# NYSSCPA

### SUFFOLK Chapter News

Vol. 40 No. 6 • Jan. Feb. 2011

### President's Message

Happy New Year! I hope you enjoyed the holidays.

As a Chapter, we helped make the holiday more enjoyable for many Long Island children through our participation in the U.S. Marine Corps' Toys for Tots Program. Our 16th annual Tots Toy Drive was a great success! The annual toy drive, lead by its founder Cynthia Barry, had terrific participation with over 110 boxes collected.

Over the years, the collections have been so great that the Marines bring a tractor trailer to pick up the thousands of toys. Congratulations to Cynthia Barry and the Suffolk Chapter's Young CPA Committee for running such a great toy drive.

If you are interested in participating in the 2011 Toys for Tots Toy Drive please contact Cynthia Barry at <a href="mailto:cbarry@sheehancpa.com">cbarry@sheehancpa.com</a>. Also, be sure to check out the great pictures taken that day and a detailed report on the Drive on page 7.

January's events started off with a Chapter Meeting on January 10 at the California Diner in Patchogue. The meeting consisted of a Compilation and Review Update, offering registrants

two hours of CPE. This Chapter Meeting was hosted by both the Accounting and Auditing Committee and the Not-for-Profit/ Government A&A Committee. The committees planned this meeting just before practitioners start their busy season and it was a great opportunity to gain insights for these engagements.

Later in the month, the General Taxation Committee has planned an All-Day Tax Seminar on the East End to be held on January 20, 2011. We welcome all committees to consider hosting an event out east to support our commitment to getting all of Suffolk County involved. To date the events that have been held have been

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Paul Becht

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### NYSSCPA

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Cooperation with Educational Institutions Lisa Martinelli-Bowman, CPA Felix Russo, CPA

Construction Contractors & Real Estate Matt Covati, CPA Karl Janhsen, CPA Ira Kantor, CPA

CPE Pamela Hannwacker, CPA

Emerging Technologies Michael Muzzy, CPA

Employee Benefits Mara Citrin, CPA Tina Isbitsky, CPA Laura Martin, CPA

Estate/Financial Planning Mark A. Cirelli, CPA/PFS, CFP Gary H. Friedenberg, CPA Seymour Goldberg, CPA, MBA, JD

General Taxation Kenneth Laks, CPA Elizabeth Vuozzo, CPA

Golf Outing John C. DeFalco, CPA Robert T. Quarté, CPA

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Members in Industry Joel Ackerman, CPA, MST

Membership Mark A. Cirelli, CPA/PFS, CFP

Nominating John Shillingsford, CPA

Not-For-Profit & Government Accounting & Auditing Kenneth R. Cerini, CPA Joel Schleifer, CPA

Public Relations Mark A. Cirelli, CPA/PFS, CFP

Small Business Lawrence Lucarelli, CPA

Sponsorship Paul Becht, CPA Eliatt DiLieto, CPA John Shillingsford, CPA

Young CPAs Brian Michels, CPA Pasquale Rafanelli, CPA, CFE

### **SUFFOLK**

# President's Message

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very successful and well attended. Please see details on page 15.

The Chapter is a great way for CPA's to enhance their careers and network with other professionals. I encourage you to review the calendar of events and attend some of the Chapter's upcoming events.

As always, please contact me or any of the other board members or committee chairs to get more involved in the Chapter.

### - Paul Becht

## Sponsorship Program

Here's your chance to make the most of your membership! Sponsor one of our events and get in front of colleagues, referral sources, and potential clients.



Step One: Choose an event. Golf outings, networking events, technical

workshops, informational seminars, or charitable events.

Step Two: Become a sponsor. At a cost of \$1,000 you receive:

recognition in the Suffolk Chapter newsletter

logo/recognition in all event flyers

opportunity to speak at the event and display space

To take advantage of this great offer, contact one of our Sponsorship Chairs:

John Shillingsford: (631) 434-9500; jshillingsford@avz.com

Eliatt DiLieto: (631) 582-1600, ext. 208; eliattd@ceriniandassociates.com

Paul Becht: (631) 719-3224; pbecht@hrrllp.com



### Welcome!

The NYSSCPA Suffolk Chapter would like to welcome the following new members:

Salvatore Alessandro

Robin Berger

Michelle Bertuccio

Chris Bramfeld

Khanh Bui

Yaroslav Burak

Richard Craig

Glenn Davis

Patricia DeFabio

Valeria Dobrea

Kristen Doherty

Joseph Donohue

Gregory Drocz

Christine Fleming

William Florio

Christine Gillette Debra Gioglio

Sharon Glassman

James Grella

Ira Halperin

Jennifer Hanna

Lisa Hansen

Susan Holder

Robert Huether

Wiiliam Huether

Lisa Kelly

Joshua Kreitzman

Sheldon Kronowitz

Jodi Lauron

Peter Lloret

Veronica Madey

Michael Mastropolo

Joseph McCabe

Michael McCloskey

Arthur McCrum

Michelle McMahon

Katie Mitchell

Lynn Montag

Joseph Nagy

Irina Phillips

Lena Ragen

Yasmin Roman

Carlo Rutigliano

Charles Scarallo

Henry Schaeffer

Michael Schonig

Teresa Spinosa

Victoria Spolnicki

Shilpi Suman

**David Swerling** 

Amber Talmage

Eric Teague

Theresa Tes

Sherry Tsao

Preethi Varghese

Ryan Variello

Edita Vysockyte

Luke Walters

Deborah Werner

Claudine Winston

Eric Yonenson

Osmond Yorke

# Now Accepting Nominations for the 2011-12 Suffolk Chapter Board

The Nominating Committee of the Suffolk Chapter has been set with the following as this year's members:

- 1. John Shillingsford, CPA, Committee Chairperson
- 2. Bob Quarté, CPA
- 3. Cynthia Barry, CPA

Alternate - Ken Cerini, CPA

The Nominating Committee is currently accepting nominations for Board and/or Executive Board positions for the upcoming fiscal year 6/1/11 through 5/31/12. **Nominations will be accepted through January 31, 2011.** 

The election will take place at the March 2011 Joint Chapter Meeting at the Crest Hollow Country Club.

Please forward nominations to:

Mr. John Shillingsford, CPA c/o Albrecht, Viggiano, Zureck and Co., P.C. 25 Suffolk Court Hauppauge, New York 11788

Or email to - jshillingsford@avz.com

### Baby Boomer Exodus: Losing Critical Knowledge

By Gail L. Trugman-Nikol Unique Business Solutions

### Definition: Knowledge Transfer.

An organization's ability to effectively and efficiently convey vital information from employee to employee in a way that keeps projects moving forward, even in the face of the loss of personnel.

Between 2008 and 2025, 29% of the US workers will be of retirement age. These Baby Boomers, the "critical knowledge holders," will take with them their soft skills, practical knowledge, personal experiences and research, which they have provided for their companies. Loss of the Boomer expertise and institutional knowledge could be catastrophic to US businesses.

The recent challenge of our economy has forced many companies to restructure to produce more with fewer people. Our current workforce is exceptionally thin, stretching workers to their limits. While the Generation X and Y employee numbers nearly equal the Boomers', their work/life balance focus intensifies the pressures on our companies. The last thing companies can afford now is to unexpectedly lose employees and further erode knowledge.

An important initiative every company should have on their agenda in 2011

is to safeguard their most valuable asset: "the knowledge their employees possess."

In 2008, the Institute of Corporate Productivity conducted a study; the results are seen below:

- 30% Companies acknowledge they retain knowledge poorly or not at all
- 49% Companies say they do a fair job
- 78% Companies say they do not have a specific person/team responsible for knowledge retention
- 61% Companies don't have a formal knowledge retention initiative started

Capturing, transferring and retaining Boomer employees' knowledge, skills and expertise prior to their retirement will enable the next generation of employees to maintain business continuity. Comprehensive processes involve people at all levels. As you see from the above study, while companies should institute a program to methodically identify and document their significant operational processes, most do not.

Continued on next page



### Baby Boomer Exodus... cont'd

Most companies do not know where to start the knowledge retention process and are not certain of the media to use. We recommend that you look at documentation, both in written and video formats depending on the positions. In an effort to share my expertise, let me offer the following:

- Most positions can be served by documenting the process, including workflows, step-by-step details, and robust usage explanations of forms, checklists, templates, and computer systems. A "walk-through" of the process will reveal if it is performed as prescribed and pinpoint errors and exceptions.
- Technical positions are best served by videotaping the process, along with narration, explaining each step taken.
- Both written documentation and video can be stored on your network or intranet for easy access.

The knowledge retention process is not achieved overnight. There is no magic pill that we can take and no genie in a bottle. Here is a road map that may help you:

 Create an Organization Chart, Job Descriptions, and Workflow Process Analysis

- Identify the Baby Boomers with the knowledge at risk
- Identify the tasks at risk (See bullet one above)
- Gather the information to start the process
- Draft the documents or video the process with the employee
- Walk through the process for accuracy
- Review and make final changes with the employee whose knowledge you have captured
- Finalize your documentation or video

The most valuable asset in your business is <u>not</u> on your balance sheet. The most valuable asset walks out the door nightly; every employee takes with him or her the critical knowledge that runs your business.

What is your plan to capture the critical knowledge that you rely on and how will you transfer it to Generate X and Y employees?

# NYSSCPA

SUFFOLK

### 2010 Toys for Tots Campaign: Another Successful Year!



The Toys for Tots program began in 1947 with Major Bill Hendricks, USCR, and a group of Marine Reservists who collected and distributed 5,000 toys to needy children in the Los Angeles area.

Years ago they arrived with a five-ton truck then added rented vans, next added a 7 ton truck and now they come fully prepared with a tractor trailer.



The story goes that Bill's wife, Diane, crafted a doll and asked her husband to provide it to an organization that would distribute the doll to a needy child at Christmas. When it was found that no such agency existed, Diane told Bill that he should start one. Bill did so in 1947 and the first year was so successful that the Marine Corps adopted the program in 1948 and extended it nationwide.

What began as a grassroots effort by the Suffolk Chapter Young CPA's Committee in 1995 with ten member firms participating, has grown to encompass drop off sites in Nassau, Queens, Brooklyn and Manhattan in addition to Suffolk with over one hundred boxes.



The founding philosophy of "bringing the joy of Christmas to America's needy children" has not changed. The generosity of all participants in our program this year has demonstrated that so many of us are touched by the spirit of the campaign and its mission to provide new unused toys to underprivileged children at Christmas.



On Friday, December 10, approximately 20 members of the United States Marine Corps Reserves from Amityville descended upon the offices of Sheehan and Company CPA, PC in Brightwaters with a tractor trailer as they had in past years. Over the years, the Marines have changed their method of pick up as the collection has grown in epic proportions.

As always, one of the key factors that contributed to the success of the 2010 Toys for Tots campaign was the support provided by Sheehan & Company, CPA, PC, member firms, local businesses, all branches of The First National Bank of Long Island, several branches of State Bank of Long Island, C.W. Post Accounting Society, Pathmark, Cegasa USA and several client offices that participated in the drive.

Over the last year, the continued economic downturn has affected everyone in one way or another. At the start of the sixteenth annual campaign, many of us wondered how this year's collection would be affected by the dwindling economy. Amazingly, the collection this year appeared to be slightly larger than in past years. The official count from the Marines was 113 boxes containing approximately 10,000

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### NYSSCPA

### **SUFFOLK**

### 2010 Toys for Tots Campaign: Another Successful Year!



toys along with a few bicycles and scooters! We were told that we are indeed the **single largest pick up on all of Long Island**! What a wonderful accomplishment!

was made possible by the generous financial support of the firms represented by the Board of Directors and others.



This year we were extremely fortunate to have so many volunteers to the program, it is impossible to name them all without missing someone. Volunteers were needed to obtain boxes from Pathmark, assemble and wrap the boxes, distribute and pick the boxes up from the many locations, coordinate the collection efforts at each location, shop for toys and arrange the collection for the Marines.

Over the course of the past 63 years (1947 – 2010), the Marines have distributed nearly a half a billion toys to close to 250 million needy children and the NYSSCPA-Suffolk Chapter has been an important part of the Amityville collection for the past 16 years. For several years, Marine Toys for Tots Foundation was ranked in the Chronicle of Philanthropy's "Philanthropy 400".



Several volunteers enlisted the efforts of their children this year and educated them on how to help those that are less fortunate. Our shopping trip this year The committee extends their sincere appreciation to the following firms, local businesses and their employees and customers for helping make a difference this holiday season for underprivileged children on Long Island:



Adecco Albrecht, Viggiano, Zureck & Company, P.C Amper, Politizner & Mattia, LLP Armao, Costa & Ricciardi CPAs PC BDO Seidman C.W. Post Accounting Society Caminiti & Cogliati, CPAs, LLP Castellano, Korenberg & Co., CPA's Castle Financial Advisors, LLC Cegasa USA Cerini and Associates Charles Barragato & Company Cousins Paintball Covati and Janhsen, CPA's PC C-Tech Collections Cullen & Danowski, LLP DeTolla & DeTolla DDS, LLP Dr. Seymour Fairfield Mortgage Company First National Bank of Long Island Forest Hill Financial Group

Frendolph Construction Fuocco Group Gaseteria Getry Marcus Stern and Lehrer, **CPAs** Giambalvo, Giammarese, & Stalzer CPA, PC Grassi & Co., CPAs, P.C. Guildnet Holtz Rubenstein Reminick LLP IGA - Fort Salonga Isrealoff Trattner & Co. PC JH Cohn Johnson & Meyer, CPAs, LLP Kids First Pediatrics Lambda Phi Sorority - St. John's University Landmark Foods Margolin, Winer & Evens LLP Moomjian & Waite, LLP O'Donnell Schwartz Glanstein Lilly LLP Owen Petersen & Co. LLP

Pearlman, Schleifer, Perricone Phillip J Palladino CPA PC Pumpkin Patch Day Nursery Robert J. Eckhardt & Co., P.C. Sabino & McIntyre CPA, PC Satty Levine & Ciacco CPA, PC Schwartz & Co, CPA Sheehan & Company, CPA, P.C. Shultheis & Panettieri LLP SITA State Bank of Long Island Storage America Suffolk County District Attorney's Office Suffolk Opthamology Topiderm, Inc. Toys R Us - Bay Shore Tutor Time – Smithtown WeiserMazars, LLP Westbury Partners Wild Maney & Camera Woodhaven Nursing Home

# Learning What It Takes to Be the President of the Suffolk Chapter of the NYSSCPA

By Harold L. Deiters III



Joanne Barry, Richard Piluso, Harold Deiters



NYSSCPA Membership Committee Chair Sherry DelleBovi



Suffolk President-Elect Harold

On December 16, 2010 I had the distinct pleasure as the President-Elect of the Suffolk Chapter to attend the NYSSCPA Chapter Presidents-Elect Workshop at NYSSCPA Headquarters.

The meeting was led by NYSSCPA President-Elect Richard E. Piluso, with a warm welcome and introductions to start the morning.

What followed was amazing discussions of topics designed to help each of the Presidents-Elect get a better understanding of expectations as the President of their respective chapters.

Among the speakers was NYSSCPA Executive Director Joanne Barry, who provided a society update. Topics included recent legislation to the status of the NYSSCPA computer upgrade (boy, was that overdue).

Suffolk Chapter Past President John Shillingsford, along with Gregory Altman, Past President of the Buffalo Chapter, provided personal views of how they handled there roles as President. Then they led a discussion on the secrets of a successful presidency.

Other topics covered included:

• Working together: "It's All About the Members", Sherry L DelleBovi,

Chair, NYSSCPA Membership Committee

- Town Hall Meetings: Format, Pros and Cons and Timing, Richard E. Piluso, NYSSCPA President-Elect
- Chapters & the Department of Member Relations and the Foundation for Accounting Education (FAE), William Pape, Director, Member Relations and Alan Schmelkin, Managing Director, Operations
- Chapter Communications & Public Relations, Colleen Lutolf, Director, Communications
- Chapter Budget Process, Patrick Payano, Controller
- The Role of the NYSSCPA Chapter Vice Presidents, David R Herman, NYSSCPA VP and Martha A. Jaeckle, NYSSCPA VP

The day was absolutely full of great information and provided a great venue for all to ask questions and discuss the good and the not-so-good of past years. I believe this class of Presidents-Elect is now truly knowledgeable on what will be expected of them as President.

My best wishes to all of my fellow President-Elects on what I am sure will be an amazing year.



### Student Outreach

On December 20, 2010, Suffolk NYSSCPA members Harold Deiters of Holtz Rubenstein Reminick LLP and Amanda Yardley of Albrecht, Viggiano, Zureck & Co., P.C. spoke with several classes at the Smithtown East High School to inform accounting students of what accounting is like on a day-to-day basis and to provide the steps needed to move into a career in accounting.

Deiters and Yardley presented to two high school-level classes and two college-level classes. Topics included:

- famous people who started as CPAs and followed their dreams into private industries,
- the differences and similarities of public and private accounting,
- working in firms that vary in size, from the Big Four to sole proprietorships and the type of working environments in each,
- general ranges of compensation within the accounting profession,
- different branches of specialization within accounting,
- various benefits of being a Certified Public Accountant,
- a degree in accounting versus a degree in business administration,
- essential traits for today's accountant,
- details on the requirements of becoming a CPA in New York and the current and upcoming formats of the CPA Exam, and
- the benefits of networking and getting involved in the accounting community.

Students inquired of the steps that students can take to move towards their college careers in accounting, various colleges that both accounting firms recruit from, how internships and involvement in societies can benefit a student's resumé, the steps taken in Deiters' and Yardley's careers so far, and details of the CPA Exam.

By the end of each class, the Smithtown East high school students left their classroom not only with NYSSCPA goodies including pens, highlighters, and packets on the NYSSCPA, but also with a better idea of what to expect in their next few years of school and a glimpse of the real world in accounting.

If anyone is interested in volunteering at a school or their alma mater for future presentations, please feel free to contact Lisa Martinelli-Bowman at <a href="mailto:lisam@owenpetersen.com">lisam@owenpetersen.com</a>.



# Catching Up With...

On December 9, 2010, 23 accountants attended the banking

Construction Contractors/ Real Estate panel discussion of "So What Does a Bank Look For?" Michael Fearon of Bridgehampton National Bank, Bruce Solomon of M &

T Bank and Patrick Hickey of Signature Bank answered many questions from the attendees.

Banks look for a debt to equity of 2:1. This is a rule of thumb. In the real world, the banks want to understand the business. If there is a reason why this ratio is under 2:1, they want to understand why.

Will a bank look at a cash basis financial statement? Yes, on a limited basis. The business should have short term (< 1 year) contracts, have profits and pay income taxes. The owner must also have good credit.

What level of working capital should the business have? This number usually has less significance when compared to debt to equity or profitability. It changes day to day so there is less reliance placed on it.

Will the bank look at a large contractor's financial statements if they are not properly prepared on the percentage of completion method? No, the financial statements must be properly prepared on the percentage of completion basis with all proper schedules. If not provided, the banks will not look at "the deal".

Banks discount intangible assets if not readily saleable. Goodwill cannot be used to pay down credit so it is written off when banks look at the financials. Taxi cab medallions are saleable therefore they are not written off.

Personal guarantees are important because it tells the bank whether the owner believes in the business. If someone won't backup their business plan with a guarantee, then they do not believe in the business.

Bankers are concerned when they have an S Corporation that does not distribute earnings to stockholders after several years of profit. They are concerned that the client knows of a significant event or expense that is in the future that the client is not telling the bank about. The contractor should keep the line of communication open with the bank.

Short term projections are appreciated if provided. Long term projections are not appreciated, especially in public works contractors, because the contractors cannot accurately project winning bids and what margins will be earned.

It was a very informative meeting for all who attended. The committee is looking into their next meeting date and topic. Watch future newsletters for more information. Those looking to join the committee may contact Matthew Covati, CPA at (631) 246-6300.



# Catching Up With...

The chapter's annual tax update was held on December 11, 2010 to a sellout crowd.

Tax Committee Our returning speakers, Bob Katz and Mark Klein, lectured on all the latest changes to the federal and New York state tax laws. Robert Arnold gave a presentation on managing and reducing payroll expenses and Nancy Schess covered various aspects of NY

wage rules and what businesses have to be aware of. Kevin Toole gave a overview of debt cancellation and tax exemptions in bankruptcy and insolvency.

Newcomers Dennis Kucica and Brett Garver covered the topics of succession planning for closely held businesses. Kenneth Laks and Larry Lucarelli finished out the day with an overview of the Patient Protection and Health Care act.

The informative topics and distinguished speakers provided an excellent program. The tax committee would like to thank all of the speakers for their commitment to the chapter and for donating their time.

If you missed the December update, don't worry, we are hosting another all-day update.

January is a good time to get a head start on your continuing education credits. Coming up on January 20 is our second annual all day East End tax update, at the Hilton Garden Inn in Riverhead. (It's right across the street from the Tanger outlets so you can get some bargains in the process.) See the registration form on page 15.



### Mark Your Calendar...

#### **JANUARY 19, 2011**

Emerging Technologies committee meeting. Details on page 14.

#### JANUARY 20, 2011

East End All-Day Tax Seminar. Hilton Garden Inn, Riverhead. Details on page 15.

#### **JANUARY 25, 2011**

Joint event with the IMA. "Health Care Reform." Details on page 16.

#### **FEBRUARY 17, 2011**

Cooperation with Attorneys committee meeting: Privacy and Data Security. Details on page 17.

#### MARCH 24, 2011

Cooperation with Bankers Networking event. Details on page 18.

#### **MAY 2011**

Banker/CPA golf outing

#### MAY 2011

Employee Benefits event.

For up-to-the-minute chapter activities, visit

www.nysscpa.org/leadership/listing .cfm?ID=130&App=150

### Committee Chairs!

Make sure to get all future meeting dates to Mark A. Cirelli at maccpa@optonline.net

### To Encrypt or Not to Encrypt...

The Emerging Technologies Committee invites you to learn about



# Protecting Your Important Communications:

Will You Need E-Mail Encryption?

Wednesday, January 19, 2011 8:00 to 10:00 a.m.

at "TD University"
TD Bank, 324 South Service Road, Melville

### 2 FREE CPE credits

Continental breakfast will be served.

Space is limited to the first 40 registrants!

RSVP to Mike Muzzy, CPA: MMuzzy@equitytransfers.com

### Get'cher CPE Credit...

The Suffolk NYSSCPA Taxation Committee invites you to the



# Suffolk Chapter East End Tax Conference

Thursday, January 20, 2011 8:30 a.m.-5:00 p.m. (Check-in begins at 8:00 a.m.)

at Hilton Garden Inn Route 58 (2038 Old Country Road) Riverhead, New York 11901

Members: \$150 • Non-Members: \$250

### 8 CPE credits FAE Course Code: 28608126

- Federal tax update
- NYS update
- Debt cancellation and tax exemptions
- Business succession
- Managing payroll expenses
- NYS Wage & Hour update
- Patient Protection & Affordability
   Act
- Health Care & Education Reconciliation Act of 2010

#### SUFFOLK CHAPTER EAST END TAX CONFERENCE

Register online at www.nysscpa.org
Register by fax at (866) 495-1354 • Register by phone at (800) 537-3635
Or by mail:

Name:
Firm:
Address:
City, State, Zip:
Telephone:
E-mail:
CPA license number:

Please make checks payable to FAE and mail to:

Foundation for Accounting Education PO Box 34782 Newark, NJ 07189-4782

# Tax & Health Care Update...







# Quarterly CPE Breakfast Seminar: Tax and Healthcare Reform Updates

Tuesday, January 25, 2011 8:00 to 10:00 a.m.

Registration, Breakfast, and Networking begin at 7:45 a.m.

at 58 South Service Road, Melville

### 2 CPE credits | Free for IMA Members | \$25 Non-members

With both tax rate and healthcare changes on the horizon, financial management and forecasting has never been more challenging. IMA-Long Island, together with the Suffolk County Chapter of the New York State Society of CPA's has assembled a panel of experts to help you plan and make important decisions.

#### Topics covered will include:

- Analysis and discussion on the recently enacted 2010 Tax Relief Act and the 2010 Health Care and Education Reconciliation Act.
- How do these Acts affect the business community, clients, and customers?

#### **Tax Update Panelists:**

Arnold Haskell, CPA, Holtz Rubenstein Reminick LLP Lance Christensen, CPA, MS, Margolin, Winer & Evens LLP

#### **Health Care Update Panel:**

Kenneth Laks, CPA, Albrecht, Viggiano, Zureck & Company, P.C. Robert Israel, CLU, Long Island Planning Group, Ltd. Craig Sobocinski, Ed. D., Professional Group Plans

### RSVP to John P. Fodera: —

John.Fodera@eisneramper.com or (631) 756-5382

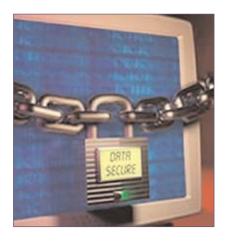
Sponsored by:





### How Safe is Your Data?

The Cooperation with Attorneys Committee and Nixon Peabody LLP invite you to learn more at a



# Privacy & Data Security Panel Discussion

Thursday, February 17, 2011 6:00 to 8:00 p.m.

at Nixon Peabody LLP 50 Jericho Quadrangle Jericho, NY 11583

### 1 CPE credit | 1 CLE credit | Refreshments provided.

#### Panel Topics:

How Exposed is Your Business? ID Theft and Privacy Ester Horowitz, CMC, CITRMS

Laws, Liability, Protection, Workplace Changes: What do businesses need to know now? Alan Heyman and Kevin Viaña

The Lawyer's Perspective on Security Breaches Lindsay Maleson and Rebecca Simone

#### Moderated by

Harold L Deiters III, CPA/ABV/CFF, CFE, CFFA Holtz Rubenstein Reminick LLP

Registration is limited to 70 people. Reserve your spot early!



## Networking with Bankers...

The Cooperation with Bankers And Other Credit Grantors Committee invites you to the



# Joint Nassau/Suffolk Spring Chapter Meeting: An Evening of Networking

Thursday, March 24, 2011 Crest Hollow Country Club • Woodbury, NY

6:00 p.m. – 8:30 p.m. *Networking, cocktails, buffet dinner* 

\$50 in advance \$60 at the door

RSVP REQUIRED by March 18, 2011

Open to all NYSSCPA members, bankers, and other professionals

Name:	Please make checks payable to
Firm:	NYSSCPA Nassau Chanter and mail to:
Address:	
City, State, Zip:	Castellano, Noremberg & Co., CEAS, E.C.
Telephone:	Hicksville, New York 11801
E-mail:	(516) 937-9500



### Take Me Out to the Ball Game ...



# Suffolk Chapter's 10th Annual Long Island Ducks Outing & Picnic

### Long Island Ducks vs. Road Warriors Friday, June 17, 2011

Picnic + Ticket (10 years and older): \$30 each
Picnic + Ticket (9 years and younger): \$24 each
Ticket only: \$10 each

The event will begin at 5:30 p.m. with an "all you can eat" picnic buffet – hamburgers, hot dogs, chicken & ribs. The game will follow immediately, at 7:25 p.m. Come to the ballpark and support Suffolk County's own minor league baseball team and have fun with your fellow Suffolk Chapter CPAs and their familes.

THIS EVENT IS USUALLY A SELL-OUT! We need to provide a final head count by Wednesday, May 14, 2011, so don't delay.

**E-mail your reservation now to Luke Walters, CPA:** <u>LWalter@sheehancpa.com</u> Then, mail in your payment with the form below.

	ndee(s) at \$24; attendee(s) at \$10 = enclosed.  n one attendee, attach a list of names.
Name:	Please make checks payable to
Firm:	NVSCCPA Suffalk chanter and mail to.
Address:	Maliana Dawhalli CDA
City, State, Zip:	HOILZ RUDEIISLEIII REITIITICK ELF
	Mahilla NV 11747
Telephone:	(631) 719-3223
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### Fun and Games - Sudoku

				6		5	4	
		3	8					
6					2		7	9
					5		8	7
		5				4		
2	6		9					
1	2		6					4
					9	7		
	8	4		3				

This is a hard one... Before busy season kicks in, see if you can figure it out!

LAST MONTH...

WONDERWORD = FRUITS



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