



COMMITTEE CHAIR HANDBOOK

2009-2010

FICPA

Florida Institute of Certified Public Accountants

FICPA COMMITTEE CHAIR HANDBOOK

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To Our Dedicated Committee and Section Leaders and Volunteers,

Active volunteerism is at the heart of successful organizations, and I thank you for your commitment to serve as a volunteer leader this year. As you know, one of my priorities in the coming year is to power the potential of the FICPA by raising the bar and inspiring teamwork.

The FICPA Executive Committee, Board of Governors and staff join me in sincerely thanking you for your commitment to the profession and to the FICPA. Your collective contributions result in education, legislation and information of vital importance to our growing membership – more than 19,000 strong!

The Board of Governors and I are committed to supporting you and your Committee or Section. Thank you again for volunteering and for your dedication. I wish you great success in the coming year and stand ready to assist you as needed.

Sincerely,

Jose E. Valiente
FICPA President 2009-2010

RESPONSIBILITY OF COMMITTEE CHAIRS

Committee Chairs are selected with far greater care than perhaps is realized. The President and other members of the Executive Committee (with the assistance of the Institute's staff) spend many days selecting those best qualified to exercise leadership in the specific areas represented by the committees.

A good Committee Chair reflects confidence and acts in a positive manner. Their actions indicate a sense of "being organized." Sincerity, enthusiasm, fairness and the ability to make decisions are important. It is the Chair's task to "preside" and not to "opinionate" unless it is necessary. Committee service can be a pleasant and rewarding experience for FICPA members, and the Committee Chair has much to do with creating that impression through his/her amiability, tact and the general conduct of committee meetings.

To discharge responsibilities properly, a Committee Chair must organize and conduct meetings properly. They should prepare for the meetings by knowing the Committee objectives, the planned program of action, and any necessary policies and/or provisions of the Articles of Incorporation and Bylaws.

Committee meetings should be called only when absolutely necessary. Members of the committee and all other interested persons should have adequate notice of the meeting and, if possible, a copy of the agenda, in advance. When the committee is assembled, the Chair should find the following suggestions helpful:

1. State the purpose of the meeting and refer to the agenda.
2. Appoint a secretary to take minutes.
3. Keep the meeting moving to prevent interest from lagging. Encourage all members to participate but keep responses brief and to the point.
4. Keep the speaker talking clearly and audibly.
5. Summarize what the speaker has said and obtain a decision.
6. Stop aimless discussion by recommending further study.
7. Keep control of the meeting but don't stifle free discussion. Invite constructive criticism, ask for support and clarify issues by obtaining majority support.
8. At the end of the meeting be sure to check to see if members feel that particular subjects have been properly covered.
9. Be sure that any policy matters are referred to the FICPA Board of Governors for approval.
10. File a report of the meeting and any necessary committee progress reports with the administrative offices in Tallahassee.
11. Complete Committee Evaluation and return to FICPA.
12. Committee Chair and members are requested to furnish copies of all correspondence from their committee to the President, Committee Coordinator, and to the FICPA CEO-Executive Director, who serves as secretary to all committees and maintains the official files of the Institute.

PARLIAMENTARY PROCEDURE

The term “parliamentary procedure” is usually understood to be the method of conducting business in the manner prescribed in Robert’s Rules of Order. The FICPA and its chapters are required to follow these rules as stated in the FICPA Bylaws, Article XIV, Section 1.

The purpose of parliamentary procedure is to provide a method by which groups may effectively and properly achieve their aims. “Effectively” means efficiently, without confusion, wasted time or wasted effort. “Properly” means democratically, suited to the sensibilities of people in a society that respects human dignity and the rights and privilege of all.

Except in the very smallest informal committee meetings, little will be accomplished unless the Chair enforces and the membership understands the basic principles and procedures of Robert’s Rules. A strong Chair, conscientiously and effectively applying the rules, can prevent cross-conversations, eliminate interruptions, and steer the discussion within the confines of the topic.

Finally, policies adopted and actions commenced by properly advanced and carried motions will be concise, straightforward and clear.

The Core Procedure

The standard method of bringing business to the meeting for discussion and disposition.

1. A member is “recognized” by the Chair. He or she has the floor, and only he or she may speak.
2. The member proposes a motion. This provides a precise statement of the proposition before the house.
3. The motion is “seconded” by another member. Without a “second,” the motion proceeds no further.
4. The motion is restated by the Chair to indicate it is in order and open for discussion. Discussion now takes place, with members only speaking when “recognized” by the Chair. The Chair in turn must monitor the discussion to keep it strictly on the topic.
5. The motion is put to a vote of the group.
6. The vote is announced to indicate the decision and that the matter is settled.

The Main Motion

Before a member states “I move that . . . ,” he or she should give some thought to what he or she is going to say. A motion should be complete, yet concise. It should have no ambiguities nor incorporate several distinct matters. “I move that we make a donation” is vague. What sum shall it be? “I move that we donate \$25 to the Boy Scouts and nothing to someone else” is really two motions in one.

Motions

In their simplest form, motions propose some direct action by the organization. When direct action is impossible or inadvisable, the motion may see a petition or a recommendation or merely ask to

go on record. Going on record is done by a resolution, which is introduced by the phrase “I move the adoption of the following resolution.”

The Total Process

In most organizations, the simple main motion procedure suffices for 95 percent of their business. Larger, more complex organizations will treat the motion more completely:

1. A piece of business is presented as a main motion and usually simply discussed and voted upon.
2. The discussion may be limited or closed.
3. As it is being discussed, a motion may be postponed indefinitely, amended, referred to a committee, postponed definitely or tabled.
4. After the decision, the vote may be reconsidered or repealed.

Postpone Indefinitely

While a motion is on the floor and being discussed, a member, upon recognition, moves that “this motion be postponed indefinitely.” The Chair calls for a second, conducts discussion and calls for a vote. If passed, the original motion is dropped.

Amend

A member moves to “amend the motion on the floor by ...” After a second, discussion shifts from the main motion to the amendment, which is discussed and then voted on. Similarly, a member may move an amendment to the amendment and his or her secondary amendment is discussed and voted on first. An able Chair will make sure, by effectively using his or her power to recognize or ignore members, to prevent this amendment-on-amendment procedure from getting out of hand.

In a simpler procedure, after an amendment is moved, the originator of the main motion may accept the amendment. The discussion on the original main motion, as amended, continues.

Refer to a Sub-Committee/Team

With a main motion on the floor, a member may move to “refer the motion before the house to the ... sub-committee/team to report at our next meeting.” Upon seconding, this subsidiary motion is discussed and voted upon. If passed, further discussion on the main motion is ended.

Postpone Definitely

In this case, discussion on the motion is postponed to a specific future time. “I move that the motion before the house be postponed until our next regular meeting.” This motion may be amended to change the time, discussed, and voted on. Once passed, the main motion becomes a general order of the day for the new time. It cannot be considered earlier and must be on the agenda for the given meeting. If the postponing motion also states that the business be made a special order of the day, it must be discussed on the day and hour the postponing motion names. It takes a two-thirds vote to pass a special order, and a similar vote is needed if a member moves that a postponed main motion be considered before the specified time.

Lay on the Table

“I move the motion be tabled” calls for a second and an immediate vote without discussion. If passed, the main motion is removed from consideration at the meeting and from future meetings until a motion is stated and passed that the main motion be taken from the table.

Limit Debate

At any time during discussion, a motion may be stated to limit debate for a definite period or until a definite hour. If seconded, it is voted on without discussion with a two-thirds vote necessary for its passage.

Close Debate

A member may “move to close debate” or “move the previous question.” Upon seconding an immediate vote without discussion, discussion on the main motion ends if the closing motion attains a two-thirds vote. The main motion is immediately put to a vote.

Repeal

A member may attempt to repeal a previously passed motion by moving its repeal. This motion must be seconded and discussed and becomes effective if passed by a two-thirds vote.

Reconsider

A member who has previously voted for a main motion that passed may later move for its reconsideration. A motion to reconsider may be made only at the same meeting at which the original motion passed. After seconding and discussion, this motion passes if a majority vote in its favor. In this case, the main motion is immediately open for further discussion and a new vote.

Recess

A motion to recess the meeting until a later time is privileged. It may be made at any time regardless of the business on the floor. Upon seconding, it goes to an immediate vote with a majority affirmative necessary for passage. If passed, the meeting immediately stops to resume at the newly specified time.

Adjourn

Upon the request of the Chair, or spontaneously at any time, a member may make a privileged motion to adjourn. No discussion is necessary. Upon seconding and a majority vote, the meeting ends completely.

Point of Order

If a member believes that the discussion is proceeding improperly, he or she may interrupt whoever is speaking and call out “Mr./Ms. Chair, I rise to a point of order” or merely “Point of Order.” The Chair must immediately recognize the member, ask the member to state his or her point, and give

an immediate ruling either upholding or rejecting it. The Chair then tells the interrupted speaker to speak to the point or rules the speaker's entire remarks as out of order and requests the speaker to take his or her seat.

Appeal from the Decision of the Chair

If a member feels that the Chair is conducting the meeting improperly, or is responding improperly to a point of order, he or she may interrupt by asking for an "appeal from the decision of the Chair." After seconding, the Chair calls for an immediate vote, which is carried by a bare majority.

Request for Information

At any time, a member may "rise for information" or "rise to a point of information." In this case, the Chair, or whomever he or she asks, must give the requested information. However, if the question is directed to the speaker on the floor, the speaker may refuse to yield at that moment and, if the Chair assents, state that he or she will answer the question after his or her speech is ended.

Point of Privilege

A participant in a meeting has a right to be reasonably comfortable, to hear and to be free from harassment and disturbance. A participant also has the duty to see that his or her fellow participants have the same rights. At any time a participant may "rise to a point of privilege," be immediately recognized by the Chair, state his or her point and, if at all practical, have it immediately granted.

The Order of Business

Under Robert's Rules, a meeting is conducted with the following order of business:

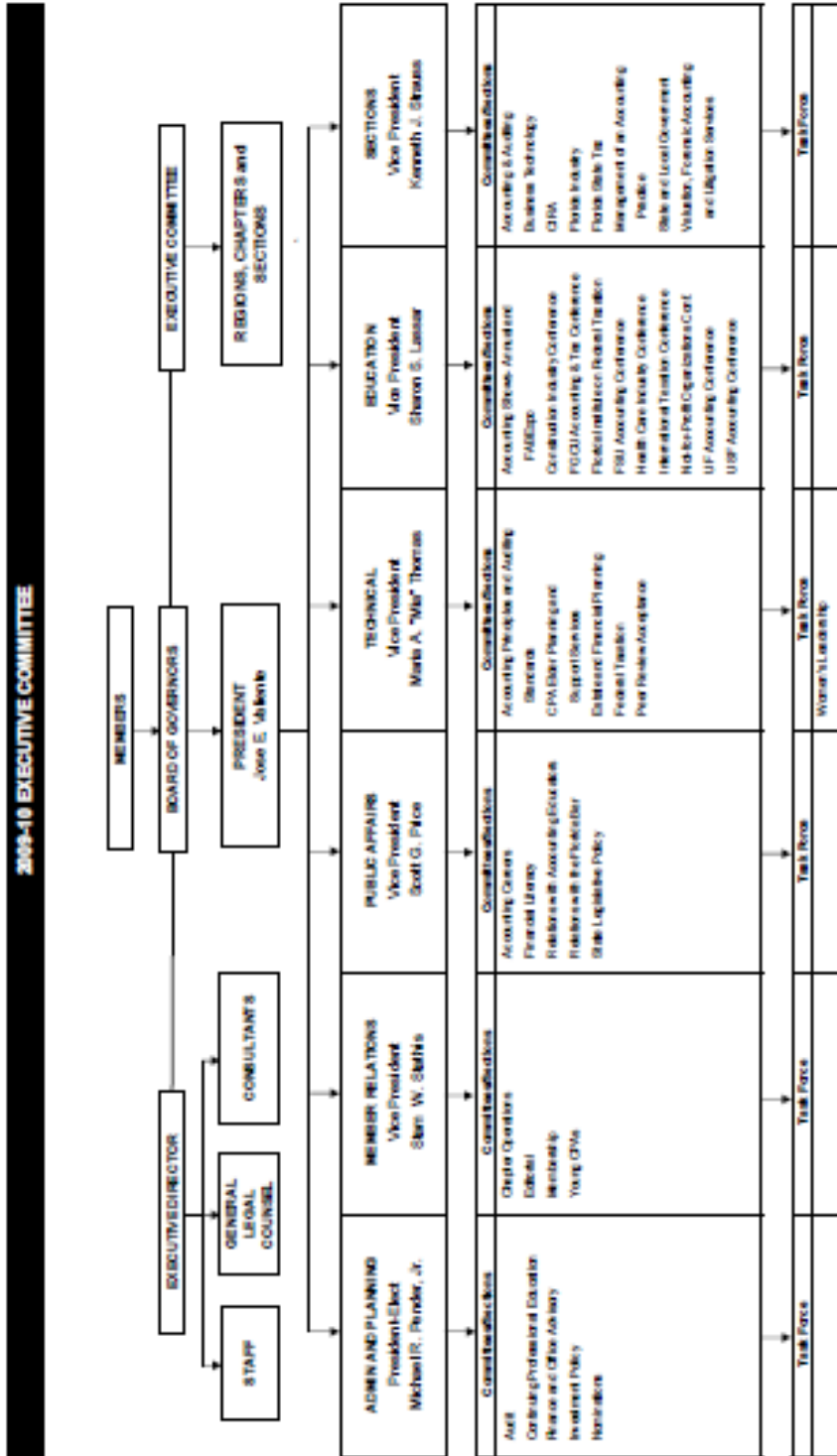
1. Reading of the minutes;
2. Report of standing committees (Treasurer's report comes first);
3. Report of special committees;
4. Unfinished business; and
5. New business.

Minutes

The amount of detail contained in the minutes depends on the capacity of the Secretary and the custom of the club. In any case, every motion introduced must be recorded verbatim and the results of the vote. Amendments must be treated similarly. Written reports by the Treasurer and all committees are formally incorporated as a part of the minutes. Depending on the needs and customs of the organization, details of discussion may or may not also be included. Read pages 78 & 79 for a sample agenda and an outline of FICPA Section minutes.

RELATIONSHIP OF THE FICPA AND ITS COMMITTEES

FICPA GOVERNANCE ORGANIZATIONAL CHART



SERVICES AVAILABLE TO COMMITTEES

The Administrative Office is geared to serve FICPA committees to ensure timely, effective and progressive committee programming. The following are examples of services and assistance, which should be utilized by each committee.

1. Maintain permanent file.
2. Mail notices and prepare agendas for committee meetings.
3. Attend committee meetings and furnish guidance and information.
4. Assist committees in implementing objectives and projects for the year.
5. Serve as “clearing house” and coordinator for scheduling of all committee-sponsored programs to be offered on both the state and local levels during the year.
6. Prepare promotional literature for programs, handle mailings to FICPA membership, and process participants’ registrations.
7. Assist in securing suitable sites for programs and meetings.
8. Handle on-site administration of workshops, seminars, conferences, etc., when necessary.
9. Prepare and process printing of materials, such as pamphlets, booklets and brochures, required by committees.
10. Serve as liaison with corresponding committees of the American Institute of CPAs and other state societies.
11. Serve as liaison with the FICPA chapters.
12. Serve as liaison with Florida’s colleges and universities.

The above illustrates only a few of the services available to Florida Institute committees from the Administrative Office. The Committee Chair and members are urged to call upon the office and its staff whenever they may require assistance to successfully executing their tasks.

FICPA ADMINISTRATIVE STAFF DIRECTORY

The Institute's full-time staff in Tallahassee can provide you with a wealth of information by simply calling (800) 342-3197. Don't hesitate to contact any of the staff; they are there to help you.

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FICPA POLICIES

ANTITRUST ISSUES

This is an overview of certain issues related to the liability of organizations such as the FICPA for violation of the antitrust laws. It is clear that actions of professional organizations could violate the federal antitrust laws and that such organizations can be held liable for violations committed by their members.

The liability of professional organizations was clearly established in *American Society of Mechanical Engineers, Inc. v. Hydrolevel Corp.*, 456 U.S. 556, L.Ed. 2d 300, 102 S.Ct. 1935 (1982). The Hydrolevel case stands mainly for the proposition that an organization, whether nonprofit or for profit, is liable for the acts of its agents performed with the apparent authority of its principals; it is not necessary that the organization ratify the acts of its agents nor that it derive a benefit from those acts to incur liability. Additionally, treble damages may be assessed for a violation of the antitrust laws as a way to deter prospective violations, even in the absence of a history of past wrongdoing.

Perhaps the main lesson to be derived from Hydrolevel is that an organization such as the FICPA must keep strict control over the anticompetitive activities of its representatives to prevent them from misusing their positions, whether for their own, their employer's, the organization's, or anyone else's benefit. The more influential the organization, the more capable of affecting competitiveness in its field, particularly if it is a standard-setting organization, the greater should its concern be.

Professional organizations have also been found to be in violation for setting minimum fees. In *Goldfarb v. Virginia State Bar*, 421 U.S. 773 (1975), the plaintiffs filed suit after unsuccessfully trying to find a lawyer who would examine their title for less than the fee prescribed in the minimum-fee schedule published by the Fairfax County Bar Association. Speaking for the Court, Chief Justice Burger held that the schedule as well as its enforcement mechanisms constituted price fixing since the schedule prescribed a price floor. *Id.* at 781-83.

Based on a review of current case laws and commentary, the following are practices that should be avoided by FICPA in order to avoid even the appearance of price-fixing.

1. The FICPA must not publish a suggested price list or minimum fee schedule.
2. There should be no agreement by members of the FICPA formal or informal, to adhere to any price information published by the FICPA as a result of any surveys.
3. The FICPA must not privately publish a historical list of prices. All such information must be made available to the public through reasonable methods.
4. The FICPA must not publish a price list which includes amounts charged to specific clients.
5. The FICPA must not recommend or discuss percentage increases or decreases in price.
6. The FICPA should not encourage firms to make agreements to refrain from giving discounts, etc. 2006-2007 FICPA Committee Chair Handbook

7. The FICPA should not recommend limitations on credit terms or other terms of sale.
8. There should be no discussions at FICPA meetings on current or future prices.
9. There should be no agreements within the FICPA on what rates will be paid for an expense item that is a significant component of costs. For example, this would include the salaries of staff accountants.
10. The results of any official fee or price survey should not be discussed at meetings.

The following steps should be taken by FICPA in order to avoid involvement in price-fixing litigation.

1. FICPA staff, officers, directors, and members periodically be advised by legal counsel on the antitrust prohibitions against price-fixing.
2. Participation in surveys should be voluntary.
3. Meeting announcements, agendas, minutes or reports which contain references to prices or price discussions should be reviewed in advance by counsel.
4. When in doubt of any activity or policy relating to fees, the advice of counsel should be sought.

Gathering price or fee information is not illegal if appropriate guidelines are strictly followed in their administration. The FICPA, however, can never be absolutely sure that its published information will not be misused. Participation in any price or fee fixing program should be grounds for immediate expulsion from the FICPA.

COMMUNICATION POLICY STATEMENT

This policy statement provides guidance concerning who is authorized to make public statements on behalf of or as a representative of the Florida Institute of Certified Public Accountants, and the manner in which such public statements should be handled. It also provides guidance as to the distribution of documents or other information from the Institute by its members.

As the membership organization of CPAs in Florida, the Institute represents a large and diverse constituency. To best represent the views of this broad constituency, a process has been established through which policies and positions of the Institute are developed in a representative, deliberative and thoughtful manner. In respect of this process and to be fair to those members who participate in it, communication of the matters decided should be done in a way which is consistent with and faithful to the agreed upon results. Therefore, any communication of policies or positions of the Florida Institute to the public or any governmental body, by persons speaking on behalf of or as a representative of the Institute, is expected to be the official FICPA policy or position.

Representatives of or those communicating on behalf of the FICPA should not make public statements that differ from positions or policies which have been established by the FICPA, unless those statements are clearly disassociated from the FICPA. Such differing personal statements should be made in a way that the audience to whom they are made should easily recognize that they are the personal views of the member and not the official position of the FICPA. Further, discussion of details concerning the deliberations involved in arriving at a final FICPA policy or position is inappropriate by anyone other than the official spokesperson of the FICPA.

This policy statement is not intended to limit or preclude individual members from expressing their individual views nor to preclude normal and routine correspondence or other communication between the Board of Governors, Executive Committee, Institute committees and task forces, chapters, staff and members of the FICPA.

Guidance as to the communication and distribution of policies and positions of the Florida Institute include:

- I. **Board of Governors and Executive Committee**
 - (A) Members of the Board of Governors and Executive Committee should understand that, by virtue of their role in the organization, they will generally be perceived by the public to be representing the Institute when making public statements concerning Institute matters, and should govern themselves accordingly.
 - (B) The Board of Governors, as a body, may direct the distribution of documents and information or make statements on behalf of the Institute at any time.
 - (C) The Executive Committee, as a body, may make or authorize a statement on behalf of the Institute when critical timing or other conditions make it impracticable to await action by the Board of Governors. Such statements should only be made when it is felt that it will be in the best interests of the profession and that there is a very high probability that it will be ratified by subsequent action of the Board.

- (D) The Executive Committee may release documents or other information in the possession of the Florida Institute as it, or its designee, determines will further the goals and objectives of the Institute.
- (E) The president of the Florida Institute, or his/her designee, is deemed to be the official spokesperson of the FICPA.

II. FICPA Committees and Task Forces

- (A) Chairpersons of FICPA committees and task forces may speak on behalf of the Institute only with respect to policies or matters that have been authorized by the Board of Governors or Executive Committee.
- (B) FICPA committees and task forces may issue statements to the public, governmental bodies or other professional organizations only if authorized by the Board of Governors or Executive Committee.
- (C) The FICPA often is asked to provide comments on exposure drafts of professional pronouncements and proposed changes to tax laws. In this regard, certain committees are authorized to respond to such requests on behalf of the Institute if the development of the comments has been coordinated with the Institute's staff and has been authorized by the FICPA vice president/coordinator. Such a statement must indicate that the opinion expressed is that of the committee only. Those committees are limited to: Federal Taxation, State Taxation, Accounting Principles and Auditing Standards, State and Local Government, and any other committee or task force so authorized by either the Board of Governors or the Executive Committee.
- (D) Written statements which express the policies, opinions or official positions of the Institute or a committee of the Institute should be issued on official Institute letterhead.

III. Chapters and Chapter Committees

Chapters and chapter committees should coordinate with Institute staff before any statements are made to the public, governmental bodies or other professional organizations concerning matters affecting the profession in Florida as a whole. Communication of matters relating to the dissemination of general information to the public in connection with the established Institute and chapter programs and in general routine matters does not require such coordination so long as the communication is consistent with the policies and procedures of the Institute.

IV. Members and Staff

- (A) Contractual or other proprietary information of the FICPA such as contracts, endorsed program agreements, trust agreements, administration agreements, manuals, surveys, pricing information, membership files and databases, software, etc; shall not be released without prior approval of the Executive Committee or its designee.

- (B) Documents or other information related to the formation of legislative policies or other general policies of the Institute shall not be released to the public or press without prior approval of the Executive Committee or its designee. Such documents or information should not be released when it is subject to misinterpretation, interpretation out of context or for use in a manner, which is inconsistent with the established goals and policies of the FICPA.
- (C) No member shall distribute documents of the Institute or other information received from the Institute to the news media or anyone who may provide such documents or information to the press, without the prior approval of the Executive Committee.
- (D) No member of the Institute shall publish documents or other information received from the Institute without prior approval of the Executive Committee.
- (E) Personal information from the files of members or employees of the Institute shall not be released without the written authorization of the individual to whom it pertains.
- (F) Institute staff may speak on behalf of the Institute only with respect to policies or matters that have been authorized by the Board of Governors.

CPE POLICY FOR COMMITTEE-DEVELOPED CONFERENCES

Definition

1. Committee—A committee consists of any of the various FICPA committees or Section conference planning teams.
2. The conference committee is responsible for meeting a contribution to overhead based on a percentage of gross revenues established during the annual budgeting process and approved by the Finance and Office Advisory Committee. Any exceptions to the approved contribution to overhead should be reviewed with the Director of Continuing Professional Education and submitted to the Executive Committee for approval.
3. It is the responsibility of the committee to insure that the conference meets all accreditation requirements of the Board of Accountancy.
4. Conferences are designed to be promoted to various segments of the FICPA membership or regionally, and may include co-sponsorships with related trade associations. The initial determination will be made by the conference planning committee. Any promotional activity or contact will follow the guidelines established under the “PROMOTION” heading of this section.
5. Conferences are promoted by and through the FICPA.
6. The conference committee arranges for speakers and recommends accompanying functions. The FICPA staff selects the conference site and administers the program.
7. The conference committee should, through its selected speakers, furnish to the FICPA, course materials which will substantiate the Florida Board of Accountancy’s continuing professional education requirement. The material will be retained by the FICPA and a copy of the appropriate material will be submitted to the Board of Accountancy for approval.
8. The refund and cancellation policy established by the FICPA Board of Governors is in effect for conferences.
9. All conferences should offer no more than 8 credit hours per day or more than an average of 8 credit hours per day for multi-day conferences. For multi-day conferences, the committee should strive for a minimum of 10 accounting and auditing hours.
10. All conferences will consist of the following components subject to complying with #2 above:
Lunch—Lunch may be provided for conferences averaging 8 hours per day.
Breaks—Early morning break may consist of hot beverages and breakfast breads. Mid-morning and afternoon breaks may include hot and cold beverages.
Dinner—Dinner functions may be provided for multi-day conferences where it is expected that a majority of the conference attendees will attend the dinner.
Cocktail Reception—Receptions may be provided for multi-day conferences where it is expected that a majority of the conference attendees will attend the reception. The conference committee should seek sponsors for cocktail receptions. The FICPA will provide sponsor signage at the cocktail reception and an acknowledgement in the conference promotional piece.
Honorarium—No honorarium will be paid for conference speakers.
Speaker Expenses—Speakers will be reimbursed based on the travel reimbursement policy below.
11. For conference committee chairs, the conference registration fee is waived. All other committee members are eligible for a discount.

Schedule

1. The FICPA will establish the final site location. The program will be included in the FICPA quarterly listing of courses.

2. The FICPA will provide the committee with evaluation sheets and all other administrative assistance.

Conference Materials

1. The committee should develop all program materials to meet the Florida Board of Accountancy rules and regulations for accreditation. The FICPA Administrative Office will maintain the program material and submit the appropriate material to the Florida Board of Accountancy for approval.
2. A complete course outline, agenda and biographical sketch on each speaker should be submitted to the FICPA. (Note: Approval prior to the presentation is expected.)
3. Good communication between the committee and the FICPA Administrative Office is necessary for the FICPA to properly maintain and preserve a permanent record of the conference accreditation. The above procedure will insure each participant CPE credit for the committee conference.
4. Sufficient copies of the conference agenda combined with speaker outlines and other pertinent material will be made available at the presentation for each participant.

Number of Participants

There should be enough participants in the program to break even financially. The committee staff liaison should establish a minimum number of participants with one criterion being financial break-even.

Return of Forms

Program evaluation forms and conference verification forms should be submitted to the FICPA Administrative Office within one week following the presentation. Included should be an alphabetical list of those registrants who actually attended which will be maintained in the committee's course file. The verification forms are needed for purposes of verifying attendance to the Florida Board of Accountancy, if requested.

Conference Speakers

Committees are urged to arrange for their own speakers. If, however, the committee cannot locate suitable speakers, the FICPA Administrative Office will gladly assist in securing the services of a speaker.

Travel Reimbursement

Conference speakers who lead at least 50 minutes at an FICPA conference are eligible to be reimbursed for travel as follows:

1. Coach fare (14-day advance) or standard mileage rate paid by the FICPA for travel.
2. One night single hotel accommodation if the time of the member's presentation or travel schedule requires an overnight stay.
3. Reimbursement of expenses for meals will be paid upon request. Reimbursable meal and incidental expenses shall not exceed the per diem amounts established by the United States General Services Administration.
4. Speakers are entitled to attend the conference for CPE credit on a complimentary basis. To receive credit the appropriate attendance verification forms must be submitted.

Exceptions to these guidelines must be approved prior to the conference by the Director of Continuing Professional Education.

Promotion

Mailings—The committee, with staff assistance, will develop a promotional mailing for each related conference. FICPA staff will coordinate the design, content, timing and distribution of each promotional piece.

At such time as a committee considers promoting a conference outside FICPA membership, the committee staff liaison will forward each request to the Director of Continuing Professional Education.

The Director of Continuing Professional Education will utilize the following general guidelines with respect to each request:

Committee Requests to Co-Sponsor

Conferences With Other State CPA Societies

The Director of Continuing Professional Education, or designee, will initiate contact with the corresponding Director of Continuing Professional Education of the other state CPA society. If there is interest in formalizing a co-sponsorship arrangement, a formal agreement will be written, including financial and promotional responsibilities. Final approval of the arrangement must be obtained from the FICPA Executive Director. Any decision to waive non-member fees must be authorized by the FICPA Executive Director.

In the event there is no interest on the part of the other state CPA society to co-sponsor a conference, approval must be obtained from the FICPA Executive Director before any mailing lists can be secured from any other state CPA society for the purpose of mailing promotional material.

Conferences With Other Associations

The Director of Continuing Professional Education, or designee, will initiate contract with the identified association to determine the interest and/or financial viability of each co-sponsorship request. If there is interest in formalizing a co-sponsorship arrangement, a formal agreement should be secured in the manner defined in the previous section.

VOLUNTEER LEADERSHIP REIMBURSEMENT POLICY

In an effort to control travel costs, the President and CEO-Executive Director will be responsible for providing reimbursement guidelines prior to each meeting limiting the number of nights, etc. subject to reimbursement.

1. **Eligibility.** Reimbursement is strictly limited to: (1) members of the Executive Committee; (2) members of an Executive Committee Task Force; (3) members of the Board of Governors; (4) members of a Standing Committee; (5) a Chapter officer attending the Chapter Officers' Leadership Conference; (6) a member of the CPE Chapter Liaison Committee attending the Chapter Officers' Leadership Conference; (7) a member of the Peer Review Committee, (8) a member of the Young CPA's Committee and (9) a Chapter officer invited to attend a Board of Governors meeting.
2. **Reimbursement.** Reimbursement will be provided for the following: (1) air travel at coach fare; (2) lodging charges for hotel room and taxes, not to exceed \$140 per night for one (1) night for instate meetings and \$190 per night for three (3) nights for attending the annual convention, unless a higher rate is specifically approved by the Committee on Finance and Office Advisory; (3) travel by personal automobile, reimbursed at the IRS rate per mile; (
3. **Receipts and Documentation.** All individual expense items in excess of \$25 must be supported by original receipts.

MAILING LIST AND E-MAIL POLICIES

The FICPA membership mailing list is available for purchase by members and outside groups or organizations. The Executive Committee or its designees will determine the fees to be charged for this list. The FICPA administrative offices are responsible for maintaining the mailing list. (FICPA Chapters – see separate “Chapter Mailing List Policy” below).

The Executive Committee or its designee reserves the right to alter this policy when it deems it is in the best interest of the members.

On December 5, 1991, the Executive Committee agreed to allow all affiliated corporations (i.e., the Florida CPA/PAC and the Educational Foundation) to use the FICPA’s mailing list, as approved by the Executive Director.

Member Lists for Committee Projects

The use of FICPA member lists for committee rosters or other committee work is intended sole for internal administration and assistance to the committee. These lists are not to be used for any other purpose.

CHAPTER MAILING LIST POLICY – approved 12/7/04 **(Postal and Electronic Mailing Addresses)**

To support timely, professional Chapter member communications, the FICPA uses its member database to provide its chapter, upon request, with two mailing list services:

- Member mailing address labels for use in Chapter mail-outs
- Member e-mail addresses

The FICPA maintains a comprehensive database of member contact information for this purpose. Member database records are continually updated as changes of employment, mailing address, e-mail address, etc., are reported.

Following are policies pertaining to each mailing list service type.

Request Chapter Member Address Labels

The FICPA membership postal mailing list is available for purchase by members and outside groups or organizations. The Executive Committee or its designee will determine the fees to be charged for this list.

The FICPA Administrative Office is responsible for maintaining the mailing list. FICPA Chapters are required to obtain their individual chapter mailing lists through the FICPA Administrative Office. Chapters may not maintain their own membership mailing lists. Copies of all chapter mailings are to be forwarded to the Administrative Office. Chapters are prohibited from distributing or selling their mailing list without prior approval of the Executive Committee or its designee.

The Executive Committee or its designee reserves the right to alter this policy when it deems it is in the best interest of the members.

On Dec. 5, 1991, the Executive Committee agreed to allow all affiliated corporations (i.e., the Florida CPA/PAC and the Educational Foundation) to use the FICPA's mailing list, as approved by the Executive Director.

Access Chapter Member E-mail Addresses

While the FICPA continues to offer printing, postal mailings and bulk e-mails to its chapters for meeting notices, the FICPA is offering chapters the option of downloading membership emails for communications to chapter members through the FICPA Web site. In addition, a "meeting notice wizard" is available to help chapters construct their meeting notices, which automatically submits the notice to the FICPA for processing.

Authorized Chapter Officers are required to obtain their individual chapter member e-mail addresses through the FICPA Web site or FICPA Administrative Offices. E-mail addresses accessed from the FICPA Web site require login and password.

The FICPA Administrative Offices are responsible for maintaining Chapter member e-mail address and opt-out (exclusion) lists. To ensure compliance with Federal Can-Spam Act of 2003, Chapters are prohibited from maintaining, selling or otherwise distributing member e-mail address lists. Chapters are prohibited from using FICPA member e-mail lists for non-Chapter-related communication purposes.

The Executive Committee, or its designee, reserves the right to alter this policy when it deems it is in the best interest of the members.

The Federal Can-Spam Act of 2003

On Dec. 16, 2003, President Bush signed the Controlling the Assault of Non-Solicited Pornography and Marketing ("CAN-SPAM") Act of 2003 into law. The measures went into effect on Jan. 1, 2004 [Public Law 108-187]. This Act mandates inclusion of specific e-mail disclosures and opt-out (list exclusion) language for certain types of e-mail communications.

Accordingly, the FICPA requires all Chapter e-mails to include:

- Accurate (not false or misleading) header information; including the source, destination, routing information and originating domain name
- Accurate Subject line, describing e-mail topic and content
- Accurate information in the "from" line of the message
- The following disclaimer, customized to include individual Chapter name, must appear at the end of all messages:

The FICPA and its Chapters are providing this electronic communication as a service to Chapter members. The FICPA is not responsible for errors, misinterpretations, or omissions related to this Chapter communication e-mail.

In compliance with Federal Law, we disclose that this is a commercial email.

To update your e-mail address, please send an e-mail to msc@ficpa.org and type "E-Mail Update" in the subject line of your message.

To unsubscribe, please forward a copy of this e-mail to msc@ficpa.org and type "UNSUBSCRIBE" in the subject line of the e-mail response. Your address will be promptly removed from your Chapter's e-mail list.

The <INSERT NAME> Chapter of the Florida Institute of CPAs (FICPA)
325 W. College Ave.
Tallahassee, FL 32301
Phone: (800) 342-3197 (within Florida only) or (850) 224-2727
Web Site: <http://www.ficpa.org> “

Additional E-Mail Procedural Requirements

The Federal Can-Spam Act compels senders of e-mail to comply with each opt out request within 10 days of receipt by removing that individual from the e-mailing list. In light of this requirement, Chapters must obtain an updated member e-mail list from the FICPA Web site or FICPA administrative offices shortly before (generally within 24 hours) sending each e-mail communication.

(Refer to the *Chapter Operations Manual* for detailed e-mail list retrieval and related instructions or contact the FICPA Director of Chapter and Committee Relations for assistance.)

It should be noted that due to technology limitations, delivery of Chapter e-mail is not certain and therefore cannot be guaranteed by the FICPA.

GOVERNMENTAL AFFAIRS

2009 LEGISLATIVE AND REGULATORY POLICIES

The Florida Institute of CPAs is committed to the advancement of Florida's CPA profession. As such, the Institute believes a vital part of its service role to the membership is to both propose and comment on policies and procedures that affect the profession.

With this in mind, the Committee on State Legislative Policy developed the 2009_FICPA Legislative and Regulatory Policies. Through the promulgation and support of these policies, the FICPA's intent is for the profession to maintain the highest possible standards of professionalism while protecting the needs and exceeding the expectations of the general public.

Annually, existing policies are distributed to applicable subject matter experts within the FICPA for their review and comment. Their comments regarding existing policies and their identification of issues requiring new policies are used to assist the State Legislative Policy Committee in developing legislative policy for the current fiscal year. The legislative policies of the FICPA for the current fiscal year are listed on the following pages and segregated into 8 broad categories as follows:

1. Tax/State Tax
2. Licensure
3. Peer Review
4. Constitutional/Legislative
5. Auditing & Accounting
6. Common Interest Realty Associations (CIRA)
7. State & Local Government
8. Department of Business & Professional Regulation (DBPR)/Florida Board of Accountancy (BOA)

The FICPA Board of Governors approved the 2009 FICPA Legislative and Regulatory Policies at its December 17, 2008 meeting in Tallahassee.

The FICPA is committed to monitoring the implementation of legislation and the rule-making process that is responding to the changing marketplace for CPA services, while maintaining protection of the public and the integrity of the CPA credential, including, but not limited to, the following:

Tax/State Tax

Florida Corporate/Personal Income Tax:

1. Oppose any statutory or regulatory change that would place on the preparer penalties and requirements to file unemployment compensation tax returns.
2. Support legislation that would continue to conform the Florida Corporate Income Tax to the latest version of the Federal Internal Revenue Code (piggy-backing) and oppose any new tax including any value added, gross receipts_on Subchapter S corporations, limited

partnerships, general partnerships, limited liability partnerships, limited liability companies, or any other flow-through entities.

3. Oppose any effort to re-institute the Intangibles Tax.
4. Maintain the current Florida Taxpayer's Bill of Rights. Support the addition of the following rights to the taxpayer's bill of rights:
 - a. The right to freedom from imposition of penalties without a determination that the taxpayer's failure to comply with the revenue law is not due to reasonable cause.
 - b. The right to appeal tax assessments or penalties to an independent administrative law judge without paying the contested amount, with a final order issued in 90 days.

Sales Tax:

5. Support the FICPA's review of the Certified Audit Program with the Department of Revenue to determine the programs viability, enhancements and/or pursue a user fee for firms to support the program.
6. Support legislation that would require the Department of Revenue to send notices of liens or final assessments by certified mail to the last known address of the taxpayer.
7. Support requiring the Florida Department of Revenue to standardize audit procedures for both assessment and refund purposes and utilizing identical standardized review techniques and encourage the Department of Revenue to trace all rules biannually to respective Statutes.
8. Support the current three-year statute of limitations on voluntary disclosure of tax liability to the Department of Revenue.
9. Support the Alliance for Collection of Existing Sales and Use Tax in an effort to review the Streamlined Sales Tax Project and support a plan of action to seek fair and workable solutions with regard to this issue.

Property Tax:

10. Support the personal property tax return filing statute to keep the filing date at April 1, but provide for a mandatory 30-day extension if the request is by the due date. In addition, an additional 15-day extension may be granted at the discretion of the property appraiser.
11. Coordinate with the property appraisers in creating a mechanism for taxpayers to obtain detailed tangible personal property tax assessment data and/or support legislation that would require property appraiser's offices to permit the availability to taxpayers or authorized preparers the details of tangible personal property annual valuations.

Licensure

Mobility:

1. Support state societies, legislative bodies and others in seeking a “reasoned approach” to considering changes that fit within a uniform regulatory format for the CPA profession that fosters, rather than inhibits, interstate professional practice. Actively participate in proposed legislative changes on the state level in response to federal legislation regarding accounting regulation.
2. Support legislation that would allow any substantially equivalent individual who holds a “Current/Active” license to utilize the CPA designation and to offer services in this state.
3. Aggressively seek enforcement of the provisions allowing the Department of Business and Professional Regulation to impose administrative (civil) fines on unlicensed individuals using the term “public accountant” and otherwise practicing public accounting. Encourage the Department of Business and Professional Regulation to actively seek injunctive relief against non-licensees violating Chapters 455 or 473, F.S.
4. Continue to support actions necessary to ensure the vigorous enforcement of s. 473.314, F.S., concerning temporary licensure, including a cap on temporary licenses and a requirement that temporary licensees have the same qualifications as Florida licensees.
5. Retain the 150-hour education requirement for licensure. Examine curriculum requirements to determine if adjustments are warranted to provide uniformity between states.

Exemptions:

6. Support the statutory exemption of licensed CPAs from certain insurance licensing requirements, provided they are acting within the scope of the practice of public accounting as defined in Chapter 473, F.S. The exemption is limited to advising clients of the necessity of obtaining insurance, the amount of insurance needed, or the line of coverage needed. The exemption is applicable only if the CPA does not receive or share in a commission, referral or solicitor’s fee in which case the CPA would need to have the appropriate insurance license. Continue communication with the insurance industry and the Office of Insurance Regulation under the Florida Department of Financial Services on various insurance licensing issues.
7. Support the statutory exemption for licensed CPAs from private investigative licensing requirements when recovering unclaimed property on behalf of clients during the normal course of practice pursuant to Chapter 473, F.S.
8. Support the statutory exemption of licensed CPAs from investment adviser requirements when such services are solely incidental to their practice pursuant to Chapter 473, F.S.
9. Support the statutory exemption for licensed CPAs from real estate licensing requirements when acting within the scope of the practice of public accounting as defined in Chapter 473, F.S.
10. Support the continuation of CPAs being qualified to serve as insurance and family mediators, and actively pursue changes in other laws and regulations to expand the roles of CPAs in mediation and arbitration.

Other Licensure Issues:

11. Continue to support a comprehensive review of Florida laws and rules pertaining to the practice of public accounting and provide for an end-of-course exam to satisfy licensure renewal requirements in s. 473.311, F.S.
12. Continue to oppose the licensure of a second tier of accountant and monitor “safe harbor” language regarding financial statements prepared by others to guide non-licensed accountants and bookkeepers and to help prevent the unauthorized practice of public accounting.
13. Support 473.309, F.S. allowing a simple majority (51 percent) of the ownership of a CPA firm (in terms of financial interests and voting rights) to belong to CPAs. Any non-CPA owner would have to be actively engaged as a firm member in providing services to the firm’s clients as his or her principal occupation. Ownership by investors or commercial enterprises would be prohibited.
14. Continue to oppose the licensure of other individuals or entities not presently licensed to provide financial or tax-related services.
15. Continue to support the administration of the Uniform CPA Examination. Any translations for foreign-trained professionals should be to overcome language barriers only, and should be the exact questions found in the Uniform CPA Examination.
16. Support the following current policies regarding continuing professional education (CPE):
 - a. Support the existing requirement of at least 80 hours of CPE during each two-year re-establishment period. However, no more than 25 percent of the total hours will be required to be in A&A courses and a minimum of five percent of the total hours will be required in ethics. Maintain the current CPE requirements as provided in s. 473.317, F.S., and the related rules. Maintain the current classification of courses, as well as the requirements for inactive and delinquent status, as provided in s. 473.313, F.S.
 - b. Continue to favor an emphasis on technical CPE courses and a de-emphasis on courses dealing with behavioral topics. Support the existing limit on the number of behavioral course hours that can be taken for credit.
 - c. Support the continuation of a uniform CPA exam offered in an electronic manner.
 - d. Monitor and evaluate any form of mandatory pre-or post-exam for CPE courses.

Peer Review

1. Continue to oppose any form of “open and random inspection” or mandatory submission of financial statements to the Florida Board of Accountancy.
2. Continue to oppose any form of mandatory quality control (peer) review program by any governmental agency, unless submission of any peer review results remains confidential and not a part of any public record. The only exception to the confidentiality requirement would be if a firm received two consecutive adverse peer review reports.

3. Maintain a statutory requirement to exempt from discovery in state courts all information collected through quality (peer) review programs.
4. Support the concept, and work with the BOA, to implement mandatory Peer Review for re-licensure.

Constitutional/Legislative

1. Oppose revenue-based taxes on services provided by CPAs and CPA firms, including, but not limited to, a sales tax on those services.
2. Oppose or challenge any action (involving the practice of public accounting or the delivery of public accounting services to the public) by state agencies that lack adequate statutory authority.
3. Support legislation and regulatory initiatives that promote efficient and appropriate delivery of government services through privatization which do not conflict with professional standards or create an “expectation gap” that ultimately reflects poorly on the profession.
4. Support efforts to preserve the Florida Constitution as the principal framework defining the lawmaking abilities of the legislature, the basic rights of Florida citizens, and the structure of state government.
5. Actively participate in the efforts of the Florida Justice Reform Institute and encourage the Florida Legislature to enact legal liability reform, including, but not limited to, the following:
 - a. Support the current statutes related to proportionate liability and oppose any effort to re-institute the Doctrine of Joint and Several Liability.
 - b. Reasonably limit punitive damage awards.
 - c. Establish a maximum or reduced level for contingent fees, such as attorney’s fees.
 - d. Support a uniform statute of limitations for actions against CPAs based on one year from the date the alleged act, omission or neglect is discovered, or should have been discovered by the exercise of reasonable diligence. However, in no event shall the action be commenced later than three years after the service for which the suit is brought has been performed, or the date of the initial issuance of the accountant’s report on the financial statements or other information, whichever comes first.
6. Continue to favor the present statutory requirement in s.11.42, F.S., that the Auditor General of the State of Florida be a Florida CPA for at least 10 years.
7. Monitor and participate in the technical corrections of legislation for the 2003 Florida Uniform Principal & Income Act. Coordinate meetings between the FICPA, The Florida Bar’s Real Property, Probate and Trust Law Section, and the Florida Bankers Association. Disseminate information on the Florida Uniform Principal & Income Act to other state CPA societies as needed.
8. Support active participation of CPAs in legislative and executive branches of Florida Government initiatives regarding financial literacy.

9. Support legislation that provides that the court shall determine fair compensation to be paid to Florida CPAs when they are subpoenaed to testify in their capacity as a CPA in any action or proceeding. The fee would be paid by any party issuing the subpoena other than the state.
10. Continue to support CPA privileged communications.
11. Support the establishment of a privity statute (1) denying parties not in privity with the CPA standing to seek recovery from a CPA, and (2) requiring financial institutions desiring privity to obtain written privity acknowledgment from the CPA before the CPA has rendered the report or furnished other information upon which the financial institution intends to rely. – s. 473.316, F.S.
12. Support the BOA in their efforts to require a 1 year work experience, under the supervision of a CPA licensed by a state or territory, prior to licensure. The work experience would include employment in:
 - public practice
 - private business
 - governmental or education
 - any type of service or advice involving the use of accounting, attest, compilation, management advisory, tax or consulting skills.

Auditing and Accounting

1. Oppose any requirement of mandatory rotation of auditors and/or engagement partners on any entity regulated by statute.

Common Interest Realty Associations (CIRA)

1. Support legislative and regulatory activity to provide for consistency between Chapters 718, F.S (Condominium Associations); 719, F.S. (Co-Operatives); 720, F.S. (Home Owners Associations); and 721, F.S. (Timeshares) and related administrative rules.
2. Monitor any proposed legislative or regulatory changes in the area of Common Interest Realty Association accounting and auditing issues.

State and Local Government

1. Support legislation to provide a mechanism for reporting non-compliance with auditor selection laws.

DBPR/BOA

1. Support the Board of Accountancy in its decision to move to another agency or stay within the current structure at the Florida Department of Business and Professional Regulation.
2. Support the statutory requirement for the Board of Accountancy to be located in Gainesville.
3. Oppose the spending of trust fund dollars collected by the Board of Accountancy for any other issues other than those stated in s. 473.3035, F.S.

4. Support legislation that would require the Department of Business and Professional Regulation to send notices of license suspension or revocation by certified mail, return receipt requested, to the last known address of the licensee.
5. Support the Board of Accountancy in their ability to automatically adopt Generally Accepted Accounting Principles and Generally Accepted Auditing Standards.
6. Support the Board of Accountancy in seeking “emergency suspension” power for the Department of Business and Professional Regulation in cases of intentional violations of an agency final order by a licensee.
7. Support the Board of Accountancy in allowing community service as an alternative to certain administrative fines.
8. Oppose the use of the Department of Business and Professional Regulation resources to resolve civil disputes between non-licensed professionals and consumers performing non-licensed activities.
9. Support a reasonable statute of limitations (preferably not to exceed three years) for violations of Florida laws and rules regarding the practice of public accounting. However, such statute would not be applicable to cases involving fraud [see statute of limitations for civil matters, s. 95.11(4)(a), F.S.].
10. Coordinate with the Board of Accountancy, and seek appropriations for Minority Scholarship Program as defined in statute, as well as cross marketing with the FICPA Educational Foundation to provide scholarship funds to accounting students. Support the Board of Accountancy legislation to allow the balance of any unused scholarship funds in any year to be carried forward and awarded in a future year.
11. Support the Board of Accountancy ability to adjust CPA examination fees to accommodate the anticipated increased cost related to computerized testing, if needed. Support any revisions to s. 473.305, F.S., to be consistent with the implementation of the new computerized Uniform CPA Exam.
12. Support a proposal which ensures that any profession providing otherwise unregulated services that are regulated when provided by a licensee of that profession may use unlicensed-activity funds to inform the public of such activities.
13. Support a regulatory framework for the Board of Accountancy that is efficient, effective and fair in safeguarding the public and fulfilling public policy and regulatory functions and requirements.
14. Establish the Board of Accountancy as the agency responsible for:
 - a. Approving the content and form of the auditor’s report on financial information requirements of state agencies, thereby eliminating conflicts in the standards of the practice of public accounting; and
 - b. Establishing the form and content of financial information as requested by other state agencies.

15. Continue to favor current statutory provisions regarding qualifications of Board of Accountancy members, and encourage the Governor to take into consideration geographic, demographic, public and private accounting experience.
16. Monitor the assessment of Department of Business and Professional Regulation fines to be sure they are administered in a fair and uniform manner, and are rehabilitative and not punitive.
17. Monitor s. 473.319, F.S. and s. 473.3205, F.S. relating to the acceptance of commissions and referral fees, except involving attest engagements, with written disclosure of the fact. Support rules related to disclosure of commissions that are no more stringent than current standards established by laws, rules or codes of conduct commonly used to regulate or voluntarily direct the disclosure of such activities.
18. Permit the acceptance of contingent fees, except for audits, reviews, financial statement preparation engagements and expert witnesses.

FICPA Administrative Policies

1. The Executive Committee is authorized to modify or establish the FICPA's Legislative and Regulatory Policies as circumstances warrant within 45 calendar days prior to any regular or special session of the Legislature, or when the Legislature is in session.
2. The Executive Director or her designee is instructed and authorized to represent the Institute before state governmental authorities and the public to support the policies, goals and objectives of the FICPA.
3. The FICPA should continue to be actively involved in broad public-policy areas that will have a direct or indirect effect on the profession, such as tax reform, governmental financial accountability and efficiency, human resource development and such.

As of: December 17, 2008

KEY PERSON CONTACT PROGRAM

The FICPA has observed that legislators view people with a particular expertise on issues as being almost as important as their constituents. The FICPA believes that, through our Governmental Affairs Department, we have provided expertise on accounting issues, but we are not truly constituents. You then, as a friend and constituent of a particular legislator, have a truly exceptional opportunity to make a difference in the legislative process.

Why Become a KPC?

Many situations have occurred over the years where actual contact by a CPA to a state legislator could have created additional favor toward a particular bill or legislative initiative. Conversely, that contact could also have provided for creating additional backing for the defeat of legislation that the FICPA opposed.

Why was the KPC Program started?

The FICPA began its Key Person Contact Program several years ago to identify CPAs with contacts in the Florida Legislature. The program has been extremely successful and the FICPA has more than 300 KPCs on file.

The purpose of the Key Person Contact Program is simple. The FICPA would like to use current and future KPCs as an information network, both transmitting information to legislators and reporting information about proposed or pending state legislation to the FICPA.

Who are KPCs?

As you know, KPCs are CPAs who, at the local level, have developed relationships with Florida legislators and who can, on a moment's notice, communicate our position(s) to those legislators during the hectic days of the legislative session. The absolute backbone of any successful legislative endeavor is the ability to reach legislators and communicate effectively and concisely to convince a majority of the benefits of a given concept. The KPCs act as liaisons between the FICPA and state lawmakers, creating a line of communication to relay technical and general information regarding legislative issues.

Why is your help so important?

Frequent personal contact from CPA constituents in a legislator's district maintains a professional camaraderie with that legislator. The ability to have numerous lines of communication with state legislative bodies and to keep them open assures the FICPA of a strong voice for critical issues concerning the accounting profession.

Download a registration form today! Visit <http://www.ficpa.org/ficpa/GovernmentalAffairs/KPC>.

Your Role

Serving as a Key Person Contact (KPC) is critical to the successful development of the FICPA's legislative program. Your role is to:

- Know your legislators. Stay current on their district and capitol addresses and phone numbers, legislative staff, etc.
- Stay in contact. Maintain regular, personal contact with legislators you know. Your relationships will facilitate better communication between the FICPA and state legislators.

- Be accessible. Let your legislator(s) know you are always available to assist with accounting issues of interest to them.
- Know the issues. Keep current on state legislative issues. Knowledge of proposed or pending legislative issues concerning the accounting profession will assist the legislator(s) in staying abreast of the FICPA's position.
- Respond to our Call to Action program. Follow through when you receive an urgent facsimile, phone call or e-mail asking you to contact your legislator immediately and request their assistance. The Call to Action program is key to success with legislative issues. Your legislators want to hear from you!
- Keep us informed. Report your legislative activities of note, all changes regarding legislators for whom you are listed as the KPC, and changes in your contact information to the FICPA Governmental Affairs Department. You may use KPC response forms or written/e-mail correspondence to keep us informed: govaffairs@ficpa.org or phone (850) 224-2727, Ext. 201.

The FICPA's continued legislative success depends on you!

Tips When Contacting Your Legislator

Successful Communication Techniques For KPCs...

- Find out who is responsible for keeping the legislator's schedule and making appointments. When you obtain the person's name, record it for future reference.
- If you are unable to meet with the legislator, meet with the legislator's staff person. The staff person will have valuable insights, and you can expect that the staff person will mention the issue to the legislator.
- Present yourself not only as a constituent, but also as a member of the FICPA.
- Do your homework on the issue, including the major points of the issue (pros and cons), the position of the legislator (if available), the position of the FICPA and any possible or pending legislation (with bill numbers, if possible). Remember: A cooperative approach with possible solutions is the most effective method.
- Listen. Subtle suggestions from the legislator's comments could bring large clues on how to present arguments sufficient to sway the legislator from his/her position.
- Say "Thank You." Remember to send a letter of appreciation for the opportunity to meet with a legislator. This letter is, in most situations, a perfect time either to put in writing the commitments made or to resubmit and reinforce arguments for your position, if no commitment was made.
- Make sure to contact the FICPA Governmental Affairs Department at (850) 224-2727, Ext. 201, or via e-mail to govaffairs@ficpa.org with any questions prior to your meeting and to relay any information you obtained.

KEY PERSON CONTACT PROGRAM QUESTIONNAIRE

In order to develop a strong grassroots relationship with members of the state House, state Senate and Cabinet, the Florida Institute of Certified Public Accountants (FICPA) has developed a Key Person Contact (KPC) Program. In this program, the “contacts” are Certified Public Accountants who have personal relationships with legislators in the state of Florida. These CPAs act as liaisons between the FICPA and state lawmakers, creating a line of communication to relay technical and general information regarding legislative issues.

The FICPA Governmental Affairs Department needs up-to-date information on Institute members' contacts with Florida legislators in state government. Please complete and sign this form and fax it to the Governmental Affairs Department at (850) 222-8190.

Personal Information

Your Name _____ Firm _____
Address _____
City _____ State _____ Zip _____ EMail _____
Business Phone () _____ Home Phone () _____

Contact Information

List any contacts in the Florida Cabinet: Governor, Chief Financial Officer (CFO), Attorney General, Agriculture Commissioner, or candidate who will be running for election. For any cabinet member listed, please briefly describe your relationship:

Governor _____ Relationship _____
CFO _____ Relationship _____
Attorney General _____ Relationship _____
Agriculture Commissioner _____ Relationship _____

List any contacts currently in the Florida Senate or House of Representatives or candidates who will be running for election. For each legislator listed, please briefly describe your relationship: (circle Sen. or Rep.)

Sen./Rep. _____ Relationship _____
Sen./Rep. _____ Relationship _____
Sen./Rep. _____ Relationship _____
Sen./Rep. _____ Relationship _____

I am willing to serve as a FICPA Key Person Contact for the above listed individuals.

Signature

Please contact John W. Johnson, Director of Governmental Affairs, at (850) 224-2727, Ext. 203, if you have any questions regarding the KPC program. You may also e-mail us at govaffairs@ficpa.org.

POLITICAL ACTION COMMITTEES

Frequently Asked Questions About the Florida CPA/PAC

What is the Florida CPA/PAC?

The Florida CPA Political Action Committee, Inc. is the means by which members of the Florida Institute of CPAs (FICPA) can help elect business-minded candidates focused on issues important to the CPA profession.

The Florida CPA/PAC is an entity completely separate from the FICPA. The Florida CPA/PAC is supported solely by the voluntary contributions of members of the FICPA and others. The Florida CPA/PAC is registered as a corporation with the Florida Division of Corporations and as a Committee of Continuous Existence with the Division of Elections within the Florida Department of State.

In 2001, the Florida CPA/PAC was separated into three geographic regions. Each chapter is “nested” into one of the three regions. Members are assigned to one of the three regional CPA/PACs based on geographic location:

- North – includes 11 chapters
- Central – includes 9 chapters
- South – includes 7 chapters

Who runs the Florida CPA/PAC?

Its responsibilities and activities, with the exception of its day-to-day administration, are directed by a Board of Trustees. Trustees are geographically disbursed and politically balanced between Republicans and Democrats. All trustees must be members of the Florida CPA/PAC and must be committed to analyzing candidates and promoting the Florida CPA/PAC. The trustees must be sustaining members and serve without compensation.

Who can be a member of the Florida CPA/PAC?

The Florida CPA/PAC is supported solely by the voluntary contributions. Currently, each FICPA member is asked to make a minimum voluntary contribution of \$25 per year. However, any member of the general public may apply for membership in the Florida CPA/PAC. A contribution to the Florida CPA/PAC is the fastest, simplest, most efficient way to get involved in the political process and its positive effects on the CPA profession.

What does the Florida CPA/PAC do?

The objective of the Florida CPA/PAC is to help protect the trust, confidence and esteem the CPA certificate holds in the public’s eye. Voluntary contributions to the Florida CPA/PAC will

be used to support candidates running for the Florida House, Florida Senate and Florida Cabinet who will be educated and able to make a difference in Tallahassee when bad public policy is proposed.

How does the Florida CPA/PAC work?

Contributions are made at various times during a two-year election cycle. Contribution decisions are based upon careful research during the election cycle supplied to the Florida CPA/PAC trustees by the FICPA Governmental Affairs staff. Information is gathered from the following sources:

- Recommendations from local CPAs;
- Interviews with potential candidates;
- Assessment of the candidate's position on issues of importance to Florida CPAs, or an incumbent legislator's past performance on issues related to the CPA profession; and
- Evaluation of the "elect ability" of the candidate: the strength of the opposition, the candidate's need for funds, and examination of voter registration in each legislative district.

In addition, staff works in cooperation with other pro-business lobbying organizations to gather information on potential candidates.

Why should I get involved in the Florida CPA/PAC?

To ensure that the accounting profession continues to have a strong presence in Florida's legislative and regulatory activities, as many individuals as possible must be involved in the political process. A key factor in determining the strength of the accounting profession in Florida's political arena is the strength of the Florida CPA/PAC.

If we are not helping to elect candidates who are friendly to the CPA profession, someone else will support candidates who may not be interested in protecting the integrity of the CPA license. A donation from a PAC with approximately 18,500 members carries much more weight than an identical donation from a 10,000-member PAC, or even an identical donation from an individual. It's a simple equationPAC=CPA. Without support from the PAC, the CPA designation is at risk in Florida.

How do I become a member of the Florida CPA/PAC?

The Florida CPA/PAC has a proud tradition of success in support of business-minded candidates. Help us continue to ensure the strong presence of the CPA profession in legislative and regulatory activities by supporting the Florida CPA/PAC in one of the following four membership categories:

- | | | |
|---------------------|-------|---|
| ▪ Pacesetter: | \$200 | <i>(eligible for a CPA/PAC golf shirt & gold lapel pin)</i> |
| ▪ Committee of 100: | \$100 | |
| ▪ Sustaining: | \$50 | |
| ▪ Active: | \$25 | |

All contributors to the Florida CPA/PAC will receive an annual lapel pin – please wear it proudly. Contributions or dues to the Florida CPA/PAC are voluntary and are not a requirement for membership in the FICPA. Contributions to the Florida CPA/PAC are

political contributions and are not deductible for federal income tax purposes. Please make checks payable to Florida CPA/PAC. For more information please call the FICPA's Governmental Affairs Department at (850) 224-2727, Ext. 203, or e-mail govaffairs@ficpa.org.

FICPA EDUCATIONAL FOUNDATION

SCHOLARSHIP PROGRAM

The FICPA Educational Foundation is celebrating its 50th year as your foundation.

The quality of tomorrow's accountants is vitally important. Although students are more prepared to become CPAs than ever before, the financial burden of a college education has dramatically increased, especially with the required fifth year. The FICPA Educational Foundation provides approximately \$200,000 in scholarships annually to fourth- and fifth-year accounting majors to help offset these ever-increasing educational costs for accounting students at Florida's colleges and universities.

Your FICPA Educational Foundation works to ensure the integrity and success of the accounting profession in Florida. Founded in 1959, as the R. Warner Ring Educational Foundation, it has distributed more than \$2 million in scholarships and grants to over 2,000 accounting students across the state. Educational Foundation scholarships put all Florida schools on an equal footing, assisting students in pursuing their degrees at colleges or universities in the state that have an accredited accounting program.

The Foundation recognizes the importance of qualified Ph.D. professors in Florida colleges and universities and has established a Ph.D. Fellowship program to assist and encourage talented students to enter the Ph.D. program and become business school professors. Beginning in 2008, the Foundation will provide one Ph.D. student with a \$15,000 Fellowship paid out equally over 3 years.

Scholarship Recipient Selection Procedure

The procedure for scholarship-recipient selection is basically the same for all scholarships. The Educational Foundation sends applications to the scholarship chairmen in the Accounting Departments at the designated colleges and universities. Applications are provided and a deadline given.

Applicant eligibility criteria for Educational Foundation scholarships:

1. Students majoring in accounting will be eligible for scholarships to be used for the purpose of attending any college or university in the State of Florida. The applicant must be a degree-seeking student with a major in accounting in the 150-hour program. The applicant must have completed the junior year at the time they receive the scholarship. Students should not apply if they have a career field other than accounting. The applicant must be planning to sit for the CPA exam and be working towards fulfilling those requirements. Students should indicate a desire to practice in the field of accounting as opposed to other disciplines and must indicate a desire to work in Florida. Candidates for scholarships shall be Florida residents.
2. Although it is intended that applicants will primarily be full-time students (based on the requirements of the school they are attending), students taking a minimum of six (6) credit hours will be considered. A full scholarship will be awarded to full-time students and a one-half scholarship will be awarded to part-time students.

3. Each applicant will be evaluated on an individual basis with regard to financial condition. The granting of scholarships shall be on a basis of educational achievement, financial need, and demonstrated professional, social, and charitable activities. The Trustees recognize that need can vary dependent upon significant factors including geographical considerations, work-place conditions, current employment, dependents, other obligations of the student, and parental support or lack thereof. The Trustees request faculty committees be cognizant of the limited resources of the Foundation and the desire of the Foundation to assist students who are deserving and needy.
4. Candidates are eligible for up to two (2) consecutive awards.

Upon review of applications submitted, the scholarship committees at the designated colleges and universities select and submit the applications of qualified students to the Educational Foundation for approval.

Applications are received and reviewed by Educational Foundation staff. Completed applications are presented to the Educational Foundation Scholarship Application and Fellowship Review Committee to be ranked. The Board of Trustees, either at a meeting or by mail ballot, take a final vote. The trustees review the student's financial need, academic record including GPA, and the recommendations of the accounting educators at the school attended, and make their selections for the scholarship awards.

The Educational Foundation staff notifies the students, the accounting educators and the presidents of the chapters involved in the award presentations, and coordinates the arrangements concerning presentation of the awards.

Finally, prior to presenting the awards, Educational Foundation staff confirms with the schools that the recipients are enrolled for the hours required for the specific awards.

Your commitment to support the FICPA Educational Foundation is critical and will help ensure the future of the accounting profession in Florida.

Contribution Categories:

Platinum Endowment Membership

Platinum Endowment Members pledge \$5,000 payable during a five-year period. The last \$2,500 of the Platinum pledge will go into the George E. Shierling Platinum Endowment Fund.. *(Credit can be given to Diamond, Fellow and Life Members who wish to join this category.)*

Diamond Life Membership

Diamond Life Members pledge \$2,500 payable during a five-year period. *(Credit can be given to Fellow and Life Members who wish to join this category.)*

Fellow Membership

Fellow Members pledge \$1,000 payable during a five-year period. *(Credit can be given to Life Members who wish to join this category.)*

Life Membership

Life Members pledge to donate \$500, payable over a five-year period.

In Memoriam Giving

In Memoriam Giving allows a donation to be made in memory of another individual. A minimum gift of \$125 qualifies for this category.

Endowments

For contributions of \$25,000 or more, a separate endowment fund may be established at the request of the donor to provide scholarships to accounting students.

Named Endowments:

Nelidsky Endowment – Established July 1966

Beatrice Cohen Foundation Endowment Grant – Established May 1991

Douglas James Davis Endowment – Established August 2005

George E. Shierling Platinum Endowment – Established December 2005

Lloyd A. “Buddy” Turman Endowment – Established November 2006

Martin M. Prague Endowment – Established November 2007

Ben A. Stevens, Jr. Endowment – Established December 2007

Ph.D. Fellowship

It is important to have qualified accounting professors in Florida colleges and universities. In 2008, the Foundation is starting a Ph.D. Fellowship program to assist and encourage talented students in Florida colleges and universities to enter the Ph.D. program and provide them with a \$15,000 scholarship to be distributed over 3 years.

Contributions are needed to expand the program to attract more Ph. D. students. A donation of any amount can be made to the Ph.D. Fellowship program.

Legacy Gifts

A Legacy Gift is an excellent way to give back to the profession that gave you so much. Your generosity will benefit accounting students of the future and help ensure the continued growth and success of the accounting profession and the Florida Institute of Certified Public Accountants. Legacy gifts can be Endowments, Wills and Bequests, Life Insurance Policies, Charitable Remainder Trusts, Charitable Annuity Trusts, IRAs and Annuities, Securities, Stocks, Bonds, and proceeds from Sale of Real Estate.

The Florida Institute of Certified Public Accountants Educational Foundation, Inc., is recognized as tax exempt under section 501(c)(3) of the Internal Revenue Code. Contributions are tax deductible to the fullest extent of the law.

FUND RAISING EVENTS

1040k RACE

“Running for Financial & Physical Fitness”

10K Run/Walk: 6.2 miles

5K Run/Walk: 3.1 miles

About the Race:

The race has been a FICPA tradition for nearly two decades. Since its inception in 1990, the 19th Annual 1040K Run/Walk has been held in beautiful Coconut Grove and has attracted hundreds of runners each year. Proceeds from the event are awarded to African-American accounting students in South Florida in memory of Lewis Davis, Miami-Dade County’s first African-American CPA, community leader, and co-founder of the Greater Miami-South Florida Chapter - National Association of Black Accountants, Inc.

This event has tremendous local support and has become a great experience for families and co-workers to get together for fun and exercise while contributing to a very worthwhile scholarship fund. Your support and contributions are truly needed to help accounting students complete their education and will be greatly appreciated.

Sponsorship Opportunities:

- Diamond - \$10,000
- Platinum \$ 5,000
- Gold \$ 2,500
- Silver \$ 1,500
- Bronze \$ 750
- FICPA Chapter \$ 750

For more information about the 1040k Race go to www.1040k.org

FICPA Educational Foundation Annual Golf Classic

The FICPA Educational Foundation Annual Golf Classic was created to help raise scholarship funds for Florida accounting students currently in their fourth or fifth year of college. Each year, with the help of our sponsors, the Annual Golf Classic raises over \$25,000 to provide scholarship funds for deserving accounting students across the state.

The 7th Annual Golf Classic will take place at Orange County National Golf Center and Lodge, and will once again be held in conjunction with FABExpo, providing an excellent opportunity for CPAs, vendors, clients and friends to gather for fun and camaraderie while raising money to help invest in the future of the CPA profession.

Sponsorship Opportunities

The Annual Golf Classic provides unique sponsorship opportunities to help increase visibility and exposure of company products and services to a select group of nearly 100 of Florida’s top CPA professionals and executives. Supporters of this event will directly

impact and protect the future of the CPA profession, and at the same time increase awareness of their products and services to professional men and women whose income, education, leadership and lifestyle make them valuable customers.

Sponsorship Levels:

Eagle	\$ 2,500
Birdie	\$ 1,000
Par	\$ 750
Chapter	\$ 500
Hole Sponsor	\$ 500
Lunch Sponsor	\$ 1,000
Breakfast Sponsor	\$ 500
Drink Cart Sponsor	\$ 1,000 or \$ 500

CHAPTER CHAMPION PROGRAM

Chapter Champions - Make a Difference!

The Educational Foundation encourages all Chapters to participate in its annual “Chapter Champion” pledge drive. The “Chapter Champions” program was created to increase awareness for the Educational Foundation and to recognize Chapters for their contributions to the Educational Foundation. All monies raised go to scholarships for accounting students.

Chapters will be evaluated on the following levels:

- **New Pledges** – Awarded to the top 5 Chapters who bring in the most new pledges on a per membership basis.
- **Total Dollars Contributed**– Awarded to the top 5 Chapters who contribute the most money, per member, to the Foundation (excludes direct chapter funding).
- **Make A Difference** – Tell us what your chapter is doing to create awareness for the Foundation through special events and creative fundraisers.

Fair and Balanced:

In an effort to level the playing field, new pledges and total dollars contributed will be calculated as a percentage of chapter membership.

Trustee Chapter Visits

Invite a Foundation Trustee to your Chapter meeting to promote the “Chapter Champions” program and educate your members about the benefits of the Foundation. Contact Mike Holland at hollandm@ficpa.org for a listing of Trustees in your Chapter.

Chapter Officers are encouraged to “Lead By Example” by becoming a pledge member and encouraging your chapter members to do the same.

We appreciate your support in promoting the “Chapter Champions” program at Chapter meetings and through monthly meeting notices.

For more information please contact Betsy Wilson or Jason Zaborske at edfound@ficpa.org.

FICPA PROFESSIONAL INTEREST SECTIONS

Frequently Asked Questions About Sections

What are Sections?

FICPA Sections are member-driven, professional online communities. Each has a Florida focus, built on knowledge sharing and professional development in its specific area of practice.

As part of the FICPA restructuring initiative, in 2000, the Restructure Task Force identified an opportunity to enhance the current FICPA committee structure by implementing a new organizational model called "Sections." The concept was to have a community of CPAs who share interest in a common area of practice develop and share area-specific knowledge with their peers. Section members use the power of the Internet to communicate and exchange information.

Members of a Section may participate at different levels depending on the amount of time they are able to contribute, including:

- Sign up to participate in various discussion topics via the Listserv (mailing list);
- Become a member of a subcommittee/team, to accomplish specific Section objectives designed to benefit all members (e.g., planning a conference, developing content for the Web site, etc.); and/or
- Help shape the policies and direction of their professional community by serving on a Section Steering Committee or Resource Council.

What is the difference between a committee and a Section?

There is no limit to the number of members a Section can have. Conversely, committee membership is limited, so only a certain number of members can participate each year.

Sections are member-driven communities of practice formed to facilitate knowledge sharing and professional development for CPAs concentrating in a specific practice area. According to FICPA Sections Policies, Section members shall be rendered such basic services from the FICPA as approved by the Board of Governors, and such advanced services as approved by the Executive Committee.

Member Benefits include:

- Listserv (online bulletin board for Section members to exchange information via e-mail)
- Section member directory (online)
- Periodic E-Newsletters
- News on topics of interest to Section members
- Useful Web site links used and recommended by Section members

Advanced Member Benefits may include, but are not limited to, the following:

- CPE seminar planning with CPE planning staff, as needed
- CPE conference (if needed)
- Advocacy on Section issues (if needed)
- Periodic reviews of related publications and Web sites

Sections can have issue-specific subcommittees or "teams" that work to accomplish defined objectives of a Section, such as conference development, roundtables, Web content development, etc. These groups are created and implemented as part of the Steering Committee's Annual Strategic Plan.

Will all FICPA committees become Sections?

Not all committees will become Sections. This is especially true of committees whose sole purpose is to oversee the operations of the FICPA (e.g., Finance and Office Advisory, Chapter Operations). Proposals for new Sections will be approved by the Board of Governors when it can be demonstrated that there is potentially a net benefit in terms of the overall contribution to the attainment of the goals of the FICPA.

Each proposal for a new Section shall be accompanied by a written report setting forth the activities of the group and the advantages of its formation. The activities, goals and objectives for each Section shall be based largely on Florida-specific issues pertaining to areas of interest to CPAs.

Who can join a Section?

Any FICPA member in good standing with an e-mail address may join one or more Sections. All members except Honorary members shall have the right to choose the number of Sections they wish to join. There is no limit to the number of members a Section can have. Also, members may join at any time of the year.

What Sections are available?

Currently, there are eight FICPA Sections:

- Accounting and Auditing (New!) - To provide Accounting and Auditing Section members with resources that encompass numerous accounting and auditing topics through the sharing of knowledge and other valuable and timely information.
- Business Technology . . . IT solutions for today's CPAs -- Providing Florida CPAs with knowledge about technology and tools available to enhance their practice and assist their clients. Members help plan and present the FICPA Business Technology Conference.
- Common Interest Realty Associations -- To assist Section members in becoming more technically proficient in accounting, tax, consultation, and certain

operational matters related to Florida's CIRA industry by the sharing of knowledge and other valuable and timely information. Members help plan and present the FICPA Common Interest Realty Associations Conference. Holds annual liaison meeting with Florida Department of Business and Professional Regulations – Division of Land Sales, Condominiums, and Mobile Homes.

- Florida Industry -- To assist Section members developing their business acumen, improving their response to business challenges and becoming more technically proficient in accounting and tax matters related to Florida's industry by sharing valuable and timely information. Members help plan and present the FICPA CPAs in Industry Conference.
- Florida State Taxation -- Provide state taxation professionals opportunities for knowledge sharing, professional development, and advocacy on Florida-specific tax issues. Members help plan and present the FICPA State Tax Conference. Members help plan and present the FICPA Florida State Tax Conference. Holds annual liaison meeting with Florida Department of Revenue.
- Management of an Accounting Practice -- Facilitate knowledge-sharing specific to Florida and promote leadership skills among Section members to manage, market and enhance the value of their practice. In 2008-09, the MAP Section will assist with development of a new "mini" MAP Conference (1-day event).
- State and Local Government -- Enhance knowledge and promote excellence among members interested in state and local government accounting, auditing, and other related issues. Members help plan and present the FICPA State and Local Government Accounting Conference. Members help plan and present the FICPA State and Local Government Conference.
- Valuation, Forensic Accounting, and Litigation Services -- Provide valuation and litigation professionals opportunities for knowledge sharing and technical excellence in all areas of valuation and litigation services. Members help plan and present the FICPA Valuation, Forensic Accounting, and Litigation Services Conference.

How do I join a Section?

To join, you must supply your name, FICPA member number and e-mail address (required for Section communications).

Members have three easy ways to sign up:

1. ONLINE sign up form located at <http://www.ficpa.org/MemberNet>. Once you login (login: last name; password: FICPA Member id) click on "My Sections" in the right hand menu.
2. CALL the FICPA Member Service Center at (800) 342-3197 (in Florida) or (850) 224-2727 and state which Section(s) you want to join.

3. E-MAIL your request to Sections at sections@ficpa.org. You should be sure to include your name, FICPA member number, and the name and number of the Section(s) you want to join.

Note: New members of a Section will automatically be subscribed to that Section's Listserv. However, members may choose a digest version or "opt out" of this electronic means of communication by indicating their preferences in the Section Listserv or by contacting the FICPA at sections@ficpa.org.

What is the cost to join a Section?

Currently, there is no cost to join a Section. A dues structure is not anticipated during the 2007-08 fiscal year. Initial dues for each Section shall be established by the Board of Governors. Subsequent dues shall be recommended by the Section Steering Committee for approval by the Executive Committee.

How does a Section operate?

Each new Section approved by the Board of Governors shall operate on a trial basis for a period of not less than 6 months or more than 18 months. Each trial Section shall be governed by a Steering Committee of no fewer than 3 or more than 6 members, including a Chair and Vice Chair.

Section Steering Committee members shall be appointed by and serve at the pleasure of the FICPA President. Steering Committees shall report on a quarterly basis, or as required, to the FICPA Executive Committee. Section officers and Section members operate in a manner consistent with FICPA Bylaws and policies, including, but not limited to, policies relating to communications, legislative affairs, advertising, and continuing professional education.

First and foremost, Sections are member-driven. Members will develop their mission, goals and objectives based largely on Florida-specific issues pertaining to CPAs. Section officers will determine the types of subcommittees/teams necessary to achieve the Section's goals and objectives. Individual members of a Section may volunteer to serve on one or more subcommittees.

The Board of Governors will evaluate each Section on an annual basis. Areas to be reviewed will include: number of members in Section, goals achieved, Web site traffic, articles published, satisfaction surveys, membership interest, cost to operate/budget, and importance to profession as a whole.

How are new Sections created?

Proposals for new Sections will be approved by the Board of Governors when it can be demonstrated that there is potentially a net benefit in terms of the overall contribution to the attainment of the goals of this corporation.

Each proposal for a new Section shall be accompanied by a written report setting forth the activities of the group and the advantages of its formation. The activities, goals and objectives for each Section shall be based largely on Florida-specific issues pertaining to areas of interest to CPAs.

Fifty or more Resident members of this corporation may, upon approval of the Board of Governors, constitute themselves as a Section within the FICPA. If in the judgment of the Board of Governors it enhances the attainment of the goals of the FICPA, the Board of Governors may approve the formation of a Section with less than 50 Resident members. Such Section shall be styled and known as the "Section of the Florida Institute of Certified Public Accountants" and not otherwise.

For more information, contact **Heather Fuselier, CAE**, Director of Membership Relations at sections@ficpa.org.

Note: The complete FICPA Sections Policies as approved by the FICPA Executive Committee and Board of Governors are available on the Sections main Web page at www.ficpa.org/ficpa/sections.

FLORIDA CPA TODAY/FLORIDA CPA NETLINK™

Article Submission Guidelines

Florida CPA Today is the official publication of the Florida Institute of CPAs (FICPA) and is distributed bi-monthly to approximately 18,400 members. It contains the latest technical and newsworthy articles relevant to Florida CPAs and addresses important issues that impact the profession. The FICPA also publishes technical articles on its Web site, Florida CPA NetLink™.

Editorial Review Process

The FICPA Editorial Committee determines potential topics with input from other Committees and Sections. Each committee has an opportunity during Committee Days to sign up to write articles for publication in the magazine and/or on Florida CPA NetLink™. During this time, technical reviewers also will be assigned for each article.

Article Approval Process

Approximately two months prior to your deadline, you will receive a reminder letter from the magazine editor that contains contact information for both your editorial and technical reviewers. Prior to writing your article, you should contact your editorial reviewer, who is a member of the Editorial Committee, to discuss and/or clarify your article's direction. After completing the article, submit it in electronic (disk or via e-mail) and hard copy form to *Florida CPA Today* Editor Adriane Glenn Grant. **Please refer to your reminder letter for the deadline for your article.** Your article then will be sent to your committee's technical reviewer to ensure its technical accuracy. It will also be sent to your editorial reviewer to ensure its readability and compliance to FICPA Author Guidelines.

Minor edits/changes suggested by the technical or editorial reviewer will be made by magazine staff. Once any changes are made, an edited version will be sent back to the technical reviewer for final approval. Changes made to an article may include editorial/grammar corrections or technical clarifications. In the event significant technical and/or editorial changes are required, the article will be returned to the author(s) for final revision. You may consult with your assigned technical reviewer at any time during the editorial process. If you must make changes to an article directly, it must be resubmitted electronically (on disk or via e-mail). Once the article is published, it is the author's responsibility to answer any questions that may arise thereafter.

The Editorial Committee reserves the right to return an article to the author for revision or reject any article that does not comply with the aforementioned criteria.

Guidelines

NOTE: Authors are encouraged to talk with their Editorial Committee contact prior to writing to discuss their topic and development of the article and to address any questions and/or concerns. An editorial reviewer is assigned for each article following Committee Days. You may obtain the contact information for your Editorial Reviewer from the staff editor.

Length and format of articles

Magazine articles should be a minimum of 600 words and a maximum of 1,500 words including endnotes. (While endnotes help shorten text material and enable credit to be given to other sources, they can consume too much valuable magazine space and become excessive. Therefore, you may use no more than 10 endnotes in an article not to exceed 20 words per reference. (Please, try to make as many in-text references as possible.)

There is no length-limit for Web published articles.

E-mail submission is preferred, however, articles may be submitted on a CD (in Microsoft Word 6.0 or generic word processing format). Please send a printed, double-spaced copy of the article as well. If you choose to send your completed article via e-mail, send it to cpatoday@ficpa.org (please follow up with a hard copy by fax at 850-222-8190 or mail).

Style Considerations

All articles must be objective and written in third person. We favor short, concise sentences and paragraphs. When a sentence exceeds 20 words, it should be re-examined. Also, short paragraphs and the use of subheadings help to break up material and generally enhance readability. Additionally, the use of common or general heading followed by specific “bullets” makes for brevity. Please, strive for succinct, straightforward communications.

Do not endorse or recommend any products or services in your article.

Endorsements could raise tax problems and subject the FICPA to liability claims if the products or services are not effective or result in injury.

Headlines and Charts

Headlines — If you believe a certain headline will draw attention to your article, type it at the beginning of your manuscript. We favor two to three “kickers” followed by main headlines. For example: “Source Taxation: The New Nemesis of Retirement.” Avoid question headlines. Remember, keep it short and creative.

Charts — Due to space availability, you may submit no more than two charts not to exceed one-third of a page each. Charts that are two columns wide work best and appear the cleanest in layout.

(NOTE: There is no guarantee that a chart or charts will be used with your story. Therefore, charts should be submitted purely as an enhancement to an article and not as a vital part of it.)

Photo and Biographical Sketch of Author

To receive individual recognition in conjunction with the publication of your article, please submit a recent 5 x 7 color photo (with a plain, neutral background) of yourself along with your biographical information, which should not exceed one typed page. The photo will appear with the online version of your article.

In your bio, state your name, professional designation [such as CPA or doctoral degree(s)], position, employer, city, and any professional affiliations. Your experience that relates to the topic is important; it establishes credibility for you as an author. Additionally, you may want to list any committee or chapter service that relates to your article.

Writing Tips

- Use active rather than passive voice. Example: "The Board concluded..." not "The conclusion of the Board was..."
- Pay attention to the "Five Ws": who, what, when, where, why. In accounting, "how much" is sometimes equally important.
- In order to help an article flow, use transitional words. Examples include: still; on the other hand; finally; unfortunately; first; next; remember; however; in summary. Use these or others you can think of to keep your article moving.
- Edit and revise your copy, then edit and revise it again. Is any information duplicated? Can anything be said in fewer words or in a direct way? Is everything consistent?
- Acronyms help shorten material. For example, after an initial reference to the Financial Accounting Standards Board, follow with FASB in parentheses and refer to the acronym thereafter.
- Have a friend or someone else in your firm read your article. It's a safe assumption that you know a lot about your topic or you wouldn't have been asked to write about it for the FICPA. However, things that are obvious to you or even some background fact that you take for granted might not be so clear to our general readership. If the person you asked to read your article has questions, chances are so will the editorial reviewer and the general readers of the magazine.

If you have questions, write to Erika Peterman, *Florida CPA Today*, FICPA, P.O. Box 5437, Tallahassee, FL 32314, e-mail cpatoday@ficpa.org, or call (800) 342-3197 (within Florida only) or (850) 224-2727, Ext. 383.

REFERENCE

SAMPLE COMMITTEE MEETING AGENDA

Florida Institute of Certified Public Accountants

Committee Name

Date & Time

Location

Agenda

1. Call to Order
2. Roll Call
3. Approval of Minutes
4. Staff Report
5. Summary of Executive Committee Actions
6. Priority Issues/Trends Affecting the Profession
7. Subcommittee Reports
8. Action Items
9. Discussion Items
10. Future Meetings
11. Adjournment

SAMPLE MINUTES OF MEETING

Florida Institute of Certified Public Accountants

Committee Name

Date & Time

Location

Minutes

The meeting, having been duly noticed, was called to order by Chair Smith at 9:00 a.m.

Upon roll call, the following members were present: List

Members Absent: List

Others Present: List

Approval of Minutes: Copy

Report of Staff Representative: Copy

Summary of Executive Committee Actions: Copy

Priority Issues/Trends Affecting the Profession: Copy

Action and Discussion Items: Copy

Future Meeting Date

Adjournment

SAMPLE FICPA COMMITTEE EVALUATION REPORT
Page 2

1. Should this committee be continued next year? Yes _____ No _____
2. How could you have improved your committee's performance?
3. How might committee administrative procedures (meeting notices, reports, subcommittees, etc.)
be improved to increase your committee's effectiveness?
4. How might the procedures for selecting committee members be improved?
5. How could the Committee Days programs be improved?
6. In what ways could the Executive Committee (including the Committee Coordinators) be more useful to you or your committee?
7. In what ways could the FICPA staff be more useful to you or your committee?
8. Additional comments or suggestions:

Committee Chair _____ Date _____

SAMPLE EMPLOYER ACKNOWLEDGEMENT

The more than 19,200 members of the Florida Institute of CPAs benefit by the work done by the committees/Sections and members like you who have volunteered their time and expertise.

If a personal "thank you" to someone in your organization would be of value to you, please let us know by returning this form.

Please send the committee appointment acknowledgement letter to my employer:

Name: _____

Position: _____

Company: _____

Street/P.O. Box: _____

City/State/ZIP: _____

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