accounting and auditing, taxation, and consulting services – reflect the current practice specialty areas of professionals. The fifth division primarily concerns itself with practice management and the sixth division concerns itself with the public sector, including government and not-for-profit. Two of the divisions (Accounting & Auditing and Taxation) are led by an oversight community to, among other things, assist in coordination of comment letter responses and other advocacy activity with authoritative bodies. All of the divisions are under the guidance of the Vice President for Communities (vice president), acting on behalf of the Executive Committee. (See **Appendix A** for a listing of communities by division and an organization chart.)

Role of the Vice President for Communities and the Executive Committee

The vice president, acting on behalf of the Executive Committee, has oversight responsibility for communities of all divisions, except Operations, and provides assistance, in conjunction with the Communities Services Department, in the planning and coordinating of the activities of those Society communities to assure that the Society’s strategic objectives and the members’ needs are met. Additionally, the vice president, along with other society leadership and staff, conducts the spring community chair orientation session.

Committees of the Operations Division report directly to the Executive Committee. Operations committee chairs may meet directly with the Executive Committee on a periodic basis or at the discretion of the Executive Committee.

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

Community of Practice Department

The Community of Practice Department of the Society's Professional and Technical Resources Division oversees the administration and assists in the fulfillment of the mission and goals of the approximately 50 NYCPA statewide communities. The department is responsible for the relationship between the Society, community members and chapters and keeping the lines of communication open to assure that their needs and concerns are met and addressed.

The manager, Community and Technical Resources, coordinates the activities of the communities, evaluations, annual reports, appointment actions and general day-to-day administration, and serve as liaisons with oversight chairs and the vice president. Questions about service policies can be directed to Keith Lazarus, Manager, Communities and Technical Resources at (212) 719-8378 or via e-mail at klazarus@nysscpa.org. (See **Appendix G** for a staff contact list.)

Appointments to Communities

Procedures

The following is an outline of the methods by which community appointments take place. The Manager of Communities and Technical Resources coordinates and administers all the appropriate data and recordkeeping for this process.

- Members currently serving on communities are automatically carried over to the next community 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 community chair or the Society president. Certain restrictions may apply to oversight communities where membership is typically comprised primarily of current chairs within the division, and at the discretion of the oversight chair and approval of the president, a few additional members with previous chair experience.
- Society members in good standing may apply for community service throughout the year and are encouraged to do so.
- Applications may be subject to community chair review. Prior service experience may be required for certain communities such as oversight communities and Operations committees and participation are subject to the president's approval. Generally, applications are acted upon within three weeks of receipt.

- Each community chair will be requested to evaluate their community rosters in late January and determine if any DNR assessments are necessary. All members are subject to the evaluation process to continue service.
- DNRs may be overturned where, for example, mitigating circumstances exist for a DNR or appointments may be suspended for a community which becomes too large to accept additional appointments.
- Vice chair recommendations are asked of chairs beginning in October/November of the first year of their term.
- The Society president and president-elect review all nominations for chair and vice chair positions and make the final selection.
- Notification of appointment for chairs and vice chairs generally occurs in the April/May timeframe. Notification for first time applicants usually occurs within a few weeks of application.
- Final authority for all community appointments or removal from a community rests with the president.

The procedures outlined above do not preclude chairs from requesting, at any time during the year, that new members be added to their communities, or requesting that members be dismissed from their communities for reasonable cause or when the community deems it necessary, subject to approval of the oversight community or the president.

Length of Service on a Community

There is no specific limit to the length of service on any community, excluding Oversight Communities, 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 Community 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 community. Final authority for all community appointments rests with the president of the Society.

Fiscal Policy

If a community wishes to incur expenses for events or projects that are not self-funding and that 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 late December/early January for the coming fiscal year (June 1 – May 31). Any requests for funds must be submitted by the chair to the Manager, Communities and Technical Resources, no later than December 1st of each year in order to allow time for review by the Society’s Finance Committee. Requests generally receive a preliminary decision by late January, and final approval of the Board, at its discretion, in late March or early 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.

Events or projects that are self-funding are also subject to review and approval by the Manager, Communities and Technical Resources or the Executive Committee.

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

It is not necessary for community chairs to request funds for operating expenses related to formal CPE programs sponsored by the Foundation for Accounting Education, Inc. (FAE) and presented to the general membership. Registration fees and expense guidelines for educational conferences and technical sessions are set by the 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 and support for projects, must be submitted to the Manager, Communities and Technical Resources for approval by the Executive Committee.

Community Travel Reimbursement Policy

All community members are urged to devote the time necessary to perform the responsibilities associated with their appointment to Society communities. It is, therefore, the policy of the Society to reimburse reasonable out-of-pocket costs associated with attendance at community meetings in accordance with a policy approved by the Executive Committee or 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. Lodging may also be reimbursed, up to established limits, where travel exceeds 140 miles one-way. (See **Appendix B** for the complete travel reimbursement policy.)

Note: All communities have access to, and use Zoom video conferencing which is a good alternative to travel for many members. Members who do avail themselves of the travel reimbursement policy are requested and urged to be mindful of the need to conserve costs related to community activities and are, therefore, requested to hold the costs for which reimbursement is sought to a minimum. Travel reimbursement should not be requested when other business or leisure purposes would have required the travel costs irrespective of the Society business. Requests for reimbursements must be adequately documented and are subject to review and approval.

Overall limits of \$800 in total expenses incurred per meeting and \$4,000 in cumulative reimbursements to a single member within the community year were established in 2018 to help in the efforts to maintain reasonableness of reimbursements and conserve costs.

Conflict of Interest Policy

In October 2003, the NYCPA Board of Directors approved a conflict of interest policy (see **Appendix I**). The policy identifies and covers two groups. Most community chairs fall into “Group I:” members 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 communities 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 community’s organizational meeting (typically held in June). Disclosure statements may be found at the end of **Appendix I**.

Antitrust Policy

In September 2002, the NYCPA Board of Directors approved an antitrust policy for the Society (see **Appendix J**). The policy makes it clear that NYCPA 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 states that 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.

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 or community member is to make any representation purporting to be official policy or position of the Society without authorization. No Society leader or community member is to engage elected officials regarding any policy or position of the Society without authorization.

Conduct and Respect for Others, Sexual Harassment

Serving on an NYCPA community carries not only privilege and prestige, but a number of responsibilities, including the expectation that all community members will conduct themselves in a professional manner. There are also the expectations that community members will endeavor to attend and participate in as many community meetings as possible during their term of service, and community members will not use community meetings or other community activities to engage in any type of promotional marketing or selling of any product or service.

Community 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 NYCPA, all such persons 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. NYCPA believes each person should be able to offer volunteer service and work in a professional atmosphere that promotes equal opportunity and prohibits illegal, discriminatory practices and harassment. (See **Appendix K** for the complete policy on respect for others.)

Additionally, NYCPA has adopted a Sexual Harassment Prevention Policy in conformity with NYS and NYC law. While reference is made to application of the policy to employees of NYCPA, it is the Society's position that the policy is also directed to Society leadership; including community chairs, as well as all members of Society Communities; and with expectation that leadership, community chairs and community members will adhere to the policy. (See **Appendix L** for the complete policy)

(Community Meetings begins on the next page)

Community Meetings

Conducting Successful Meetings

The success of a community 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 definitive agenda and with a projected finishing time.
- An agenda is *key*. The purpose of an agenda is to set expectations and goals in advance, to keep the meeting on course and to save time. Do not allow digression from the agenda without sufficient reason.
- Request that an individual community member, subcommittee or task force study difficult or complex or time-consuming matters outside of scheduled meetings and have them report back to the entire community.
- Retain control without discouraging free comment. Invite constructive criticism and even disagreement within reasonable limits.
- 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 the date, time and location of the next meeting.
- Chairs should remember that their peers have selected them to lead and, therefore, should not be timid in doing so.

Communication Essentials

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

- Encourage members to check the community's page on the website for information on meeting dates, minutes and member contact information. Each community has its own webpage that may be found by going to www.nysscpa.org. Mouse-over "Membership" on the banner menu at the top of the page and then select "Communities" on the sub-menu. On the "Communities" page click on the desired communities' name.
- Use e-mail distribution lists based on the community's roster to disseminate information, be it of an administrative or a technical interest. Community rosters can be found by clicking on "Community Members" on the community's webpage.

- The Community Services Department can distribute information to the community. Contact Keith Lazarus, Manager, Communities & Technical Resources at (212) 719-8378 or at klazarus@nysscpa.org, or Dayana Jean-Marie, Communities Coordinator at (212) 719-8394 or at djeanmarie@nysscpa.org.
- Use the phone. Personal contact works best if you need to encourage participation or keep delegated responsibilities on track.
- Use the Society's online community forum "NYCPA eXchange" for community communications (see the **eXchange** item at the end of this section).
- Some communities have utilized groups in LinkedIn to share information. Groups need to be cleared with the Society's Communications Department. Communities are strongly urged to use the NYCPA eXchange in lieu of LinkedIn groups for Society business.

Organizational Meeting

Soon after the start of the Society's fiscal year, June 1, each community should call an organizational meeting. **A timely and effective organizational meeting is one of the most important factors in the communities' success.** 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 Community Activities section.

- Set a calendar of community meetings for the year. Chairs that have been able to do this have had the greatest success with community attendance. If this is not possible, the date for the following meeting should be set before adjourning. The Manager for Community Services 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 community's action plan (CAP) statement to see that it remains relevant. **Note:** substantive changes to a community's CAP must be approved by the oversight community, if applicable, and are subject to review and approval by the Executive Committee which will also ensure that CAPs are in line with the Society's strategic plan.
- Designate two to five community members who will serve as resources for the technical helpline to field technical questions from members (this is primarily for technical communities).
- Establish subcommittees for conferences, comment letters, monitoring regulatory and legislative proposals, presentations for the community, and other matters, as necessary.
- Designate a community CPE Coordinator to work with FAE staff if the community intends to provide CPE during community meetings.
- Plan for community-developed educational events. The planning will include coordination with FAE and delivery of program commitments made by the previous community and long range planning for presentations over the next 18 months.
- Designate a subcommittee or individual to coordinate and encourage contributions from the community to *The CPA Journal*[®], *The Trusted Professional*[®] and the *TaxStringer*SM.

- Designate mentors for new and younger members of the community and have a plan to encourage their participation. This can be key to the community's vitality.
- Determine that the community continues to be engaged in the Society's goals of diversity and inclusion. Review what the community can do to increase diverse and inclusive participation.
- Advise community members of their responsibilities and inform them that their participation is critical.
- Remind community members to keep their e-mail addresses current and use e-mail and the NYCPA eXchange to communicate.

Scheduling Meetings and Attendance

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

1. It is preferable for chairs to schedule their meetings for the entire year in advance and secure meeting space at the beginning of the community year. This may be accomplished by contacting Keith Lazarus, Manager, Communities & Technical Resources at (212) 719-8378 or at klazarus@nysscpa.org. If meetings have not yet been scheduled, the chair should contact the Communities & Technical Resources Manager at least two weeks prior to the desired meeting date to reserve a meeting room or notify the Society of an alternate meeting site.
2. A short agenda should be prepared for inclusion in the meeting notice. It should be provided by e-mail to the Communities & Technical Resources Manager at least two weeks prior to the meeting date.
3. If any additional material is to accompany the meeting notice for distribution to the community, arrangements should be made at that time.
4. The need for video-conferencing should be communicated in advance, at least three days prior to the meeting is preferred, if your community does not already regularly use video-conferencing.

No less than 12 days prior to a meeting, the Society shall send a notice to all members of the community via email along with a calendar appointment link or attachment and post it on the community pages of www.nysscpa.org indicating the date, time, location and agenda of business (as provided by the chair) for the meeting, along with a link for video-conferencing if applicable. Meeting notices will be sent out and posted automatically whether or not an agenda has been submitted by the chair. If an agenda has not been submitted, the meeting notice will read "Agenda to Follow." Another meeting notice will be sent out after an agenda has been submitted. (See **Appendix C** for a sample meeting notice.)

- Community members are encouraged to check their community page on the Society's website for future meeting dates. A community's webpage is found by going to www.nysscpa.org. Mouse-over "Membership" on the banner menu at the top of the page and then select "Community" on the sub-menu. On the "Community" page, click on the desired community's name.

- Community members are urged to notify their community chair if they are unable to attend a meeting. If a considerable number of members indicate their inability to attend, the chair will advise the Communities & Technical Resources Manager so that consideration can be given to canceling or postponing a meeting.
- At each meeting attendance will be taken. Attendance is recorded by either the Society staff liaison taking minutes or READ AI. If the meeting is not held at the Society's office but at the office of the chair or a member, the staff liaison will perform a roll call for the in-person members.
- If community members are unable to attend a meeting, they are encouraged to send a substitute. Sending a substitute can expose your firm or company colleagues to the benefits of community service. 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 community approval.
- When meeting at the Society offices, the chair can conference in community members who are unable to attend the meeting in person. The chair should notify the Society's Community & Technical Resources Manager prior to the meeting date so that appropriate arrangements can be made if video-conferencing is not used regularly by the community. This is a good way to keep statewide members involved in community activities.
- A simple majority of community members shall constitute a quorum for transacting business. At a meeting in which the required quorum is not met, any resolution may be submitted to the entire community membership for a vote by e-mail as long as the resolution does not entail issues of legal rights or responsibilities. The resolution must be approved by a majority of the community members in attendance in a meeting that has met a quorum, or by a majority of the full community when there is e-mail voting, to be enacted. The resolution will then be recorded in the minutes of the community.

Minutes of Community Meetings

Minutes may be taken of all business conducted at a meeting. The Society uses Read AI, a platform designed to take minutes and attendance. Society staff liaisons, when available, also may take minutes for community meetings. When the community liaison does not prepare minutes, Community staff will prepare the minutes from Read AI and in most circumstances submit them to the chair for approval within three business days after the meeting. All community chairs then have five business days to review the minutes and notify the liaison/Communities Staff of their approval. Minutes will then be posted to the community's page on the Society website and distributed to community members. This policy should be adhered to in order to ensure accuracy of the minutes. Minutes must be approved before being posted as "final." Any questions regarding your staff liaison or Read AI should be directed to the Communities & Technical Resources Manager. If a liaison is not available and Read AI is not applicable, the chair should designate a community member to take minutes. Liaisons are not required to attend offsite meetings.

Video Conferencing

The Society utilizes Zoom videoconference services and is available for all meetings. Statewide community members who are unable to attend meetings in person can arrange to be conferenced in and thus participate in their community.

All communities have access to video conferencing and links and passcodes are provided on meeting notices along with conference phone numbers to call for those not using video or PCs. It is vital that if members keep their email addresses in their member profiles on file with the Society that they keep it up to date to ensure receipt of meeting notices and conferencing information.

Communities are urged to follow conference call etiquette. Many complaints regarding unsatisfactory conferencing experiences have their roots in improper usage, not faulty equipment. Users should keep in mind that any background noise from their office, home or car comes through to all others on the call; use of the user's mute button on their phone (or on the Zoom app when using video) unless speaking is strongly encouraged, particularly with cell phones that are used in public places. Users in the meeting rooms should remember to speak up, and look for where the microphones are positioned. Chairs may suspend the call if they feel it is more distracting than it is beneficial to the meeting.

Our web conferencing and video streaming is available in the Society's meetings spaces and offers document sharing. Community members who participate by phone may be able to view PowerPoint or other PC based presentations simultaneously with the community and obtain a real time panoramic view of the entire meeting room. Note that presentations using web conferencing may be recorded (both audio and video).

NYCPA eXchange

The Society launched "eXchange--the NYCPA's Social Network," at <http://exchange.NYCPA.org>. This site gives community members the ability to discuss community business between meetings, share documents, communicate with Society staff and network generally—in a secure environment. The NYCPA eXchange consists of "communities" of NYCPA members. Each is a community—only members of that community, and key NYCPA staff members, are members of a particular community. (See **Appendix D** for more information on eXchange, how to sign up and how to use.)

(Community Activities begins on the next page)

Community Activities

Conferences, Technical Programs and Community CPE

Formal CPE Conferences and Technical Programs

One of the most important responsibilities of a technical community is to disseminate knowledge to the membership. A variety of educational formats are possible through 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.

Communities 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 (typically three hours) generally focus on one topic as do the one-two hour Community Technical Sessions.

At the organizational meeting (referred to earlier) of the community, 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 and commitments. Decisions may be based upon recommendations of the prior community, new developments in an area for which your community is responsible, requests from the membership, or requests from FAE. All CPE presentations must comply with the New York State Education Department's regulations for mandatory CPE credit.

All community CPE conferences are coordinated through FAE and its staff. 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 should be set at least several months in advance to ensure inclusion in the FAE online CPE e-store and allow adequate time for effective marketing.

The FAE staff will assist in coordinating session topics, securing speakers, producing materials, and providing on-site administration. Your FAE conference coordinator, not the staff liaison for minutes, will be your key contact person for your conference.

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 direct marketing information is due. Fully completed direct marketing 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 presented in marketing materials as "TBA" (to be announced).

Evening or Breakfast Technical session promotional material is also due four (4) months prior to the date of the program and must be approved by 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 community members' names, likenesses, photographs, video, audio, and biographical data in connection with the promotion of a community related conference or other event, or for any publication (including audio or video or webcast) of the conference or other event to be distributed after the event.

For additional information and guidelines on planning a conference or technical session, community chairs and members should refer to the FAE Guidelines to Creating and Delivering a Successful Community Conference that can be found at www.nysscpa.org. Mouse-over "Membership" on the banner menu at the top of the page and then select "Communities" on the sub-menu. On the Community page click on the [FAE Conference Guidelines](#) link on the right hand side of the page.

Community Meeting CPE

Technical presentations at community meetings, whether conducted by outside speakers or by community members, may qualify for one or possibly two hours of CPE credit upon meeting certain specified conditions as described in the guidelines for community meeting CPE, attached as **Appendix E** and also at this link:

<https://www.nysscpa.org/membership/committees/committee-cpe-guidelines>.

Please refer to the appendix if your community intends to hold a technical presentation with the intent of obtaining CPE or go to

<http://www.nysscpa.org/membership/committees/committee-cpe-guidelines/committee-cpe-request-form> for the online request form. Such community technical sessions are not stand-alone programs. They must be held as part of, not in lieu of, a community's regular business meetings. Only FAE sponsored CPE may be presented in conjunction with community meetings.

Articles for The Trusted Professional[®]

The Trusted Professional[®], the Society's newspaper, provides timely news, opinions, and perspectives on professional, technical and regulatory issues facing CPAs; and reports on NYCPA 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 communities are encouraged and can include reports on guest speakers, pertinent technical topics, upcoming events, and other community 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 NYCPA 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 on *The Trusted Professional*[®], contact Karen Sibayan, Digital Managing Editor, [212-719-8380](tel:212-719-8380) or ksibayan@nysscpa.org.

Articles for *The CPA Journal*[®]

Community members are an important source of articles for *The CPA Journal*[®]. Community chairs should solicit community 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 community chairs and liaisons most successful in obtaining articles for *The CPA Journal*[®] request members to commit to writing articles as part of their organizational meeting.

Members of NYCPA technical communities developing manuscripts for *The CPA Journal*[®] should specify their community affiliation and should submit the manuscript to the community'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 regarding *The CPA Journal*[®], contact Anthony Sarmiento, Managing Editor, at (212) 719-8351 or at asarmiento@nysscpa.org. You may also contact cpaj-editors@nysscpa.org.

Articles for the *TaxStringer*SM

The *TaxSrtinger*SM is a NYCPA monthly e-publication that is a topic rich expert tax publication for members only. It contains feature articles; tax policy op-ed; tax updates, resources and news items; community news; CPE information; and an "Outside the Box" column covering tax related topics in the financial world. Contributions for publication from community members involved in taxation are encouraged and accepted. Prior to an article's publication in *TaxStringer*SM, the author will be expected to assign any copyright rights to the Society.

Send submissions to taxstringer@nysscpa.org or contact the Manager of Communities and Technical Resources, Keith Lazarus, at klazarus@nysscpa.org.

Comment Letters

One of the most important functions of the NYCPA and its communities, 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 Education Department, the New York State Department of Taxation and Finance and the Internal Revenue Service (IRS) and standard-setters such as the AICPA, FASB, GASB, IAASB, PCAOB and SEC. Communities are strongly encouraged to undertake commenting on proposed legislation, regulation, issues affecting the profession and matters of public policy or interest.

To ensure that the communities 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 communities are to be developed and approved. (See **Appendix F** for guidelines on Society comment letters or contact Keith Lazarus, Manager, Communities and Technical Resources, at 212-719-8378, klazarus@nysscpa.org.) Community 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. This includes through letters, email, blog or other web postings, oral communications or other forms of communication.

Technical Support Helpline

Telephone and e-form inquiries received by the Society are directed to technical staff in the Society's professional and technical resource center for screening. The staff will verify that the caller is a member, determine the relevant technical community to which the inquiry relates, give the caller the name and telephone number of two community members and advise the caller that he or she will receive guidance in finding a solution to his or her query rather than a direct detailed answer. The community member names provided to the caller are derived from a list of helpline volunteers that is updated each June when statewide communities are asked to identify volunteers. Effort is made to rotate the calls among all the volunteers from each community.

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 storms. An appropriate reply would be to direct the member to particulars in IRS Publication 547 on casualties, disasters and thefts rather than trying to provide a yes or no answer on less than all the facts.

Helpline 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 overly 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.

Communities should spread the response burden by creating a group of helpline 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 to the attention of Keith Lazarus, Manager, Communities and Technical Resources, at klazarus@nysscpa.org. In the absence of such a list, all inquiries will be directed to the community chair.

While not absolutely required given the miscellaneous professional services coverage carried by the Society, helpline volunteers (as well as all CPAs) are encouraged to obtain professional liability insurance coverage. Members interested in obtaining such coverage may contact Xio Fox at 212-719-8395 (by e-mail at xfox@nysscpa.org).

Community Evaluation Procedures

Community Chairs

The appropriate oversight community chair or the Vice President for Communities may evaluate each community 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. The president-elect may also evaluate oversight chairs and may consult

with the Vice President for Communities. Community chairs are evaluated on the quality of their leadership, community activities, and administrative functions (cooperation with Society staff and oversight chair, timely approval of minutes, and timely submissions of agendas, ratings and annual reports.) Current vice chairs may also be evaluated to ensure that they are prepared to accept a chair appointment. As noted earlier, final authority for appointments resides with the president.

Community Members

In an effort to streamline community processes and alleviate some of the administrative burden placed on chairs, a streamlined “evaluation” procedure was implemented several years ago. Rather than asking for ratings of all community members by the chair on a numerical scale, 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 firmly established vice chair selection process and community 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 from staff an attendance chart in late January that lists all community meeting dates, members of the community 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 community service, but it is a fairly efficient gauge to judge participation on a first pass for communities in which 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-shows” to rekindle their interest, or it will indicate that these members are simply 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 Manager of Communities and Technical Resources and are subject to review by the oversight community or Vice President.

Annual Report

Each community may be asked to complete and submit an Annual Report to the Manager of Communities and Technical Resources by May 31, the end of the community year. The Annual Report is used to measure a community’s success in achieving strategic plan goals, and provides a brief overview of the community’s structure and the activities completed or pending to the Board of Directors, the Executive Committee, the vice president for Communities 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 community chairs and as an historical record of the community’s activities.

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

Community Files

It is recommended that chairs of each community maintain suitable files (electronic preferred and backed up) to facilitate an orderly and informed transition from year to year. This resource will provide valuable information for the community's organizational meeting, suggest agendas for future meetings and provide greater assurance of follow-through on long-term community plans and projects and other unfinished community business. The contents of community files could include:

- Agendas
- Minutes of community meetings
- Community Annual Reports
- Correspondence of current and historical interest
- Community Action Plans (CAPs)
- Lists of any related communities and organizations (names, addresses, telephone numbers, emails, brief summary of relationships ...)
- Lists of outstanding individuals that can serve as advisors and/or speakers
- Lists of any outstanding projects and their 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, preferably before June 1, to ensure a smooth transition.

Maintaining the Leadership Lifeline

The communities are the backbone of the NYCPA because they serve the needs of the profession by recognizing and responding to technical and professional demands and by creating a forum for interaction with members' peers. Much of the Society's leadership and standing is developed through the communities. Keeping your community 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 community chairs and members to conduct and participate in community activities with ease and efficiency. If you have any questions about any of the topics and procedures contained herein, please do not hesitate to contact Keith Lazarus, Manager of Communities and Technical Resources at (212) 719-8378 or klazarus@nysscpa.org. Remember that our mutual goal is to help members, NYCPA communities and the Society to succeed.

*In addition to this manual, the **annual community 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.*

Community Structure

Operations Division

- Audit
- Finance
- Legislative Task Force
- Nominating
- Professional Ethics
- Professional Liability Insurance

Accounting and Auditing Division

- Accounting and Auditing Oversight
- Accounting and Review Services
- Auditing Standards
- Employee Benefits
- Financial Accounting Standards
- International Accounting and Auditing
- Quality Management and Peer Review
- SEC
- Sustainability Accounting and Reporting
- Technology Assurance

Consulting Services Division

- Anti-Money Laundering and Counter-Terrorist Financing
- Bankruptcy and Financial Reorganizations
- Business Valuation and Litigation Services
- Cybersecurity

Human Capital Division

- Accounting Careers and Education
- Diversity, Equity and Inclusion
- NextGen

Industry Division

- Banking
- Cannabis Industry
- Chief Financial Officers
- Construction Contractors
- Digital Assets
- Entertainment, Arts and Sports
- Family Office
- Insurance Industry
- Internal Audit
- Investment Management
- Private Equity and Venture Capital
- Real Estate
- Stock Brokerage

Practice Management Division

- Large and Medium-Sized Firms Practice Management
- Small Firms Practice Management

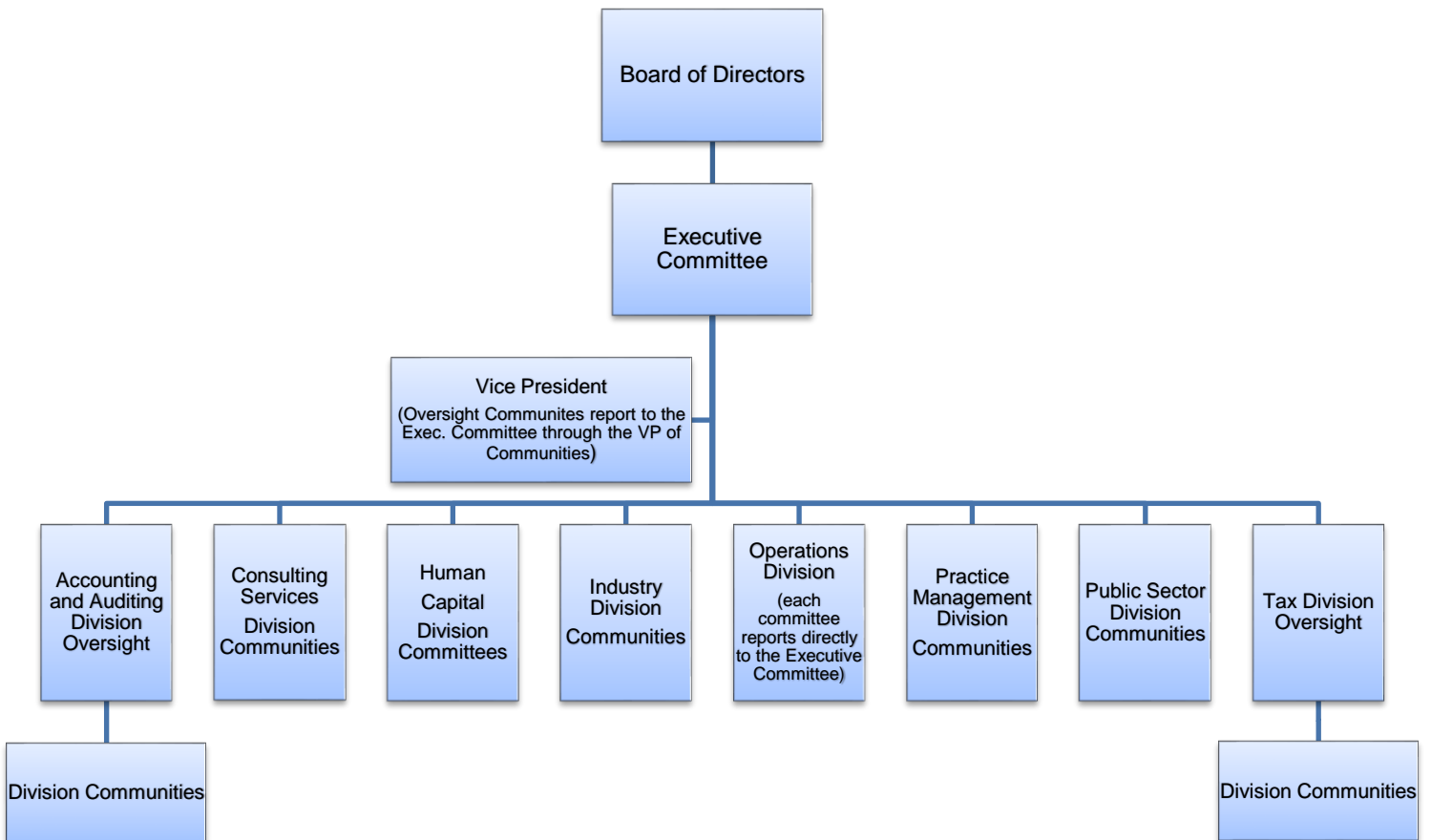
Public Sector Division

- Future of Accounting Education
- Government Accounting and Auditing
- Health Care
- Not-for-Profit Organizations
- Public Schools

Tax Division

- Tax Division Oversight
- C Corporations
- Closely Held and S Corporations
- Estate Planning
- Exempt Organizations
- International Taxation
- New York, Multistate and Local Taxation
- Partnerships and LLCs
- Personal Financial Planning
- Relations with Internal Revenue Service
- Taxation of Financial Instruments and Transactions
- Taxation of Individuals
- Taxation of Mergers, Acquisitions, Dispositions and Other Business Transactions
- Trust and Estate Administration

Organizational Structure of Statewide Committees and Communities



NYCPA Committee, Community and Board Member Travel Reimbursement Policy

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

All statewide committee, community of practice (community) and board members are urged to devote the time necessary to perform the responsibilities associated with their committee and community appointments and board positions. It is, therefore, the practice of the Society to reimburse out-of-pocket costs associated with attendance at committee, community 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, community and board members must submit a written or online request for [travel reimbursement](#). Such request must be supported by receipts for individual expenditures in excess of \$25. Charges for air transportation must be supported by a boarding pass or the passenger ticket receipt, and the itinerary must be reflected. 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.

[Click here](#) to complete the travel reimbursement request form online.

[Click here](#) to download the travel reimbursement form.

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. Business class, first class, premium economy, extra space, etc. will not be reimbursed to the extent the cost exceeds basic coach economy fare. In addition to airline ticket costs, reasonable taxi fare or AirTrain tickets to and from the airport will be reimbursed as part of air transportation costs. Premium black car services are not considered “reasonable taxi fare.”

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**. Essentially, there is no ground transportation reimbursement where the point of origin is within a 75 mile radius of the Society offices. 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 or community meeting, the NYCPA will reimburse the cost of a bus or train ticket or, if the committee or community 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 (excluding taxes) will be reimbursed up to an amount set by the Executive Committee. For the 2025-2026 fiscal year that amount is \$300, excluding tax. Room, occupancy and other lodging taxes do not count toward the limit and are reimbursed in full.

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 by the Executive Committee. The amount for 2025-2026 is the Government Services Administration’s 2008 M&I rate for Manhattan of \$64.

e. **REIMBURSEMENT LIMITED TO OUT-OF-POCKET COSTS.** Only out-of-pocket costs will be reimbursed. If, for example an airline ticket is obtained using frequent flyer miles, or lodging is obtained with loyalty rewards, there will be no reimbursement in excess of the out-of-pocket costs associated with obtaining the ticket or lodging.

f. **PERSONAL OR BUSINESS EXPENSES.** Costs of personal or business expenses unrelated to and unnecessary for Society business will not be reimbursed. These costs include, but are not limited to, telephone, Wi-Fi, laundry, entertainment, golf fees, movies, mini-bars, transportation to dining venues, concierge services, etc.

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

h. **TOTAL EXPENDITURE LIMITS – PER MEETING AND ANNUAL.** The maximum amount reimbursed for a single reimbursement request applicable to a single day's meetings is limited to **\$800**. The cumulative amount of approved reimbursements to a member for travel to meetings within a given Society fiscal year (June 1 to May 31) is limited to **\$4,000**. For the reimbursement request that in total causes a member to exceed the cumulative annual limit, the member will be reimbursed for the partial amount of that request that, when added to cumulative reimbursements to date, equals \$4,000. Reimbursement requests will not be accepted after the \$4,000 fiscal year limit has been reached.

The limits described in (h.) may only be exceeded in reasonable and exceptional circumstances and will require advanced approval of the Society President or Treasurer.

The limits described in (h.) do not apply to members of the Board of Directors, the Executive Committee, the FAE Trustees, members of Operations Division Committees, and statewide committee and community chairs.

Policy as approved by the NYCPA Executive Committee on February 15, 2019.

Effective June 1, 2019

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

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

2-Cost reimbursed up to the 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 and Community Members, To: Keith Lazarus, Mgr. of Communities i & Technical Resources, NYCPA 200 Madison Ave., 11th Floor, NY, NY 10016

For Board and Executive Committee Members, To: Rosemary Clarke, Exec. Asst. to Exec. Dir., NYCPA 200 Madison Ave., 11th Floor, NY, NY 10016

Sample Meeting Notice

From: **Dayana Jean-Marie** <djeanmarie@nysscpa.org>
Date: Fri, March 11, 2023 at 11:20 AM
Subject: Sample Tax Community
To: A. Member
Cc: klazarus@nysscpa.org,

Notice of Community Meeting

COMMUNITY: Sample Tax Community
DAY, DATE AND TIME: Friday, March 25, 2025 at 8:30 a.m.
PLACE OF MEETING: Society Offices, 200 Madison Ave., 11th Floor
CHAIR: Eydo Tenphorty

Agenda

- Prior meeting's minutes
- New Members & Guests Introductions
- Subcommittee update:
 - CPE Presenters for the year
 - CPE Conference Planning
 - Review of new Rev. Rulings
 - Publications subcommittee
- Open Floor
- Future Meeting dates: April 27th May 24th June 25th

Conference Call Information

Join from PC, Mac, Linux, iOS or Android: <https://NYCPA.zoom.us/j/271985>

Or Telephone:

+1 855 123 4567 (US Toll Free)

Meeting ID: 123 456 789

Antitrust Compliance Policy

It is the policy of the NYCPA to comply strictly with the letter and spirit of all federal, state, and applicable international trade regulations and antitrust laws.

All committee and community of practice 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.

No committee or community of practice chair or committee or community of practice 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 NYCPA without specific authorization to do so.



Exchange: A New Tool for NYCPA Communities

The Society has available to members "Exchange--the NYCPA's Social Network," at <http://exchange.NYCPA.org>. This new site gives committee members the ability to discuss committee business between meetings, share documents, communicate with Society staff and network generally—in a secure environment.

Exchange consists of "communities" of NYCPA members. Each committee is a community—only members of that committee, and key NYCPA staff members, are members of a particular committee community. Each NYCPA chapter is also a community, so many members will belong to multiple communities: their chapters and committees. Members who already belong to LinkedIn will find it very similar to that platform.

There is also an "Open Forum" community—every member is automatically a member of the Open Forum.



Exchange is easy to join: NYCPA members just go to <http://exchange.NYCPA.org> and log in just as they would to the NYCPA.org site. There is no registration process and no fee.

As with other social media sites, you can create a profile so others know more about you. Exchange lets you import your LinkedIn file—but this is just a time-saver: Exchange is not affiliated with LinkedIn and you do not need a LinkedIn account to participate fully in Exchange. The site comes with a FAQ list and contact information to help everyone get started.

Getting started

Below is a recommended list of things to do the first time you log into Exchange. Of course, you can make changes at any time; this is just a suggestion for the first session.

1. Click on "my profile" in the top menu bar. You can import your LinkedIn info or add custom details. You can modify any aspect of your profile even after entering and importing information.
2. Click on "privacy settings" to choose who can see what information about you. You can always change this later as well.
3. Find other members by clicking on the "directory" link. You can find members based on first or last name, company name or email address. More detailed searches are available through the "advanced" tab.

4. You can request that other members become “contacts” by clicking the “add as contact” button next to their names.

Contacts populate a virtual address book of members you can easily send contact messages to. You can also choose to share certain information about yourself that non-contacts can’t see. Exchange will also tell you which contacts you and any other contact have in common.

Building a list of contacts is just the beginning. Once you log in, you’ll want to join communities. As noted above, each member belongs to at least one community: his or her chapter. As a committee member, you will have access to a committee community for each committee you belong to. Exchange helps by automatically adding NYCPA members to their proper chapter and committee communities. Exchange does the job automatically, based on your chapter and committee membership. Click on “communities” to see a list of communities available to you.

As a member of a community, you will see a list of tabs that let you view and participate in discussions, read blogs, download committee-related documents from the “library,” review upcoming committee events and see a list of all the other committee members. When you see a discussion that interests you, click on “Reply to Discussion” to send your message to the entire community or “Reply to Sender” to send your message just to the sender; both links are located to the right of the post. These conversations may be preludes and follow-ups to in-person committee meetings.

We recommend replying to the sender for simple comments like “me, too” that add little value to the overall discussion. Reply to the entire community when you are sharing knowledge, experience or resources that others could benefit from. Exchange will send you emails about the posts in your communities, and by going to the “my profile” tab and “my subscriptions” you have four choices in how to receive them.

Real time: sends an email every time a new message is posted.

Daily digest: sends one email to you each day, consolidating all of the posts from the previous day.

Legacy: sends real-time text versions of the posts, which are generally compatible with smart phone. This option also allows you to reply without logging into a web browser.

There is also a “no email” option which allows you to opt out of all community emails. We strongly recommend against selecting this, however, as you’ll miss out on important committee reminders, agendas, meeting materials, meeting details from the committee chair, schedule changes and cancellations.

An additional way to use Exchange is by searching across all communities for posts. Let’s say you’re interested in estate tax issues, which may be a topic in multiple communities. Search for it in the search bar across the top and find all references to “estate tax.”

Over the next few months, the Society will transition to performing virtually all committee communications tasks through Exchange, so now is the time to log in and explore this new site. The site has a FAQ that explains the above items in greater detail and describes all Exchange benefits. You’ll also see contact emails if you’re having trouble or want to ask a question not covered in the FAQ. The site’s controls are highly intuitive, and we’re sure that it won’t take members long to become experienced Exchange participants.

More information is available from Emily Frizzel at efrizzel@nysscpa.org.

Join the Exchange

Foundation for Accounting Education
GUIDELINES FOR COMMUNITY MEETING
REQUESTING A CPE CREDIT SESSION

In order for the session to qualify for Continuing Professional Education credit, New York State Department of Education regulations and guidelines must be followed. Many are included in the information presented below. Only FAE sponsored CPE may be presented in conjunction with community meetings.

- Regular community-sponsored technical sessions may be 1 CPE hour in length. One (1) CPE credit hour is equivalent to 50 contact minutes.

1-Hr CPE Technical Session	Member Price	Non-Member Price
In-person attendance	FREE	\$50
Teleconference	FREE	\$50

- The community chair must provide the FAE staff with the full details for the session three (3) weeks prior to the program date by submitting the Community Technical Session CPE Request Form. (See Request Form below or for an online form go to <http://www.nysscpa.org/membership/committees/committee-cpe-guidelines/committee-cpe-request-form>). The session will be publicized on www.nysscpa.org and an email announcement will be distributed to the sponsoring community. (Additional communities may be invited – please note invite preferences on the CPE Request Form.)
 1. Pick a firm start time for your CPE session and stick to it, as our attendees participating via phone/web rely on accurate start times for these CPE sessions.
 2. Submit an updated Speaker Bio for all speakers contributing to your technical session.
 3. Complete the request form in its entirety (Program Content and Speakers' information should be completed so that CPE sessions can be marketed effectively)
 4. Submit a presentation and/or an outline for the session no later than 5 business days prior to the session.
- Community chairs often want to offer free CPE to their members. If a session lasts longer than an hour, but under 2 hours, communities may offer a longer CPE session with the understanding that only 1 hour of CPE credit will be granted to attendees.
- Technical sessions must provide legitimate continuing professional education to participants – steer clear of any supporting materials or topics that could be construed as sales of services or products (i.e., course materials consisting of brochures from a firm or individual describing services offered would NOT be considered CPE materials).

FAE will assign a unique course code number for each session and will provide a link to the registration page via email.

- All sessions are open to the general NYCPA membership. Therefore, **everyone** (including community members) must register in advance to secure a seat and receive CPE credit. Space is limited, especially when programs are scheduled in a community room. Registration is on a **first-come, first-served** basis. FAE recommends registering at least 10 days prior to the session.
- CPE Credit:
 - Registrants attending the CPE session in-person who wish to receive CPE credit **must** sign the attendance roster.
 - Registrants attending via teleconference must use the Zoom URL provided in their registration confirmation email to electronically capture their attendance.
 - All attendees, including community members, community chairs and paid guests **must register in advance to receive CPE credit.**
 - Program evaluations and CPE certificates will be available online to download no later than 48 hours after the session.
- The FAE coordinator is responsible for administering all Community CPE sessions. After the session has been completed, the community chair or community staff liaison will submit the original copy of the attendance roster to the CPE Event Administrator in order for the CPE records to be maintained.
- All technical sessions are accessible via teleconference unless otherwise requested in writing.

Course Participation Options

Your community sponsored technical sessions can be accessed in two different ways: in-person and via teleconference.

Price	In-Person		Teleconference	
	Member	Non-Member	Member	Non-Member
	\$0	\$50	\$0	\$50
Participation Method	Participants attend in-person at the NYCPA headquarters or at an off-site location.		Participants log into the Zoom URL provided and, using either computer audio or the teleconference number, follow along with the shared screen.	
Materials	Course materials will be emailed to registrants 3 business days in advance for download. No printed materials will be provided at the session.		Course materials will be emailed to registrants 3 business days in advance for download.	
CPE Verification	Attendees must sign in to confirm their attendance in order to receive CPE credit. Certificates will be available for download under ' Past Registrations ' in the e-store.		Attendees must use the Zoom URL provided to log into the teleconference to electronically capture their attendance. Certificates will be available for download under ' Past Registrations ' in the e-store	

For additional information, contact Pedro Resende, Project Coordinator, 212-719-8346 or presende@nyssecpa.org.

Appendix E (cont.)

Foundation for Accounting Education
GUIDELINES FOR COMMUNITY REQUEST FOR
BREAKFAST OR EVENING TECHNICAL SESSION

In order for the session to qualify for Continuing Professional Education credit New York State Department of Education regulations and guidelines must be followed. Many are included in the information presented below.

- ◆ Programs may run between 2-3 CPE hours in length. A CPE credit hour is equivalent to **50 contact minutes**. Programs may be held in the morning as a morning technical session (MTS) or in the evening as an evening technical session (ETS). Although pricing can vary, a typical pricing model is as follows:

Pricing Model	Member	Non-Member
2-Hr CPE Technical Session	\$25	\$75
3-Hr CPE Technical Session	\$50	\$100

- ◆ The community chair or the designated community member should provide the FAE staff with the announcements/advertisements for the program no less than three (3) weeks in advance of the program date. (See attached Community Technical Session CPE 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 NYCPA and requests submitted 8 or more weeks in advance of the course date may be promoted in *The Trusted Professional*. Any additional marketing requests should be directed to the staff contact who will send the requests to the FAE marketing team for consideration.
- ◆ Speakers must submit their MS PowerPoints or outlines to FAE 5 business days in advance. Speakers must gain advanced permission to reproduce copyrighted materials to be used as handouts.
- ◆ In order to accommodate speakers' audiovisual needs, such requests should be submitted no later than ten (10) business days prior to the date of the program, to ensure availability.

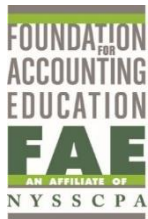
Course Participation Options

Community sponsored 2-hr and 3-hr technical sessions are typically offered as in-person and teleconference. Upon request, and subject to availability, a technical sessions may be offered via webcast, recorded and archived as an on-demand self-study course.

	In-Person		Teleconference	
Price	Member	Non-Member	Member	Non-Member
2-Hr ETS/BTS	\$25	\$75	\$25	\$75
3 HR ETS/BTS	\$50	\$100	\$50	\$100
Participation Method	Participants attend courses in-person at the NYCPA headquarters or an off-site location.		Participants log into the Zoom URL provided and, using either computer audio or the teleconference number, follow along with the shared screen.	
Materials	Course materials will be emailed to registrants 3 business days in advance for download. No printed materials will be provided at the session.		Course materials will be emailed to registrants 3 business days in advance to download.	
CPE Verification	Attendees must sign in to confirm their attendance in order to receive CPE credit. Certificates will be available for download under ' Past Registrations ' in the e-store.		Attendees must use the Zoom URL provided to log into the teleconference to electronically capture their attendance. Certificates will be available for download under ' Past Registrations ' in the e-store	

For additional specific information, **contact** Pedro Resende, Project Coordinator, 212-719-8346 or presende@nysscpa.org.

Online Request Form: <https://www.nysscpa.org/membership/committees/committee-cpe-guidelines/committee-cpe-request-form>



Community CPE Technical Session CPE Request Form

Please complete form and email to Pedro Resende, presende@nysscpa.org, for processing at least **3 weeks** prior to the program date.

Online Request Form: <https://www.nysscpa.org/membership/committees/committee-cpe-guidelines/committee-cpe-request-form>

Program Details

Community Name: _____

Program Date: ____/____/____ (Must submit form 3 weeks prior to program date)

Program Location: ☐ NYCPA Office ☐ Off-site

Offsite Location Address:

Office Name:

Street: _____ Floor _____

City, State, Zip:

CPE Start Time: ____:____ End Time: ____:____

Is this CPE session part of the community's monthly meeting: ☐ Yes ☐ No

(If holding the Community Meeting first, the meeting must start at least 10 min before CPE begins)

Meeting Start Time: ____:____ End Time: ____:____

Length of Technical Session: ☐ 1 Hour ☐ 2 Hour ☐ 3 Hour

Select Delivery Methods: (check all that apply)

☐ In-Person

☐ Teleconference

Program Content

Program Title: _____

Designed for: _____

Objective: _____

Advance Preparation:

Prerequisites: _____

Topics/Highlights: _____

(1) _____

(2) _____

(3) _____

Field of Study:

- | | | |
|--|-------------------------------------|---|
| <input type="checkbox"/> Auditing | <input type="checkbox"/> Accounting | <input type="checkbox"/> Specialized Knowledge/Applications |
| <input type="checkbox"/> Advisory Services | <input type="checkbox"/> Taxation | <input type="checkbox"/> Attestation |

Course Level: ☐ Basic ☐ Intermediate ☐ Advanced ☐ Update

Speaker Details (Must be completed in its entirety)

Speaker Name(s): _____

Professional Title/Degree: _____

Firm: _____

Address: _____

Phone: _____ Email: _____

Speaker Name(s): _____

Professional Title/Degree: _____

Firm: _____

Address: _____

Phone: _____ Email: _____

Committee Contact Information

Contact Name: _____

Phone: _____

Email: _____

Required CPE Checklist

- ☐ **Session Outline:** *Attach separately. Required by the state board regulations*
- ☐ **Speaker Bio:** *Submit one paragraph biography for each speaker*
- ☐ **PowerPoint:** *Must be submitted no later than 5 business days in advance of session*

FAE STAFF USE ONLY

Date Approved: _____ Course Code: _____

GUIDELINES FOR COMMUNITY RESPONSES TO EXPOSURE DRAFTS AND OTHER TECHNICAL PROPOSALS

New York State Society of Certified Public Accountants

Comment Approval Policy and Procedure For Statewide Communities

An important function of the NYCPA and its communities 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 communities 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 communities 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. Communities should maintain a process to monitor developments in each community's area of interest, and keep the appropriate oversight community advised of its proceedings and pending issues for which a comment letter from the NYCPA 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 community first will obtain the approval of his or her oversight community ("OC") chair before proceeding to draft Society comments. In the alternative, an OC chair may direct one or more of its constituent communities to develop comments. The community (or communities) charged with developing comments is referred to here as the "responsible community."

In the event the project would benefit from the input of several communities, the OC chair may establish an *ad hoc* task force composed of the chairs of all interested communities (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 community.

The responsible community 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 community. The Ad Hoc Subcommittee may communicate and otherwise work with the responsible community as the comments are developed.
3. As soon as the comment project has been assigned, the staff assigned to the OC will notify the President, or President's designee, and the Executive Director of the process approved by OC. 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 community 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 community 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 community is hereby empowered to determine the appropriate drafting and approval process for his or her community. For example, the comments may be drafted by a subcommittee or the entire community. The responsible community's approval may be at a meeting, via conference call, facsimile, or email. However, the approval process may not wait for scheduled community meetings if that would delay the responsible community's approval beyond the date specified in the timeline.
5. The responsible community 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 community'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 community is hereby empowered to act on behalf of his or her entire community 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 community 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 community 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 NYCPA 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 community, 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 NYCPA Executive Committee, March 10, 2004.

Community Services Department

Keith Lazarus
Manager, Communities and Technical Resources
(212) 719-8378
klazarus@nysscpa.org

Dayana Jean-Marie
Communities Coordinator
(212) 719-8394
djeanmarie@nysscpa.org

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

Directory for Other NYCPA Key Contacts for Communities

(for internal use only)

► Dial 212-719-8xxx using the three digit extensions listed ◀

Name	Title	Ext.
Harris, Calvin	Chief Executive Officer and Executive Director	x 301
Clarke, Rosemary	Assistant to the Executive Director	x 302
Williams, Amy	Chief Operating Officer	x 318
Bera, Hevzi	Associate Membership Director (Recruitment)	X 310
Barnhart, Jason	Director, FAE	x. 433
Brooks, Elaine	Professional Education Manager, FAE	x 460
Benjamin, Tameeka	Associate Membership Director (Retention)	x 332
Fox, Xiomara	Assoc. Director, Data Management	x 395
Grohman, Annette	Senior Member Services Rep.	x 336
Karavites, Carmen	Membership Assistant	x 0
McKinnon, Vanessa	Member Services Rep.	x 344
Payano, Patrick	Chief Financial Officer	x 337
Resende, Pedro	Project Coordinator	x. 346
Salerno-Schumaker, Jessica	Director of Content & Communications	x 435
Sibayan, Karen	Digital Managing Editor	x 380
Twofoot-Boulette, Timothy	General Counsel	x 361

Society's General Telephone Numbers:

212-719-8300 – Main Front Desk

212-719-8383 – Member Services/Registration 800 Numbers: 1-800-633-6320 – Front Desk 1-800-537-3635– Member Services /Registration

Community Chairs for 2025 – 2026

(Contact Information for the chairs may be found on the Society's website on the committee pages, in the About Us pages, or on eXchange for committees you are a member of)

COMMUNITY	CHAIR
Operations Division	
Audit Committee	TBA
Finance Committee	TBA
Professional Ethics Committee	Elliot Hendler
Professional Liability Insurance	David Young
Accounting and Auditing Division	
Accounting and Auditing Oversight	Sean Prince
Accounting and Review Services	Ross Trapani
Auditing Standards	TBA
Employee Benefits	Lisa Epstein
Financial Accounting Standards	Roshni Grover
International Accounting and Auditing	TBA
SEC	Steven Leidenfrost
Sustainability Accounting and Reporting	Richard Jones
Technology Assurance	TBA
Quality Control and Peer Review	Adam Scarpati
Consulting Services Division	
Anti-Money Laundering and Counter-Terrorist Financing	TBA
Bankruptcy and Financial Reorganizations	Geraldine Wolk
Business Valuation and Litigation Services	Michael Koeppel
Cybersecurity	Kathy Ortiz
Human Capital Division	
Accounting Careers and Education Committee	Nina Terranova-Dorata
Diversity and Inclusion Committee	Oliver Cole
Next Gen Committee	Robert Huether
Industry Division	
Banking	Jeffrey Abramczyk
Cannabis Industry	Renata Serban
Chief Financial Officers	Sandra Zelka
Construction Contractors	William Dorsa
Digital Assets	Philip DiBartolomeo
Entertainment, Arts and Sports	David Silversmith
<i>Industry Division continued on next page>></i>	
<p><i>(Contact Information for the chairs may be found on the Society's website on the committee pages or here http://www.nysscpa.org/page/about-us/society-officers/committee-chairs)</i></p> <p>TBA – to be announced</p>	

COMMITTEE	CHAIR
>>Industry Division continued from previous page	
Family Office	Gilad Rand
Insurance Industry	Christopher Weiss
Internal Audit	William Ansah
Investment Management	Michael Patanella
Private Equity and Venture Capital	Jeffrey Steinberg
Real Estate	Samuel Botta
Stock Brokerage	Samuel Pizzichillo
Practice Management Division	
Large and Medium Sized Firms Practice Management	TBA
Small Firm Practice Management	Robert Craig
Public Sector Division	
Government Accounting and Auditing	Brendan Nelson
Health Care	John Peterson
Not-for-Profit Organizations	John D'Amico
Public Schools	Sarah Morrison
Tax Division	
Tax Division Oversight	Melanie Lee
C Corporations	Akshay Shrimanker
Closely Held and S Corporations	Robert Barnett
Estate Planning	Stephanie Chau
Exempt Organizations	Toby Ruth Kerslake
International Taxation	Mark Farber
New York, Multistate and Local Taxation	Barry Halpern
Partnerships and LLCs	Ian Ernst
Personal Financial Planning	Jeffrey Stern
Relations with Internal Revenue Service	Irene Wachsler
Taxation of Financial Instruments and Transactions	Irina Kimelfeld
Taxation of Individuals	Tomer Chen
Taxation of Mergers, Acquisitions, Dispositions & Other Business Transactions	Joseph Unger
Trust and Estate Administration	Anthony Rappa

TBA – to be announced

(Contact Information for the chairs may be found on the Society's website on the community pages or here <http://www.nysscpa.org/page/about-us/society-officers/committee-chairs>)

(Contact Information for the chairs may be found on the Society's website on the community pages or here <http://www.Nysscpa.org/page/about-us/society-officers/committee-chairs>)

NYCPA Conflict Of Interest Policy

The volunteer leaders and employees of the New York State Society of Certified Public Accountants (“NYCPA”), the Foundation for Accounting Education, Inc. (“FAE”), the Moynihan Scholarship Fund, Inc. (“MSF”), the NYCPA CPA PAC, Inc. (“PAC”), 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 his or her 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 duty of loyalty to the Society.

Definitions

Affiliated Organization. An Affiliated Organization is 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 NYCPA Board of Directors and Executive Committee, the FAE Board of Trustees, the MSF Board of Trustees, the PAC Board of Trustees, any Finance Committee, and other committees and communities.

Conflict of Interest. An actual or potential Conflict of Interest occurs when a person identified in Group I or Group II (see below) 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 NYCPA committees and communities (other than those included in Group II)
- Chapter Executive Board members
- Any other assemblies or groups included in Group I by action of the NYCPA, FAE, MSF, or PAC boards.

Group II. Individuals in Group II include the following:

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

Presiding Officer. The Presiding Officer of the governing body of the NYCPA, FAE, MSF, NYCPA PAC, 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, community or task force is the committee or community chairperson or acting chairperson.

Related Party. A Related Party means a person's spouse, spousal equivalent, parent, dependent, nondependent child, sibling, employer, employee, or business associate (including, without limitation, a partner, co-shareholder, co-owner, nonequity 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 this Conflict of Interest Policy; 2) acknowledge that they have read it; 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 NYCPA 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 this Conflict of Interest Policy;
- acknowledge that they have read it;
- on an annual basis, complete and sign the then-current NYCPA Board-approved Group II Conflict of Interest 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 NYCPA President of any actual or potential Conflicts of Interest that have arisen pertaining to the Society; and
- 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 Board Members, Committee and Community Members, Certain Volunteers, and Others. In the case of Board Members, Committee and Community Members, volunteers authorized to sign checks, and other assemblies or groups included in Group II by action of the NYCPA or FAE Boards, whenever such 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—

- preclude the volunteer from:
 - participating in any Assembly discussion giving rise to the Conflict of Interest,
 - voting on any proposed motion relating to a matter giving rise to the Conflict of Interest, or
 - attending the meeting until the matter giving rise to the Conflict of Interest has been decided;
- or
- 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 NYCPA 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 an executive session.

III. Privacy

Except to the extent that 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. An NYCPA Board member is in a business venture with a person seeking to become the NYCPA'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-à-vis his or her firm. Situations can arise, however, that could force more detailed disclosure, such as the member's appeal to the NYCPA 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 NYCPA's 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 NYCPA may require disclosure to the Executive Director or President.

Approved: Society Executive Committee, February 12, 2020, Agenda Item EC20 – A – 1(i); FAE Board of Trustees, June 6, 2020, Agenda Item FB20 – C – 8; MSF Board of Trustees, April 30, 2020, Agenda Item MSFB20 – B – 1(b); PAC Board of Trustees, July 19, 2020, Agenda Item C.

~ *See next page for Exhibits A, B and C* ~

Group I Conflict of Interest Disclosure Statement

To qualify for service as (Check all applicable)

- ☐ Chairperson of an NYCPA, FAE, MSF, or PAC Committee or Community (other than those included in Group II of the NYCPA/FAE/MSF/PAC Conflict of Interest Policy)
- ☐ Member of a Chapter Executive Board
- ☐ Other (Please specify) _____

I declare that

1. I have read the NYCPA/FAE/MSF/PAC Conflict of Interest Policy (Approved by the NYCPA on February 12, 2020, by FAE on June 6, 2020, by MSF on April 30, 2020, and by PAC on July 19, 2020), and

2. To the best of my information and belief, 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-, FAE-, MSF-, and/or PAC-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.

THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (“NYCPA”), THE FOUNDATION FOR ACCOUNTING EDUCATION, INC. (“FAE”), THE MOYNIHAN SCHOLARSHIP FUND, INC. (“MSF”), THE NYCPA CPA PAC, INC. (“PAC”) AND ANY AFFILIATED COMPANY ARE INDIVIDUALLY AND COLLECTIVELY REFERRED TO HERE AS THE “SOCIETY.” Note: Defined terms have the meaning given them in the Policy.

I am submitting this disclosure statement to comply with the NYCPA 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)

- | | |
|---|--|
| <input type="checkbox"/> NYCPA Board | <input type="checkbox"/> NYCPA, MSF, or FAE Investment Committee |
| <input type="checkbox"/> FAE Board | <input type="checkbox"/> FAE Curriculum Committee |
| <input type="checkbox"/> PAC Board | <input type="checkbox"/> Volunteer check signer |
| <input type="checkbox"/> Audit Committee | <input type="checkbox"/> Employee |
| <input type="checkbox"/> NYCPA or FAE Finance Committee | <input type="checkbox"/> Other, specify _____ |
| <input type="checkbox"/> MSF Board | |

- I declare that I have read and will abide by the NYCPA Conflict of Interest Policy (Approved by the NYCPA on February 12, 2020, by FAE on June 6, 2020, by MSF on April 30, 2020, and by PAC on July 19, 2020).
- NAME (please print) _____
- Have you or any Related Parties or Affiliated Organizations provided compensated services or property to Society in the past year?

_____YES _____NO

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

4. Have you or any Related Parties or Affiliated Organizations received a scholarship, grant, or other funding from MSF in the past year?

_____YES _____NO

If yes, please describe the nature of the funds:

5. With the exception of NYCPA membership and FAE courses at which you or a Related Party have been a paid attendee, 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:

6. 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):

7. With the exceptions of your NYCPA membership dues, FAE courses for which you or a Related Party have registered and travel advances, were you or any Related Parties or Affiliated Organizations indebted to pay money to the Society at any time in the past year?

_____YES _____NO

If yes, please describe the indebtedness:

8. Other than travel reimbursements, 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?

_____YES _____NO

If yes, please describe the benefit:

9. 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):

10. Are you aware of any other events, transactions, arrangements or other situations that you believe should be examined by the NYCPA 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 NYCPA 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 NYCPA Board agenda that the NYCPA 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 NYCPA 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 an NYCPA/FAE trade show. Ms. Able, who is a member of the FAE Board of Trustees and NYCPA 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 NYCPA to comply strictly with the letter and spirit of all federal, state, and applicable international trade regulations and antitrust laws. Any activities of the NYCPA or NYCPA-related actions of its staff, officers, Board Members, chapter officers, committee or community chairs, committee or community members or members that violate these regulations and laws are detrimental to the interests of the NYCPA and are contrary to NYCPA policy.

Section 2. Implementation

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

- A. NYCPA membership, Board of Directors, Executive Committee and other committee and community 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 NYCPA 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 or community chair, or other NYCPA 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 NYCPA 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. NYCPA 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, community, chapter board, or the Society itself, or in the case of employees, employment.

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

NYCPA Volunteer Respect for Others Policy

NYCPA intends that all its members, employees and invitees should be treated with respect. At NYCPA 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. NYCPA 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.

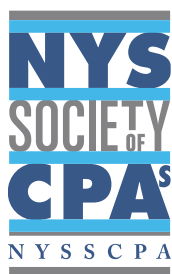
Harassment of and inappropriate, disrespectful or demeaning behavior toward others by volunteers is strictly prohibited and will result in removal from the committee or community or other action. (Disrespectful behavior by employees is addressed in a similar policy included in the Society's Employee 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 NYCPA 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.
- (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.



NYCPA Sexual Harassment Prevention Policy



Combating Sexual Harassment

Note for Committees and Communities: Presented here as Appendix L is the NYCPA Sexual Harassment Prevention Policy. While reference is made to application of the policy to employees of NYCPA, it is the Society's position that the policy is also directed to Society leadership; including committee and community chairs, as well as all members of Society Committees and Communities; and with expectation that leadership, committee and community chairs and committee and community members will adhere to the policy.

Introduction

The New York State Society of CPAs (NYCPA) is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of NYCPA's commitment to a discrimination-free work environment. Sexual harassment is against the law¹ and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with NYCPA. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. NYCPA's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with NYCPA. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. NYCPA will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of NYCPA who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees² working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the Chief Operating Officer. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.

¹ While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

² A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject NYCPA to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.
5. NYCPA will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. NYCPA will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. NYCPA will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Chief Operation Officer.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is “Sexual Harassment”?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called “quid pro quo” harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
 - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
 - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a

subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone’s responsibility. NYCPA cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or the Chief Operating Officer. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or the Chief Operating Officer.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee’s behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to Chief Operating Officer.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. NYCPA will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, the Chief Operating Officer will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and

- The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by NYCPA but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at NYCPA, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to NYCPA does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

Notes

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.