

GSCPA Fall Council Break-out Group Responses

Breakout Group 1

1. Affinity Programs

- All were against the idea. Some of the reasons were:
 - Alienate other vendors (that might even be members)
 - There are enough affinity programs with other organizations (i.e. alumni associations, AICPA, etc.)
 - Often find better deals without using the affinity programs and most members would probably search the deals as opposed to rely on affinity programs

2. Non- CPA Membership

- Opposed membership for non-CPAs. We are CPAs and the Georgia Society of CPAs and we do not need to expand to other types of members, whether they are non-licensed accountants or others wanting to get access to our membership.

3. Combine Spring Council Meeting with Annual Convention

- Not in favor of combining these two meetings.
- The convention/annual meeting and spring council are close in dates, but the group felt it was important to get the group together at least 3 times a year. If you meet less, you lose the networking, leadership development and ongoing communication and training for the young folks.
- The convention tends to be more expensive and you might lose attendance.
- Recommend the board study the format and timing of the spring council.
- Recommend the spring meeting be close in proximity (i.e. in Georgia) to cut costs. Perhaps the board could also study moving the annual meeting to the spring council meeting.
- Summary: Keep 3 meetings, make the spring meeting easily accessible, and study the timing and format of the spring meeting.

4. Budget Ratification

- Moot point given response to question #3

5. PAC

- The group was not in favor of a PAC at the present time. However, we believe the society should reestablish and formalize the key persons program (CPA for each person in legislation). The society should host meetings with key persons to discuss issues that are coming up in legislation. This process involves more members and is a win/win situation. At this time, the group felt the GSCPA should continue the line

item in the budget for political support/lobbying and see how that combination works (i.e. budget and key persons). If those two are not successful, can revisit the need for a PAC.

P.S. There was a request to put an article in Current Accounts with the new mobility rules and applications.

6. Ethics

- The group felt we should have the ability to police ourselves.
- After discussion of the various methods of carrying out ethics investigations, group reached the consensus that we should move to option 2 and allow the AICPA to perform the investigations as long as we have concurrence (many members were adamant we needed the right to concur or disagree with the AICPA decision).
- It was also agreed that the ethics committee should exist for the purpose of concurrence and to maintain its role as an educational arm of the society.
- Recommended consider term limits for members of the ethics committee.

Break-out Group 2

1. Affinity Programs

- Leave to Board's discretion-to vet programs. Society should not be motivated by \$ but by what affiliation w/vender can do for Society. Someone other than staff needs to be sure program is good for Society. Separate group (committee, etc.) must have a set of criteria to apply & avoid anything that competes w/what our members do; constantly monitor services, pricing, quality, etc. Need to negotiate how program would be able to contact our members. If revenue stream is sufficient, might warrant oversight by a staff member w/expertise in handling affinity programs.
- We would not need to build program from scratch-use due diligence already done by AICPA or other groups.
- Generally, group favors participation in affinity programs, but a group needs to be assigned to do extensive due diligence.

2. Membership category for non-CPAs

- Fellow membership s/b restricted to CPAs. We should open membership opportunities to non CPAs who are associated w/CPA profession. We would want to make our services available to them. Non CPA members s/b able to serve on committees
- There was sentiment that there s/b some close connection w/CPA practice. Non CPAs should not be members for purposes of obtaining our membership list & selling to our members.

- Closely associated w/CPA firm or industry accounting department or perhaps should be member of some other related organization-FEI, TEI, etc.
3. Combined Spring Council w/ Annual Meeting
 - If combined, must be shorter travel time. Some concern that we would lose participation level that we have at Council meetings. We need to increase networking opportunities among our members.
 - There was other thought that far-away trips are good. There was another suggestion that one Council meeting be in Atlanta.
 - We need to consider what younger members feel about Council & Convention.
 4. Budget Ratification
 - Change year end to June 30. Ratify at annual meeting.
 - Ratify budget electronically.
 - Move annual meeting to middle of June.
 - Advise Council of unusual items in advance so Council has ample opportunity to consider.
 5. PAC
 - Ga is one of few states without a PAC
 - Con: Another appeal for money. Some members may be opposed to PAC or disagree with how PAC contributions are directed.
 - Pro: We need to have a seat at table. Our lobbyist cannot be successful w/o contributions backing him up.
 - Table consensus: we should have a PAC.
 - Should GA do its own ethics investigations? No comments

Breakout Group 3

1. Affinity Programs
 - What does this have to do with furthering the mission of the Society?
 - We're sitting on a surplus currently and gave \$750k to the Educational Foundation. Why do we need the extra money?
 - Yes – if the programs benefit the membership.
 - A problem might be that the Society would be viewed as endorsing these vendors. Some of the AICPA affinity programs are not good programs and the feeling of the group was that it made the AICPA look bad. Specifically mentioned was their payroll provider.
 - On the positive side – money would go to the Society for usage towards membership programs.
 - Affinity programs are readily available through other organizations (AAA, IIA, IMA, AICPA, Costco, etc). This wouldn't benefit many.

- There are so many deals and coupons on the internet, these programs don't wind up offering much of a savings and in most cases probably wind up being more expensive. No benefit other than perceived.
- Society currently has a job bank which is pretty similar to an affinity program – would seem they are already something in this arena.
- Would like to know what the deal/cash flow would look like before deciding on this.
- There would have to be some sensitivity towards groups like Paychecks/ADP. How do you allow one to be involved in this and not the other?
- This could come across poorly – could be perceived as a “preferred vendor” – should not be something where members think we're giving preference to one vendor over another.
- Paychecks is the preferred provider for the AICPA for payroll services and doesn't provide the best service.
- More perceived value than actual value.
- Would like to see what types of vendors the Society is looking at.
- Might be duplication of efforts with what the AICPA is doing.
- Career Center needs to be more publicized.

2. Non CPA Membership

- Is this a lapsed license holder? How open would this be?
- Don't we already have this with the Associate membership?
- Should the definition of Associate membership just be expanded?
- Does the Society want to be more inclusive? Is this a good idea?
- If this is a direction the GSCPA goes in it should be for people who are actively involved in the profession in some way shape or form. Needs to be spelled out and not left open for interpretation.
- Partial owners of firms who are non-CPAs, should be allowed at some point. Especially with what has gone on with the mobility effort and changes to requirements at the state board level.
- Architects/Engineers should not be allowed. They have nothing to do with the GSCPA mission.

3. Combine Spring Council Meeting with Annual Convention

- Cost to the Society would be less.
- Cost to those who attend Council and not Convention would be huge. Especially since convention is not always local or even in the state/country.
- Suggestion was made to keep them separate, but in the same week. Front load with Council then end up with Convention.
- There is a lot of overlap of attendees.
- Annual business meeting has to be after the FY end.
- Change the FY end could be an option.

- Location would have to change for this joint meeting for the masses to come to it.
- If locations don't become more convenient then the group would not be in favor of this.
- More supportive of something that is in realistic driving distance.
- Lots of moving parts to this decision. Does this really wind up saving anything?
- Alternative of webcasting council meeting instead of changing or combining. Might help with attendance issues and be a way to get more involved.
- Savings would probably not be significant if sessions were still held separately.

4. Budget Ratification

- Budget would technically be approved going into the year if Council take no action.
- Council could run through the budget and vote on-line. There would have to be a webcast information piece beforehand so everyone could hear the summary on changes in the budget from previous years.
- Changing the fiscal year.
- By-laws change.

5. PAC

- Surprised we don't already have a PAC.
- PAC would be in place to make direct contributions to legislators.
- CPAs maybe should not be involved in this – reputation as ethical/bi-partisan.
- With the big issue behind us (mobility) maybe now isn't the time for this.
- Would hate to see the GSCPA go with a PAC.
- How effective are letter writing campaigns vs. going with a PAC? Would need to see some statistics and numbers before making a decision.
- As a profession – we need to be careful on how we're perceived. This may not help perception.
- We can give money as we are – it just needs to go down on a 990. What's the need for a PAC?
- If we have issues giving an endorsement to affinity programs – then what are we discussing? Endorsing a candidate is a whole other level of endorsement.
- The group took a vote. 3 in favor of exploring and 3 not in favor of exploring.

Breakout Group 4

1. Affinity Programs

- General consensus was that affinity programs were fine as long as they did not constitute an “endorsement” of the products being offered to members.
- Concern about endorsements centered on need to study or research the affinity partner and its products.
- Concern also expressed about members being over-solicited. Suggestion made that members be allowed to “opt out” of solicitations.

2. Non-CPAs Membership

- Range of opinions from those who felt only CPA’s should be members to those who were okay with the concept as long as non-CPAs did not have voting privileges. Those in favor suggested that the criteria for membership be very clear so as to not attract members whose expertise was not compatible with CPAs.
- The group did believe that the non-CPA ownership issue would enhance the need to consider a form of membership for them.
- Membership should not be restricted to CPA firm employees the industry accountants should also be included in the non-CPA membership if adopted.

3. Combining Spring Council Meeting with Annual Convention

- Group was okay with combining the meetings as long as the combined meeting was not cost prohibitive.
- Suggestion made that council business be conducted on one day so that council members who could not stay for whole meeting could still attend the business meeting.
- Discussion about cost included need to keep meetings in Georgia or close to Georgia and as convenient as possible to all members. Cost was the primary concern related to this discussion as many felt they would not be able to participate if required to pay fees and stay for extended period of time.

4. Budget Ratification

- Group didn’t seem to think council budget ratification was much of a problem since there were multiple ways around the issue. (make sure meeting before fiscal year end, move fiscal year end back, etc.)
- Suggested that ratification could take place by proxy or some form of electronic meeting.

5. PAC

- Several in the group seemed surprised the Society did not already have a PAC.
- Most attendees seemed okay with forming a PAC as long as its mission was clearly defined.

- Concern was expressed about the Society paying legislators out of membership dues and were more comfortable with using a PAC for that purpose.
- PAC should be a check-off payment similar to AICPA when membership dues are billed.

6. Ethics

- Group had range of opinions on the Society being in the “ethics enforcement business.”
- One member thought the Society should handle the entire matter in house.
- Most of group liked the idea of referring matters to either the AICPA or the state Board.
- One member said matters should be referred out, but that the Society should offer “arbitration” services to members.
- Some were concerned that the Society and the state board are not referring findings to each other.
- Discussed sending to third party but do initial review internally to determine if complaint had merit.

Break-out Group 5

1. Affinity or preferred vendor programs:

- Do others feel slighted
- Release member info
- Funding mechanism
- Restricted marketing member contact
- Can be an offset for dues increase
- Try as a pilot program
- AICPA is a commercial enterprise
- Discount code system of a vendor
- Vendors who are closely related to CPA profession
- Members need option to opt out of mailing
- Would rather have dues increase instead of sharing member info
- Payroll companies, insurance-no limit or types of vendors

2. Non CPA Membership

- Members who work for a CPA firm can be associate member-need to equalize of or industry between associate members
- Must clarify for working for a CPA, working toward CPA
- Open up associate members category

3. Combine Spring Council meeting & Annual Business meeting

- Time & expense for two meetings

- Could go to council meeting w/out registering for annual convention
- Always strange that we go outside GA
- If cost savings good idea & keep dues down
- Do not go fly away
- Could we do a 13 months budget to ratify
- Conference call –vote on line to discuss budget
- Why have May year end budget?
- Censuses to combine-1 no

5. PAC

- Yes for PAC
- Yes separate PAC Board-w/one Society Board liaison & council
- Voluntary contributions from members

6. Ethics Committee

- Do not have to pay AICPA
- AICPA has ramped up ethics dept
- Option 1-Society do investigation, Options 2-kick up to AICPA, Options 3-refer all to State Board
- Why not go w/option 3
- Consensus get out of ethics business
- One abstain

Break-out Group 6

1. Affinity Programs

- If truly a benefit to members & differentiated from anyone's cost
- Control of member data-limit "resale" of info.
- Is GSCPA really getting some \$ benefit limit # of communications

2. Non-CPA Membership

- Extend Assoc membership- limit privileges
- No office
- No vote
- Don't create new category

3. Combine Annual Convention and Spring Council Meeting

- Keep separate, keep council as bus mtg, in Atlanta
- Annual Convention-keep driving distance-seen as fun not business
- Make it a nice stay for the ones from out of town
- Nice hotel block
- One nice meal somewhere

4. Budget Ratification

- Since only ratify afterwards-what is point anyway-they feel not really involved and only rubber stamping so how is this even relevant

5. PAC- If it is voluntary and can fund itself

- Could we limit where it went-to state wide issues to GA instead of national
- What is cost & requirements –can we handle
- Would it take away from AICPA PAC & do we care
- Who pays Lobbyists costs-PAC or GSCPA?

6. Ethics Investigation:

- Answer: should not be in Ethics investigation business
- Objective outside party investigation-not your peers
- Investigation by professional staff
- GSCPA at greater liability & comm. Members as well
- AICPA may not be the best enforcement party: how about the State Board
- More teeth for actions/sanctions at State level

Break-out Group 7

1. Affinity or preferred vendor programs: (Computer/Credit Card...any vendors...

- Passive income, like free money can it be offensive...general consensus is no problem. AICPA-feed back-no negative feedback
- Society mission is benefit the members. There could be conflict of interest. Thought it could increase out cost.
- We pretty much all agreed that it's an endorsement. Appears that you get the best deal when it may not.
- If it was significant additional cost our view could change. But if it's just add'l cost.
- Organizations –Some have been involved in and actually gave a better deal, so that the members did get a better deal.
- AICPA generates good revenue
- Members should shop around either way, we'd want to work on terms.
- No different than vendors coming to conference
- We felt it should be open to competitors –if limited it could be endorsement. Is it similar to a referral fee? “kickback”
- I.e. backup service for CPA firms-formed alliance w/AICPA to give discount to AICPA members
- Studies on this topic show that organizations tend to look toward vendors that pay the biggest fee a majority vote will win for BOD instead of the best deal for membership. Not clear cut-we struggled in our group we seemed to all agree that would be wrong.

- If so we feel guide lines would be needed as far as who is admitted re. Some insurance agents sell to clients based on their commissions and not necessarily what's best for the client.
- Paid for an endorsement is worthless. However, if vendors compete for an endorsement then it means something.
- Some feel guidelines up front might prevent

2. Non-fellow member category:

- Some felt strongly that a CPA must be required
- Could discourage folks from getting their certification
- Could we do a FIRM membership instead of individual membership
- Has their been a survey of interest
- Non-CPA owners to be included in our standards but no one seemed to agree they should be full members
- People seem to not want to take the exam. Someone indicated their firm has to "force" people to take the exam.
- Some societies don't allow non-CPA's to be members
 - Can we look to a society who allows non-CPA's to see how it's working
- Some not-opposed to it b/c she wants her employees
- Some feel that even a lesser member would list themselves as a member of the GSCPA
- Is there a time limit on associate membership-staff shortages people won't fire a non-CPA

3. Combine Annual Convention & Spring Council:

- To increase # people at annual convention
- Also to decrease cost
- Less taxing on members
- In favor of cutting budget where we can- we don't loose anything and we gain a lot-we all agree to combine

4. Ratifying Budget:

- Move it back to spring-the downside is school
- Technology-we can talk about budget without all being together i.e. face book
- We did have some who preferred June due to reason noted about re: school being out – could loose council member participation
- We do feel it's important that the agenda be given up front. So council members could come to just the meeting
- We felt it should be easy to get to. A lot of people pay for it themselves
- In SC they held 7am meeting out by 3pm
- i.e. 100 miles or less
- Members can give their input on venue to these on the planning committee

- Cost eliminates a lot of people from going. This opens it up more to younger people
- We shouldn't try to make it a vacation spot. We all want it to be low cost.

5. PAC:

- Would it reduce \$ we pay cut of current budget? We pay for a lobbyist.
- PAC can give candidate contribution GSCPA can't make political contribution
- Doesn't think we should "pay" people to get their vote. Not opposed if we think we need one
- Still more we want to accomplish re: mobility---we are concerned that our agenda gets addressed—who do they want members to be separate entity?
- We don't seem to want it or be necessarily opposed. If the purpose is a liaison for the society getting our ideas know and supported
- Some think it feeds into politicians problems. We want to move away from politicians being bought
- Some hot issues:
 - State tax cut-should we be allowed to practice at well
 - Mobility
 - Sign letters – contractors license
- "Our pac would be to fight legislative better" not to support candidates driven by deficit forecast
- To have a PAC does it open the door to making pol. Contributions?
- Generally that's why you establish one
- Our current annual budget 67,500 lobbying we have a paid lobbyist. Some think we are not getting what we want

6. Should GSCPA be in ethics investigating or shall it be done at AICPA?

- We are currently doing it with volunteers. AICPA has paid staff. Liability issues w/volunteer staff.
- Past issues were over "control" -Keep GA issues in GA
- Not trying to get rid of our ethics committee just this task-there are more problems coming up
- The standards are basically the same-not cost to us.
- Can AICPA handle the issues in a timely manner? Now that the AICPA is in Raleigh, we think they'd be faster than in the past when it was 1+ yrs
- Less prejudice in the investigation or bias-no cost, reduce liability, reduce "work " of our volunteers
- Process would essentially be the same ethics committee would oversee it
- It's hard to find volunteers who didn't know the person being investigated & then train them to do the investigation
- Difference is experts vs. "rooky" doing the work and it's a serious liability issues. Even the person being investigated may be better served having an expert doing the investigation

- AICPA has no problems taking this on

Break-out Group 8

1. Affinity Programs

- Limited deal-better offers
- Concern-“Implied endorsement”
- Make sure it benefits the members-concern over endorsements
- Concern about exclusivity
- Look for “unique” services
- Not good past experience with Ins
- Need vetting process for the program
- Lot of short comings –conflicts with event sponsors when you have affinity programs that might conflict

2. New membership category

- Fellow, associates & student members being looked at by By-Laws comm.
- Other organizations have a “Friend” category
- Why a new category-broaden definition-maybe of associate members
- Look at dues structure for these members (for owners)
- Should have a CPA firm relationship

3. Combine Annual Meeting/Spring Council Meeting

- Consideration of combining meetings is favorable willingness may be affected by family situation
- Consider budget approval aspect of Spring Board meeting
- Maybe a separated issue of

4. Budget ratification

- Doesn't seem to be too big an impediment - handling by law change
- May increase annual convention attendance
- Budget ratification
- May do this with out causing too many issues
- Consider teleconference options to offer participants other options

5. Establish PAC & make political contributions

- Need impact on issues of the day
- Look at how external groups are impacting us-less self-regulation
- How implement the collection of funds-dues check – off
- Need to consider how we can impact

6. Ethics Investigations by GSCPA

- More independence to the investigations – less conflicts of interest
- Now split about so/so between states-send to AICPA
- How impacts state board and duplication of efforts

- General consensus to let other agencies handle this

Breakout Group 9

1. Affinity Program

- Identified that revenue may be a benefit to GSCPA but group does not want to be exposed to any more direct marketing or advertising via email or direct mail.
- The consensus felt an overriding concern with privacy issues and control of membership lists and where they may end up once released.
- There was much less problem with narrow products like CAMICO that are unique to practitioner needs and would not potentially compete with members. No one was in favor of broader products involving.
- Services that may compete/overlap with practitioners like ADP, financial services companies, etc.
- Commodity products like credit cards, computers. These are simply a nuisance.

2. Non-CPA Membership

- Unanimous in support of “NO”. Associate membership is only acceptable form of membership.
- Any law change allowing ownership in a CPA firm does not change voting membership in a ‘society’ of CPA’s requires you to be a CPA. CPA’s who work with law firms are not allowed to be a member of the Bar Association.

3. Combining Spring Council and Convention Business meeting

- Generally think this has merit & is a good idea. Considerations:
- Use “a la carte” approach registration that allow choice to include/exclude CPE and select council meetings only, etc.
- Scheduling should avoid last 2 weeks of June for participants in industry with June 30 FYE.
- Must be drivable
- Group not opposed to idea of static location every year

4. Budget Ratification

- Option 1 - Mail ballot on budget ratification with feedback survey prior to FYE
- Option 2 – Change FYE to June 30 – this was consensus pick

5. PAC

- Consensus was that having a PAC was OK but felt funds should be used for funding lobbyist and not trying to fund campaigns of specific candidates

6. Ethics

- Should GSCPA be in ethics investigation process?
- Group saw no need for redundant activities that overlap State Board and performed by untrained volunteers.
- The Ethics Committee would still have a primary purpose of first level screening of complaints for elimination of obvious frivolous claims and final step of reviewing factual findings of investigation or Trial Board and determining sanctions.

Breakout Group 10

1. Affinity Programs

- Affinity – 100% - “Yes”
- Preferred Vendor – 100% “No”

Pro:

- Increase fee revenue (Marketing fees)
- potential to increase member services

Con:

- What about GSCPA liability?
- Is the GSCPA endorsing the product or service?
- Could reduce variety of vendors at GSCPA events which drives exhibit fees
- Kick backs make folks question the true motive and quality
- Is reduced competition among providers healthy for our membership?
- If we are the “trusted advisor”, do we compromise our independence by endorsements?

2. Non- CPA Membership

100% “Yes” for non-CPA professional member category. This group would be non-voting, not able to hold office, should have a financial designation, and comply with ethical standards. Examples could be attorney, accountant, and investment advisor. Issue: What about CPE?

Title: “Professional Member”

Vote for this title:

Yes – 5

No – 1

Maybe – 1

3. Combining Spring Council Meeting with Annual Convention

Group was undecided. "Yes" – if Convention is held at a nearby locations and format re-organized. Many questions came up in the discussions:

- Group question: What is the value of the annual meeting? Annual meeting does not have a great deal of substance
- Could Spring Council be held via the internet? Yes, but the downside is the lack of in person networking.

General comments:

- Desirable from a cost saving perspective but group does not see it working....
- Firms and employers may not pay for travel over the number of convention days
- Format should have all business meetings on one day and opportunity to attend only the business meetings
- June – timing is bad for government auditors to take off three days
- Other ways to hold meeting – WebEx
- Meeting location should be convenient drive; travel distance is an issue
- Spring Council and Annual Meeting are too close together
- Combining would not significantly increase the members attending convention
- Do not subsidize the Annual Convention from membership dues
- What about CPE? Reorganize into "CPE Cluster" format; Key note speaker (e.g., AICPA President)
- Sections, Task Forces and Chapters should have meetings at convention
- Member needs motivation to attend

4. Budget Ratification

100% "Yes" Budget could be ratified without an in person meeting

- Budget via web meeting and email communication
- Email before web meeting for review, schedule time of web meeting which has the ability to post questions, etc.
- Vote via webcast

5. Establish PAC

100% "Yes"

- Needed for representation and more influence
- Automatic contribution should not be added to dues statement
- Should not be funded from dues
- Downside: negative stigma and perception

Breakout Group 11

1. Affinity Programs

- Most see it as a good idea
- Could allow companies to bid and give billing at shows
- Little concern that member will “blame” Society if something goes wrong with vendor
- Don’t want exclusivity

2. Non-CPA Membership

- What is the difference between this and associate membership?
- Should we allow firms to be members? This would allow non-CPA owners some benefits
- General consensus that non-CPAs should not be members unless have ownership in firm, but could still be covered by associate.

3. Combine Spring Council Meeting with Annual Convention

- Could help cut costs
- Concern that could lose some spring council attendees because convention is usually further away
- Good point – if they were currently combined, could we see a reason to separate them.
- Would make things easier on staff
- Could put really important items on fall agenda.

4. Budget

- Could it be approved electronically?
- Could ratify late (moving convention would minimize)
- Could change to July 1 fiscal year

5. PAC

- Only downside – public perception
- AICPA has one
- General consensus is yes, we should have a PAC to represent our interests.

Breakout Group 12

1. Affinity Programs

Part 1:

- As long as there is an official “vetting” program to ensure reputability of vendor, then, yes.

- Having affinity/preferred vendors probably doesn't hurt, but may not help much.
- Would membership participation increase (w/r/t the Society, not the vendor) as a result?

Part 2:

- Insurance services
- Payroll services
- Vendors that are profession-related vs just for money-making
- Useable by clients of members
- Should avoid vendors that would be in competition with Society members, therefore, no investment management services or other services performed by our members

2. Non CPA Membership

- Associate membership is currently for those who are actively working on becoming a CPA and staff members of accounting firms who are not CPAs (the latter primarily to take advantage of Society insurances programs).
- For non-CPA owners of CPA firms, yes - their dues would be that of a fellow member, their "rights" would be that of an associate member
- For accountants with accounting degree in private industry accounting departments or who are not actively seeking to become a CPA, no
- For "friends of the profession" (like attorneys, etc), no

3. Combine Spring Council Meeting with Annual Convention

- If combined, there should be an option for attendance at the Council part only.
- Combining "legitimizes" the business purpose of the convention.
- Add a day at one end or the other for the Council meeting and Annual business meeting.

4. Budget Ratification

- Budget issues (including fee increases) should be done before the end of the fiscal year.
- Since the budget is generally approved by the BOD in February, the budget approval can be done by "interactive electronic means" post 4/15. The Board-approved budget can be sent to Council members early to allow for questions to be sent in prior to the Council budget "meeting". This will give the moderator time to get answers for the presentation. Questions could still be take from the "floor" by various means depending on how the electronic meeting is arranged (conference call, webinar, etc).

5. PAC

- Contributions by members

- Voluntary
- No Society funding
- May put pressure on leadership to contribute
- PAC may be supporting issues/candidates that the PAC contributors disagree with
- Could help the profession
- May be the best way to show collective support
- What would the cost of the PAC be (admin)? Who would pay for it?
- Will reinforce our reputation with politicians
- Consensus is yes

6. Ethics

- The Society and Ethics committee members could have liability if State Board uses GSCPA investigation to take action and Society and/or committee members get sued.
- There could be an issue of an investigation being performed by a competitor when an adverse result comes out of the investigation.
- If turned over to the AICPA, the Ethics committee becomes the “concurring” organization.
- If turned over to the AICPA, the Ethics committee can do more training on issues.
- We do enough that we can be competent.
- The State Board is subpoenaing our records for their investigations now.
- Maybe, if we keep it, we should hire a professional to do the investigations?