

New Jersey Society of Certified Public Accountants

EMPLOYEE HANDBOOK

AND

**STAFF INFORMATION
BOOKLET**



Welcome to the New Jersey Society of Certified Public Accountants

It's a pleasure to welcome you to the New Jersey Society of Certified Public Accountants (NJCPA). We want you to know something about the nature of your organization and its services, and your opportunities and obligations as a NJCPA employee.

We all strive to create a work environment that is positive and productive. For everyone to work at the peak of efficiency and effectiveness, we encourage teamwork. We are aware of the fact that most, if not all, of our jobs are interrelated and that how we approach our day and our work affects others. We encourage a positive, energetic and enthusiastic commitment to our organization and to working with each other. Consequently, we've adopted the following core values:

- We respect all individuals.
- We build open and honest relationships while contributing to a positive and productive team environment.
- We are passionate and open-minded to foster collaboration and discovery.
- We are accountable.
- We pursue growth and learning.
- We provide excellent service to WOW our members.
- We value diversity both within the membership and workforce.

To provide you with information and answers to some questions we prepared this *Handbook* to serve as an easy reference to the general operating guidelines of the NJCPA.

The information in this edition of the *Handbook* replaces all previous written communications on employee work-related policies and benefits. The NJCPA reserves the right to review, amend or change them and make exceptions if unusual circumstances arise. Any exception shall be at the discretion of the CEO & Executive Director and not be considered a precedent or change in policy.

This Handbook is not a contract of employment. Just as each employee may resign employment at any time for any reason, the NJCPA reserves its right to terminate employment at any time, without notice, for any reason. Employment is terminable at will. No supervisor, manager or representative of the NJCPA has any authority to enter into or authorize any agreement, contract or guarantee of employment, whether oral or written, which is inconsistent with the NJCPA's right to terminate employment at any time, with or without cause.

Please take the time to review the information contained in this *Handbook*. If you have any questions, direct them to your supervisor or the Chief Operating Officer.

We hope that your experience here will be challenging, enjoyable and rewarding. Again, welcome!

Sincerely,



Ralph Albert Thomas
CEO & Executive Director

Employee Acknowledgement Form

The *Employee Handbook* describes important information about this organization, and I understand that I should consult the Chief Operating Officer regarding any questions not answered in the handbook.

The information in this *Handbook* replaces all previous written communications on employee work-related policies and benefits. The NJCPA reserves the rights to review, amend or change them and make exceptions if unusual circumstances arise. Any exception shall be at the discretion of the CEO & Executive Director and not be considered a precedent or change in policy.

MY EMPLOYMENT RELATIONSHIP WITH THE NEW JERSEY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS IS AT WILL. ACCORDINGLY, EITHER THE NJCPA OR I CAN TERMINATE THE RELATIONSHIP AT WILL, WITH OR WITHOUT CAUSE, AT ANY TIME.

FURTHERMORE, I ACKNOWLEDGE THAT THIS HANDBOOK IS NEITHER A CONTRACT OF EMPLOYMENT NOR A LEGAL DOCUMENT. I HAVE READ THE HANDBOOK, AND I UNDERSTAND THAT IT IS MY RESPONSIBILITY TO COMPLY WITH THE POLICIES CONTAINED IN THIS HANDBOOK AND ANY REVISIONS MADE TO IT.

Employee's Signature

Date

Employee's Name (Please Print)

Submit original to the Chief Operating Officer and retain a copy with your *Handbook*.

Employee Handbook Contents

Getting Started.....	11	Outside Employment.....	29
Introductory Statement.....	11	Email Policy.....	29
History of NJCPA.....	12	Internet Policy.....	30
Equal Opportunity Employer.....	12	BYOD Policy.....	30
Diversity Commitment Statement.....	12	Social Media Guidelines.....	33
Americans with Disabilities Act Policy.....	12	Your Work Place.....	35
Anti-Harassment Policy.....	13	Hiring of Relatives.....	35
New Jersey Conscientious Employee		Emergency Evacuation Procedures.....	35
Protection Act (CEPA) Notice.....	17	Smoking.....	35
Immigration Law Compliance.....	18	Alcohol and Drugs.....	36
Employee Conduct and Work Rules.....	19	Violence in the Workplace Policy.....	36
Personnel Records.....	19	Security Inspections.....	36
Change In Status.....	19	No Solicitation.....	37
Employment References.....	19	Termination of Employment/Discipline.....	38
NJCPA Employee Code of Conduct.....	19	Voluntary and Involuntary Terminations.....	38
Your Job.....	20	Discipline.....	38
Job Descriptions.....	20	Medical, Life and Disability Insurance/	
Employment Classification.....	20	Benefits.....	41
Office Hours and Overtime.....	20	Workers' Compensation Insurance.....	41
Timekeeping.....	20	Social Security.....	41
Reporting Office Absences.....	21	Temporary Disability Insurance.....	41
Flex Time Guidelines.....	21	State Unemployment Insurance.....	41
Lunch Period.....	21	Group Medical Insurance.....	41
Travel Time.....	21	Group Dental Insurance.....	41
Compensation Structure.....	21	Disability Insurance.....	42
Getting Paid.....	21	Group Life Insurance.....	42
Periodic Performance Evaluations.....	21	Retirement Program.....	42
Staff Training.....	22	COBRA.....	42
Advancement.....	22	Premium-Only Plan.....	42
Problem-Solving Procedures.....	22	Paid Time Off and Holidays.....	43
Expense Reporting and Reimbursement.....	23	Paid Time Off.....	43
Travel Expenses.....	23	Holidays.....	44
Gratuity Guidelines.....	24	Leaves of Absence.....	45
Membership in Professional or Technical		Paid Leaves of Absence.....	45
Organizations.....	24	Unpaid Leaves of Absence.....	46
Inclement Weather and Office Closings.....	24	Telecommuting.....	48
Your Responsibilities.....	26	NJCPA Telecommuting Policy.....	48
Confidential Material.....	26	NJCPA Telecommuting Agreement.....	52
NJCPA Spokespersons.....	26	Telecommuting Evaluation.....	53
Dress Code.....	27	Appendix A.....	55
Personal Telephone Calls.....	28	New Jersey Society of CPAs (NJCPA)	
Cell Phone Usage.....	28	Employee Code of Conduct.....	55
Injuries on the Job.....	29	Acknowledgement: NJCPA Code of	
Personal Safety.....	29	Conduct.....	60

Getting Started

Introductory Statement

This *Handbook* has been designed to help you get to know the NJCPA better. The organization takes its responsibility to keep you informed on all policies and procedures that affect your job very seriously. This *Handbook* is a summary of those policies and procedures, the benefits to which you are entitled, and the obligations you assume as an employee.

Many of the policies, procedures and benefits described generally in this manual are covered in detail in official documents, which are modified from time to time and which are readily available for your inspection by contacting the Chief Operating Officer. These official texts cover the NJCPA Diversity Commitment Statement, NJCPA Employee Code of Conduct, disability insurance, health insurance, dental insurance, life insurance and retirement benefits, and are controlling documents and govern entirely over any statement made in this *Handbook* or by any supervisor. *Where there are no official documents, what is stated in this manual is in effect.*

Although it is the NJCPA's present intention to continue these employment policies, procedures and benefits, we reserve the right whether in an individual case or more generally, to alter, reduce or eliminate any policy, procedure or benefit, in whole or in part, without notice. Moreover, personnel actions taken or decisions made by the CEO & Executive Director will not necessarily be reversed or modified if certain policies or procedures are not followed. Rather, the facts and circumstances will be evaluated to determine appropriate action.

Supervisors are without the authority to bind the NJCPA to continue any policy, procedure or benefit contrary to what is stated in this *Handbook* or in the official text.

Please read your *Handbook* carefully, and keep it for future reference. If you have any questions or would like more information, please do not hesitate to consult the Chief Operating Officer.

History of NJCPA

The NJCPA represents more than 14,000 members who reside and/or work in New Jersey. It is a nonprofit organization, incorporated in 1898 to continually promote high professional and ethical standards of the accounting profession in the State of New Jersey and to serve the interest of its members and the public.

The organization's mission is broad and includes:

- Providing membership community
- Supporting education
- Encouraging high professional standards
- Advocating for the CPA and public interests

The NJCPA channels many of its activities through committees/groups and chapters.

Equal Opportunity Employer

The NJCPA is committed to a policy of equal opportunity for all employees. It is the policy that no potential or current employee be denied the opportunity for employment or advancement because of race, creed, color, national origin, ancestry, age, marital status, sex, physical handicap, affectional or sexual orientation, selective service classification or any other factors unrelated to the job.

Diversity Commitment Statement

The NJCPA is committed to being recognized as the premier statewide professional organization. To achieve this objective, the organization must lead in encouraging, valuing and fostering diversity in its membership and in the workforce. We reaffirm the importance of efforts to diversify our profession and promote workforce diversity. Therefore, in principle and in practice, the NJCPA will continue to identify, recognize and support strategies and efforts within the organization and the profession that are dedicated to achieving this objective.

Americans with Disabilities Act Policy

The Americans with Disabilities Act (ADA) and the New Jersey Law Against Discrimination (NJ LAD) prohibit discrimination against a qualified individual with a disability in job application procedures, hiring, compensation, training, advancement and other terms, conditions and privileges of employment. These laws also require employers to provide reasonable accommodations for disabled employees. It is the NJCPA's policy to fully comply with state and federal law.

Reasonable accommodations will be made for all known impairments to ensure equal opportunity in the application process, to enable employees with disabilities to perform the essential functions of the job, and to enjoy the benefits and privileges of employment that are enjoyed by employees without disabilities. In order for a person to obtain the protections offered by law, an individual must be "disabled" according to applicable law(s) or have a record of impairment, or be regarded as having an impairment.

ADA Personnel Procedures

1. Employment decisions shall be based on the principles of equal employment opportunity and nondiscrimination.
2. The NJCPA shall recruit, hire, train and promote in all job titles without regard to whether an individual is disabled.

3. All other personnel actions, such as those involving compensation, benefits, training, tuition assistance, transfers, demotions, terminations, layoffs and recalls, and social recreation programs shall be administered on a nondiscriminatory basis, in accordance with state and federal law.
4. In accordance with state and federal law, the NJCPA will not discriminate in any way against an individual, whether or not disabled, because that individual has a known relationship or association with an individual who has a disability. Furthermore, employment opportunities or benefits for which an individual is eligible will not be denied to an individual, whether or not that individual is disabled, because that individual has a known relationship or association with an individual who has a disability.
5. As applicable under federal and state law, the NJCPA will provide a reasonable accommodation to an employee with a known disability to enable such employee to perform the essential functions of his or her job and to enjoy the benefits and privileges of employment that are enjoyed by employees without disabilities.
6. Requests for reasonable accommodation should be made in writing and submitted to the Chief Operating Officer. Written requests will be retained for a period of one year from the date record was made, or personnel action taken, whichever is later.

Anti-Harassment Policy

The NJCPA is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has a right to work in a professional atmosphere that promotes equal employment opportunities and prohibits discriminating work practices, including harassment. It is therefore the expectation that all relationships among individuals associated with the NJCPA be business-like and free of bias and prejudice. Illegal harassment and improper interference with the ability of employees to perform their job duties is prohibited. The NJCPA's policy against harassment applies to employees and non-employees.

Each employee is responsible for contributing to a harassment-free work environment, and management is strictly responsible for maintaining an atmosphere free of discrimination and harassment, sexual or otherwise. Reporting of all perceived incidents of harassment is required as outlined below. Retaliation against any individual who reports or participates in the investigation of a report of harassment is prohibited. Retaliation in violation of this policy is grounds for dismissal.

Mandatory Reporting of Harassment

If you observe or experience any job-related harassment based on your race, age, sex, sexual orientation, national origin, disability or another factor, or believe that you have been treated in an unlawful, discriminatory manner, promptly report the incident to your supervisor, who will investigate the matter and take appropriate action, including reporting it to the Chief Operating Officer. If you believe it would be inappropriate to discuss the matter with your supervisor, you may bypass your supervisor and report it directly to the Chief Operating Officer or CEO & Executive Director, who will undertake an investigation. Your complaint will be kept confidential to the maximum extent possible. *Concerns may also be submitted anonymously to the Hotline Service, which is created solely for this purpose and is managed and staffed by an outside company in order to maintain the anonymity of the source. Contact information is as follows: Values Line Toll-Free Number 888-475-8376.*

Conduct by Non-Employees

- This policy extends to conduct of non-employees that affect employees while they are working. Consequently, conduct by volunteers, vendors or any other individual, which, if conducted by an employee, would be in violation of this policy, will not be tolerated. This policy requires employees to immediately report such offensive conduct to their supervisor or the Chief Operating Officer.

Concerns may also be submitted anonymously to the Hotline Service, which is created solely for this purpose and is managed and staffed by an outside company in order to maintain the anonymity of the source. Contact information is as follows: Values Line Toll-Free Number 888-475-8376.

Prohibition Against Sexual Harassment

- Sexual harassment occurs whenever unwelcome sexual conduct occurs in the work place. Such unwelcome advances, requests for sexual favors or other verbal, written, physical or visual conduct of a sexual nature constitute sexual harassment when:
 - Submission to such conduct is explicitly or implicitly made a term or condition of an individual's employment; or submission to or rejection of such conduct is used as a basis for employment decisions affecting the individual; or
 - Such intentional or unintentional conduct has the purpose or effect of unreasonably interfering with an associate's work performance or creating an otherwise hostile, intimidating or offensive working environment.
 - A hostile or offensive working environment is classified by unwanted, repeated and severe or pervasive conduct that has sexual overtones. For example:
 - Ongoing patterns of crude jokes and sexual and/or sexist remarks/innuendoes;
 - Inappropriate text or email messages;
 - Inappropriate visual contacts (e.g., leering or staring at another's body) or physical contacts (e.g., intentional touching in a sexually offensive manner);
 - Unwelcome sexual advances, propositions or repeated requests for dates or other social engagements; or
 - Expectations of working in an area where sexually suggestive or derogatory language or visual depictions are present (e.g., computer graphics, photos, posters, cartoons or other print material).
- Unwelcomeness is determined by reaction to a behavior by a recipient, not by the intention of the person initiating it. Conduct is unwelcome if the recipient did not initiate it and regards it as offensive. Conduct such as consensual joking, teasing, touching, etc., does not amount to harassment if it is not unwelcome or offensive to any direct recipients or indirect observers.

Obligations of Employees

- Illegal harassment can be dealt with by requesting the harasser to stop unwanted behavior and reporting the incident to his or her supervisor, or by filing a formal complaint with the Chief Operating Officer or the CEO & Executive Director. *Concerns may also be submitted anonymously to the Hotline Service, which is created solely for this purpose and is managed and staffed by an outside company in order to maintain the anonymity of the source. Contact information is as follows: Values Line Toll-Free Number 888-475-8376.*
- If you find conduct/remarks offensive, you should try to deal directly with the harassment when it occurs but also let your supervisor or another member of the management team know that you found the conduct offensive.
 - Clearly and promptly make your displeasure known to the offender.
 - Explain that the behavior is offensive and unwelcome. Say specifically what you want or don't want to happen (e.g., "I would appreciate it if you would not tell that kind of joke in front of me.").

- If the harasser persists, repeat your request to stop, using stronger language (e.g., “If you tell those jokes to me again, I will be left with no choice but to report your behavior to my supervisor or the Chief Operating Officer.”)
- **Note:** This section does not mean you *must* confront the harasser before you can report the harassment to someone else or make a formal complaint. Circumstances may make it difficult for you to discuss this directly with the harasser.
- *Inform Others:* Incidents of harassment should be reported immediately to your supervisor or the Chief Operating Officer. If the behavior is directed at you and you are uncomfortable talking to your supervisor, or if the supervisor is not available, or if the supervisor is the harasser, report the conduct to the Chief Operating Officer. If you are aware of continuing instances of harassment against someone else, report the incidents to your supervisor or the Chief Operating Officer. *Concerns may also be submitted anonymously to the Hotline Service, which is created solely for this purpose and is managed and staffed by an outside company in order to maintain the anonymity of the source. Contact information is as follows: Values Line Toll-Free Number 888-475-8376.*
- *File Formal Complaint:* If you experience/witness harassment, you can make a complaint with the CEO & Executive Director or the Chief Operating Officer. You don’t have to report the incident to your supervisor first, especially if he/she is the alleged harasser. Your complaint will be taken seriously and handled sensitively. *Concerns may also be submitted anonymously to the Hotline Service, which is created solely for this purpose and is managed and staffed by an outside company in order to maintain the anonymity of the source. Contact information is as follows: Values Line Toll-Free Number 888-475-8376.*

Confidential Complaint Investigation Procedures for Harassment Complaints

- A complaint is investigated discreetly, impartially and promptly. It is coordinated by the Chief Operating Officer and will normally begin promptly after the complaint is received. The matter will be resolved in a fair and timely manner. Confidentiality will be maintained to the extent permitted by the circumstances.

Obligations of Supervisors

- Supervisors and managers who observe harassment or receive a complaint, or are otherwise aware of a harassment situation, are to immediately contact the Chief Operating Officer.

Post Investigation

- Any employee or member of management who is found to have violated this policy will be subject to appropriate discipline.
- Those involved will be informed of the findings as soon as possible after completion of the investigation.
- Periodic follow-ups by appropriate management and/or the Chief Operating Officer will be made to be sure the harassment has been eliminated and there has been no retaliation against anyone for taking action to stop the behavior.

Appropriate Discipline

- If, after a complete investigation, the NJCPA determines that an employee or another individual is guilty of harassing another individual, appropriate disciplinary or other action will be taken against the offending person, up to and including termination of employment.

Retaliation Prohibited

- The NJCPA prohibits any form of retaliation against any employee for filing a bona fide complaint under this policy or for assisting in a complaint investigation. However, if, after investigating any

complaint of harassment or unlawful discrimination, the NJCPA determines that a complaint is not bona fide, was not made in good faith or that an employee has provided false information regarding a complaint of harassment, disciplinary action may be taken against the individual who filed the complaint or who gave the false information.

Employees experiencing harassment issues not addressed in this policy should immediately contact the Chief Operating Officer or CEO & Executive Director for assistance or counseling.

New Jersey Conscientious Employee Protection Act (CEPA) Notice

The Conscientious Employee Protection Act (CEPA) protects employees from retaliatory discharge arising out of “whistle blowing” activities. A whistleblower is “an employee who refuses to engage in and/or reports illegal or wrongful activities of his employer or fellow employees.”

The NJCPA and its affiliated organizations expect officers, trustees, other volunteer leaders and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization and affiliated organizations must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the NJCPA’s Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by employees, trustees, officers and other volunteer leaders of the organization, on a confidential and anonymous basis.
- The submission of concerns regarding violations or suspected violations of the policies and procedures outlined in this *Handbook*, Standards of Conduct for NJCPA Leaders and NJCPA Employee Code of Conduct by employees, trustees, officers and other volunteer leaders of the organization, on a confidential and anonymous basis.
- The receipt, retention and treatment of complaints received by the organization.
- The protection of trustees, volunteers and employees who report concerns from retaliatory actions.

Reporting Responsibility

- Each trustee, volunteer leader and employee of the NJCPA has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of the policies and procedures outlined in this *Handbook*, Standards of Conduct for NJCPA Leaders and NJCPA Employee Code of Conduct (hereinafter collectively referred to as Concerns).

Authority of Audit Committee

- All reported Concerns will be forwarded to the Audit Committee from the Hotline Service in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Trustees, with respect to all reported Concerns.

No Retaliation

- This Whistleblower Policy is intended to encourage and enable trustees, volunteer leaders and employees to raise Concerns within the NJCPA for investigation and appropriate action. With this goal in mind, no trustee, volunteer leader or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer leader or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

- *Employees.* Employees are encouraged to discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern confidentially to the Chief Operating Officer. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Chief Operating Officer. *Concerns may also be submitted anonymously to the Hotline Service,*

which is created solely for this purpose and is managed and staffed by an outside company in order to maintain the anonymity of the source. Contact information is as follows: Values Line Toll-Free Number 888-475-8376.

- The Chief Operating Officer is required to promptly report the Concern to the Hotline Service, which has specific and exclusive responsibility to investigate all Concerns. If the Chief Operating Officer, for any reason, does not promptly forward the Concern to the Hotline Service, the reporting individual should directly report the Concern to the Hotline Service.
- *Trustees and Other Volunteers.* Trustees and other volunteer leaders should submit Concerns to the Hotline Service. Contact information is as follows: Values Line Toll-Free Number 888-475-8376.

Handling of Reported Violations

- The Hotline Service will notify the Audit Committee Chair of all reported Concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee, President, CEO & Executive Director and Chief Operating Officer of any such report.
- All reports will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the Board of Trustees, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.
- The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the policies and procedures outlined in this *Handbook* and the NJCPA Code of Conduct. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

- Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
- Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Questions or Clarification Related to This Policy

- All questions or other clarifications of this policy and its related responsibilities should be addressed to the Chief Operating Officer.

Immigration Law Compliance

The organization is committed to employing only United States citizens and aliens who are authorized to work in the United States and comply with the Immigration Reform and Control Act of 1986. As a condition of employment, each new employee must properly complete, sign and date the first section of the Immigration and Naturalization Service Form I-9. This also applies to rehired employees.

Employee Conduct and Work Rules

Implicit throughout this *Handbook* is employee conduct and work rules to assure efficient operations and provide the best possible work environment. The NJCPA expects employees to follow these rules of conduct to protect the interests and safety of all employees and the NJCPA.

When there is a violation of a rule, your supervisor may call it to your attention, either by verbal or written warning depending on the seriousness or repetitiveness of the violation. If you violate an NJCPA policy or engage in serious misconduct, more severe discipline may result, up to and including termination. You should understand, though, that this *Handbook* does not and cannot set forth all rules of conduct, work rules and NJCPA policies for which discipline, including termination, may be imposed.

Furthermore, to the extent that such rules and policies are set forth herein, they do not limit the NJCPA's right to terminate the employment relationship at any time, with or without cause. It is hoped that most issues can be resolved fairly and expeditiously on an informal basis, with formal disciplinary procedures a last resort. All communications and notifications concerning formal disciplinary actions should be in writing and made a part of the employee's personnel file.

Personnel Records

If you wish to review your personnel file, you should make a request to the Chief Operating Officer.

Change In Status

It is important that your employment records are kept accurate and up-to-date. It is the responsibility of all employees to notify the Chief Operating Officer concerning any of the following:

- Change of address and/or phone number and/or personal email address
- Change in person to be notified in case of emergency
- Legal change in name
- Change in marital status
- Change in dependent status

Employment References

Requests for employment references relating to former or current employees should be referred to the Chief Operating Officer. The Chief Operating Officer shall release only dates of employment and confirmation of job title and salary, unless a written authorization to provide more current information is received from the current or former employee. Any employee who violates this policy will be subject to disciplinary action (including possible discharge), even if he or she does not benefit from the disclosed information.

NJCPA Employee Code of Conduct

The organization's Board of Trustees has approved the employee code of conduct found in Appendix A of this *Handbook*. Upon reading the code please complete the acknowledgement form indicating that you have received a copy of, understand and will comply with the policy. Return the form to the Chief Operating Officer.

Your Job

Job Descriptions

You have received a written description of your position and you have been told whether your job is considered exempt or non-exempt as defined by the Fair Labor Standards Act. At times you may be asked to perform duties outside of the written description. If you have questions or concerns about your job status or about any aspect of your position, please talk to the Chief Operating Officer. Your job description will be reviewed on an annual basis, and your suggestions and recommendations regarding the position will be considered.

Employment Classification

The organization has several job classifications that reflect work schedules, employment status and level of benefits:

- Regular employees are hired by the NJCPA to fill authorized positions, both full and part-time.
- Temporary employees are hired by the NJCPA for a specific duration (e.g., “Summer Only,” student interns).
- Consultants contract with the organization to provide services on a fee-for-service basis. They are not employees of the NJCPA.

Office Hours and Overtime

Office hours are 8 a.m. to 5:30 p.m. Monday through Friday. Exempt staff is required to work a minimum of 40 hours per week while non-exempt staff is required to work 37.5 hours per week. You may be required to work hours other than the above. All overtime work for non-exempt staff must receive supervisor’s authorization before the hours are worked.

Overtime compensation is paid to all non-exempt employees. For purposes of calculating overtime pay, the workweek begins on Sunday and ends on Saturday. Hours worked by non-exempt employees in excess of 40 in any one work week are compensated at time and one-half the regular straight time rate. Hours between 37.5 and 40 in any one workweek are compensated at the regular straight time rate. For salaried, non-exempt employees, the regular straight time rate is the bi-weekly salary divided by 75. Medical leave, paid time off and holidays are not included as hours worked for the calculation of overtime.

If a non-exempt employee works on a recognized holiday, he or she will receive wages at one and one-half times his or her straight-time rate for the hours worked on the holiday.

Timekeeping

Federal and state laws require us to keep an accurate record of time worked in order to calculate your pay and benefits. NJCPA uses the ADP online Time and Attendance portal to record time workforcenow.adp.com. The accounting department will provide instructions in using the Time and Attendance application.

Non-exempt employees are assigned to a work schedule so that their online timecard is easily populated by selecting the “use schedule” feature that will display their start and end times. The start and end times reflected in the timecard can be changed as needed. However, there will be no compensation for early sign in or late sign out unless overtime work has been requested of you and approved by a manager. Non-exempt employees are expected to process the time they begin and end work, PTO hours or sick hours at the end of each day or the start of the next day. Exempt employees are only required to populate PTO hours and sick hours using the online timecard.

Managers must approve online timecards for each pay period. Managers will address any questions or concerns before approving timecards and will ask an employee to make any required changes to the timecard before approval.

Reporting Office Absences

All paid time off, with the exception of sick time, must be requested in advance via the ADP Time and Attendance portal. Using the portal will ensure your PTO will automatically populate on your timecard. Your immediate manager will approve all PTO, with the exception of sick time, in advance. Once it is approved, an email notification should be sent to outoffice@njcpa.org. All other absences (meetings, conferences, sick time, etc.) should be reported to your immediate manager along with email notification to outoffice@njcpa.org.

Flex Time Guidelines

An employee may take advantage of flex time benefits by opting to come in on Mondays at 2 p.m. or leave on Fridays at 12 p.m. Employees wishing to use the flex time benefit would need to work the extra hours within the same week. Each manager will coordinate his/her own department to determine when flex time will work and determine adequate coverage.

Lunch Period

Activities, projects and phone calls continue throughout the day, so each area of operation should be staffed at all times. Rotating lunch hours between 12 p.m. and 2 p.m. enables us to provide coverage in each area. This procedure should affect only two employees in each department, those who take lunch from 12 p.m. to 1 p.m. and 1 p.m. to 2 p.m. All other staff members in that area of operation should generally take lunch from 12:30 p.m. to 1:30 p.m. Non-exempt employees should take a minimum of a 30-minute lunch between 12 p.m. and 2 p.m.

Travel Time

Travel required to perform your responsibilities, during normal working hours on any day of the workweek, is compensated. Travel to and from an alternate site for work (hotel, conference center) is compensated to the extent it exceeds the time it would normally take to commute to and from the office.

Travel time on non-working days is 100-percent compensated.

Compensation Structure

The NJCPA strives for compensation to reflect the market, individual performance and the success of the NJCPA in meeting its goals and objectives. The NJCPA compensation structure incorporates the use of market ranges for each position. Market pricing is reviewed and adjusted annually, where appropriate, to maintain appropriate internal relationships and market conditions.

Getting Paid

You are paid bi-weekly on Fridays. Salaried employees are paid salary through the date of the paycheck. Hourly employees are paid for all hours worked through the Saturday prior to payday. Overtime pay is paid for all hours worked through the Saturday prior to payday. In the event that a regularly scheduled payday falls on a holiday, you will be paid on the last day of work before the holiday.

Periodic Performance Evaluations

You and your supervisor are encouraged to discuss job performance and goals on a regular basis. Formal performance evaluations are normally conducted within six months after you commence employment with the NJCPA and three months after you're assigned a new position. This enables you and your supervisor to discuss the job responsibilities and performance requirements of the new position. Additional formal performance reviews are normally conducted at least annually thereafter to provide both you and your supervisor the opportunity to discuss the prior year's performance objectives, identify and correct weaknesses, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals. A plan for development and a performance plan for the next year are also prepared as part of the evaluation process. These reviews become a permanent part of your personnel record.

Staff Training

Staff training is an integral part of your professional development. Courses, in-house training manuals or magazines that will assist you in accomplishing your job responsibilities will be outlined during your performance evaluation as part of your plan for development.

You should submit training requests to your supervisor for initial approval. The request should then be submitted to the Chief Operating Officer for final review and approval. The NJCPA will reimburse you 100 percent for any course and related materials that it requests you to attend as part of your professional development.

Advancement

The management of the NJCPA encourages every employee to increase knowledge, skills and responsibility. The NJCPA believes in making decisions based on individual merit and prefers to promote from within if a candidate can be found who meets the needs of the organization.

Problem-Solving Procedures

If you have job-related suggestions, questions or problems, you should discuss them with your immediate supervisor and present a recommended solution to him or her. Your supervisor will evaluate the facts and provide you with a timely solution or explanation. If you do not receive a satisfactory answer or settlement from your immediate supervisor within one week, you are encouraged to contact your supervisor's supervisor, the Chief Operating Officer or the CEO & Executive Director.

Expense Reporting and Reimbursement

NJCPA employees are reimbursed by the organization for expenses incurred in performing their authorized job responsibilities or other activities authorized by the CEO & Executive Director.

- Employees incurring reimbursable expenses are required to submit an itemized expense reimbursement report, including supporting documentation.
- Expense reports are completed on a **monthly basis** and should be submitted for reimbursement during the first five days of the month following the incurring of the expense(s).
- Each expense report must be approved by the employee's manager prior to being submitted to accounting for processing.

Expense report forms can be found on the network under:

NJCPA Workgroups Share(W:)\Templates07\NJAccounting.

Travel Expenses

The NJCPA will reimburse employees for the traditional expenses associated with business travel:

- **Approved use of personal car** is reimbursed at the IRS standard mileage rate. Reimbursable mileage is calculated by deducting the total miles you normally commute to NJCPA headquarters from the total travel miles driven. In addition, the organization will reimburse for tolls and parking. Receipts are needed for tolls and parking charges in excess of \$25.
- **Airfare** will be reimbursed provided your supervisor has approved the airfare prior to booking. In addition, prior to booking, please check with the executive assistant to see if the NJCPA has any discounts you may be able to use. Booking should be done online to avoid processing fees. Change fees will not be reimbursed unless there is an approved business reason for incurring the fee.
- **Amtrak** will be reimbursed provided your supervisor has approved the train fare prior to booking. Acela fares are not permitted unless Amtrak is running a sale. Change fees will not be reimbursed unless there is an approved business reason for incurring the fee.
- **Hotel room and tax** will be reimbursed for all "business" nights. The NJCPA will reimburse for all nights during which the meeting/event occurs. If the meeting/event schedule is such that an employee must arrive the night before the meeting/event starts or must stay the night the meeting/event ends, the NJCPA will reimburse for those nights. Employees extending their stay outside of "business" nights will be responsible for their own hotel and meal expenses for the additional nights. A copy of the hotel bill is required to attach to your expense report – memo receipts will not be accepted. If you use an express check-out method in which you don't receive a copy of your hotel bill, you will need to contact the hotel to have a copy of the statement sent to the office.
- **Transportation fees** (e.g., taxi, shuttle, Uber, rental car) The NJCPA will reimburse for round-trip transportation from your home to the airport and from the airport to the hotel. If you are traveling with co-workers, please try to coordinate transportation both in New Jersey and on-site. New Jersey airport transportation should be booked through AirBrook Limousine, using the following codes: S3848 for NJCPA travel and S3860 for Foundation travel. Taxis, Uber and hotel shuttles are recommended for on-site transportation. While on site, please use taxis, Uber or hotel shuttles for transportation to dinners. Rental cars while at the meeting/event site are not permitted unless you receive prior approval from your supervisor. If a rental car is approved and you opt to incorporate some non-meeting/event time on site, you will be responsible for any additional rental car fees and the gasoline used during the non-meeting/event time.

- **Meals** eaten while you are traveling and during the meeting/event will be reimbursed. If meals are provided during the meeting/event, the NJCPA will not reimburse for additional meals. While the organization does not have per-meal limits, a good rule of thumb to use is to order as though you were spending your own money. Any meal costs incurred during an extended stay or for a spouse/guest must be reimbursed to the NJCPA.
- **Certain incidentals**, such as emergency dry cleaning (i.e. if something spills in your suitcase on your way to the conference and you need to wear it); admission to the fitness club if your normal daily routine includes exercising in a facility; gratuities for bellmen, maid service, taxi, etc. will be reimbursed. As far as telephone calls are concerned, use your cell phone rather than using the hotel's long-distance service.
- **Entertainment** expenses where participation is clearly connected with NJCPA business and not elective entertainment of a personal nature will be reimbursed. All such expenses require prior approval from your supervisor. Small-group networking activities such as golf, tennis, etc. must receive prior approval from a supervisor in order to be reimbursed. Personal services (e.g., spa services, sports lessons), personal sundries (e.g., sunscreen, over-the-counter medicines), and personal entertainment (e.g., pay-per-view movies, picking up a book at the airport, renting a jet ski or going to an amusement park) are not reimbursable.

Gratuity Guidelines

Any business or personal traveler staying at a hotel and flying to a destination will encounter service providers expecting — and hopefully deserving — to be tipped. Though there are exceptions (lower for poor service, higher for extraordinary service), the following very general guidelines are appropriate for general traveling and staying at a resort:

- Skycap: \$1 per bag; \$2 for heavy bag
- Porter/doorman: \$1-2 per bag they help you with
- Bell staff: \$1-2 per bag they bring to your room
- Routine maid service: \$3-5 per day. Best to give it daily to make sure the correct maid gets the tip
- Special room deliveries (e.g., an iron, package from front desk): \$1-2 on the spot
- Valet (e.g., calling a cab or retrieving your car): \$1-2 per occasion
- Long-term parking shuttle driver: \$1 per bag
- Taxi: 15 to 20 percent of total fare
- Restaurant dining: 15 to 20 percent of total bill, depending on service.

Membership in Professional or Technical Organizations

The Chief Operating Officer must approve dues for membership in job-related professional or technical organizations.

Inclement Weather and Office Closings

The NJCPA office will generally be open during periods of inclement weather. It is up to an individual employee to use his/her judgment in deciding whether to come to work. If an employee decides not to come to work, that day should be charged to paid time off.

If an employee has a telecommuting arrangement, he/she may opt to work home. However, as stated in the NJCPA Telecommuting Policy, telecommuting is not a substitute for dependent care. If the employee must otherwise care for dependents, they must have someone else providing that care while they are telecommuting.

If an employee does not have a telecommuting arrangement, he/she may work from home with the permission of his/her supervisor. The supervisor must sign off on the employee's timecard for that day certifying to the number of hours the employee worked that day. If the employee works less than a full day, the difference should be charged to PTO.

On occasion, it may be necessary to close the NJCPA's offices due to a state of emergency or severe weather conditions. When this is necessary, your supervisor will try to notify you the night before and if not, then before 7 a.m. When an office closing is anticipated, you will be instructed to take home work that you are able to do at home.

If it is necessary to close the office due to a state of emergency or severe weather conditions in the middle of the work day, those *employees who opted to work at home* must work the entire day or charge the difference to PTO.

Your Responsibilities

Confidential Material

As an employee of the NJCPA, members trust you to keep confidential material. Membership rosters, membership profiles, members' and CPE attendees' credit card information, ethics cases, peer review materials, disaster recovery plan, salary and benefits information, staff roster, information learned in the course of business concerning co-workers which is confidential and/or medical information must be handled in strict confidence. Copies of confidential material, correspondence or reports should not be taken from the office or sent to others without the permission of the CEO & Executive Director.

If you believe there has been a breach of confidential information, please notify the Chief Operating Officer.

The NJCPA has the following procedures in place to protect confidentiality:

- Medical information concerning employees will be maintained in separate confidential files.
- No one is to disclose the identity of any individual with AIDS or who is HIV-positive, in accordance with New Jersey law.
- All requests for employment information from third parties, including requests for employment references relating to former or current employees, will be addressed to the Chief Operating Officer. If you are requested to give a reference for any staff member or volunteer member, please refer the request to the Chief Operating Officer. The Chief Operating Officer shall release only dates of employment and confirmation of job title and salary, unless a written authorization to provide more current information is received from the current or former employee.

Any employee who violates this policy will be subject to disciplinary action (including possible discharge), even if he or she does not benefit from the disclosed information.

NJCPA Spokespersons

Designated NJCPA volunteer leaders, the CEO & Executive Director, the Chief Operating Officer, the Chief Marketing Officer and the Content & Communications Director may act as spokespersons by speaking to the media on issues related to the profession or the organization. All inquiries from the media should be referred to the Content & Communications Director. *Should an employee receive a media inquiry, he or she should respond: "I don't have the authority to respond to your request. I will refer you to our Content & Communications Director."* It is essential that all statements made during an interview reflect official policy of the NJCPA. All messages should be reviewed by the Chief Marketing Officer to ensure their consistency with NJCPA policies.

Dress Code

The NJCPA has a “dress for your day” dress code. If you do not have meeting scheduled with a non-NJCPA staff person or if the Board of Trustees is not meeting in the NJCPA office, you may dress casually. Casual attire includes capri slacks, slacks (dress denim, khaki or corduroy), leggings with long tunics or long shirts only, denim shirts, vests, skirts and dresses, tailored flannel shirts, pull-over sweaters.

Attire that is never appropriate includes:

- Revealing clothing
- Faded, dirty or ripped blue jeans, even if fashionable
- Overalls
- Shorts
- Spandex
- T-shirts, sweatshirts, sweatpants, sweat suits
- Halter tops, tank tops
- Yoga pants
- Flip flops/beach shoes
- Hats

If you have a meeting with an external audience, you should dress either in business casual attire or business attire depending on the audience.

Business casual includes tailored slacks, women’s tailored walking shorts, tailored gaucho pants, tailored crop pants, collared shirt (dress, polo or banded), turtlenecks, skirts and dresses (no more than 4” above the knee), dress sandals with or without stockings. Business casual clothing should have a more formal appearance and feel than casual clothes. They should be sharper looking and of a finer quality material. Business casual clothes do not include khaki material or big flower prints.

Business attire includes jacket and button shirt with tie for men and pant/dress suits with hosiery for women.

If you question yourself on whether an outfit is appropriate to wear to the office, then don’t wear it.

Event AttireThe NJCPA has purchased branded clothing for staff members to wear at events so that NJCPA representatives are easily identifiable and appear consistent and professional. All staff members — from coordinator to director — working at an industry or NJCPA event are required to wear an NJCPA top as well as their staff badge on the right side, as shown below. C-level executives who are participating in an industry or NJCPA event may wear business professional attire as well as their staff badge and leader pin.

MEN



White Polo Shirt

- ✓ Wear with navy, black, grey or khaki pants



White Dress Shirt

- ✓ Wear with navy, black or grey pants
- ✓ Wear buttoned
- ✓ Wear with or without a tie



Grey Sweater Vest

- ✓ Wear buttoned up with white dress shirt (NJCPA or other)
- ✓ Wear with navy or black pants



Grey Sweater

- ✓ Wear with or without white dress shirt
- ✓ Wear with navy or black pants

WOMEN



White Polo Shirt

- ✓ Wear with navy, black, grey or khaki pants or skirt



White Dress Shirt

- ✓ Wear buttoned
- ✓ Wear with navy, black or grey pants or skirt



Grey Sweater

- ✓ Wear with or without white dress shirt
- ✓ Wear with navy or black pants or skirt



Grey Cardigan

- ✓ Wear with or without white dress shirt
- ✓ Wear with navy or black pants, skirt or dress

Personal Telephone Calls

The NJCPA telephones are business lines to serve our members and the organization. Personal phone calls, both incoming and outgoing, on both NJCPA telephone lines and personal cell phone lines should be limited. The NJCPA management does recognize that occasionally these calls are unavoidable. In such cases, the calls should be short and discreet and not interfere with performance efficiency. You are responsible for reimbursing the organization for any long-distance personal phone calls you make.

Cell Phone Usage

NJCPA employees should refrain from making calls on their cell phones while driving. If it is necessary to make a business call while driving, then the use of hands-free devices is mandatory in compliance with New Jersey law. Under no circumstances should an employee make a business call on a cell phone while driving during adverse weather, traffic or visibility conditions. In addition, under no circumstances is texting while driving permitted.

Cell phones are provided to NJCPA senior management for the purpose of communicating with each other, volunteer leaders and members. These devices are the property of the NJCPA. The devices, along with chargers and other accessories, are eligible for replacement every two years. If replacement is necessary prior to two years due to negligence, it is the staff person’s responsibility to replace. Employees with company cell phones are responsible for reimbursing the NJCPA for all charges outside the basic plan.

Other employees may coordinate with the Director of Information Technology in order to sync their personal smart phones to NJCPA email (See Bring Your Own Device policy on page 29). If doing so requires the employee to upgrade his/her existing data plan, the employee may be reimbursed up to \$20 per month upon approval by his/her supervisor.

Injuries on the Job

If you are injured on the job, report such injury immediately to your supervisor. The NJCPA insures employees against accidental injury under the Workers' Compensation Act of the State of New Jersey. Your failure to report an injury may result in a denial of Workers' Compensation benefits by the state.

Personal Safety

Occasionally, you may find it necessary to work in the office at times other than regular work hours. For safety reasons, we discourage working alone after hours in the office. When leaving the office after hours, we encourage you to notify the Roseland police, at 973-226-8700, and arrange for an escort to your car.

Outside Employment

The NJCPA management realizes that there are personal situations that could require you to seek employment in addition to your career with the organization. If the NJCPA determines that an employee's outside work interferes with performance or the ability to meet the requirements of the NJCPA, the employee may be asked to terminate the outside employment if he or she wishes to remain with the organization.

Email Policy

The NJCPA maintains an electronic mail system for conducting organization business. This system, including the hardware (company-provided computers, laptops, tablets and cell phones), software and data stored there remain the property of the NJCPA. All messages sent, received or stored in the system remain the property of the organization.

The NJCPA routinely monitors the network for administrative purposes, usage patterns, cost analysis and our gateway to the Internet. The organization reserves the right to retrieve and review any message sent, received or stored. Please note that when a message is deleted, it is still possible to retrieve the message, therefore ultimate privacy is not ensured to anyone.

This policy is not intended to cover every situation, but expresses the NJCPA's philosophy and general principles when using email.

- Email is for business use. Limited, occasional or incidental use for personal reasons is understandable, similar to personal telephone calls. All employees should demonstrate responsibility and judgment and not abuse the privilege. However, it should be noted that email is not private and, as a result, employees should refrain from sending email of a personal nature.
- Employees have no right of privacy in communications sent or received via personal web-based email accounts on company equipment.
- Email is not considered to be a secure communications medium. Email should not be used to transmit proprietary or sensitive information. This includes forward emails with such information to a personal email address for easy out-of-office access. No confidential information should be transmitted via email without adequate safeguards (e.g., password protection of file, encryption).
- Messages cannot contain content that is considered offensive or disruptive. Offensive content includes but is not limited to sexual comments and images, racial slurs, gender-specific orientation, religious or political beliefs, national origin or disability. Employees who learn of any misuse of the email system or violation of this policy should notify the Chief Operating Officer immediately.
- Correspondence that would normally be reviewed and approved by the CEO & Executive Director should be saved as draft and approved before sending.
- Employees may not retrieve or read email that was not sent to them unless authorized by the email recipient. All files that are received via email are scanned via the NJCPA's virus protection software. However, under no circumstances should you open a file from an unknown source or a file that

appears to be suspicious. For assistance with this procedure, contact the Director of Information Technology.

- Staff should not send email messages of a personal nature to the entire staff. If there is something you believe the entire staff needs to be aware of please bring it to the attention of the Chief Operating Officer and he/she will determine if an email should be sent or if the notice should be posted to the employee bulletin board.

Please delete unneeded messages to conserve space. Check with the Director of Information Technology for techniques on email storage off the network for messages needing long-term retention.

Computer Viruses. Electronic email has become a very effective way of spreading computer viruses. Anytime you suspect that you have come in contact with an infected email message or attachment, please notify the Director of Information Technology immediately.

Internet Policy

NJCPA employees have access to the Internet and the organization's website from their desktop at all times. However, just as the computer is the property of the NJCPA, so is access to the Internet. In that regard, please be advised that the NJCPA has the right to monitor all information viewed or accessed on the workplace computer system. Please follow these guidelines to ensure that the Internet remains available to all staff members.

- Do not download any files from the Internet without first checking with the Information Technology Director. There are countless numbers of computer viruses on the Internet, and since the computers in our office are networked, the potential damage from a virus is widespread. Do not download upgrades from the Internet for applications on your computer. The NJCPA applications will be upgraded by the Information Technology Director.
- Do not install any programs.
- The use of NJCPA equipment for web browsing of pornographic sites is strictly forbidden.
- The use of Internet proxies or anonymous proxies is prohibited.
- To access the Internet for personal use, please use it before or after normal work hours (before 8 a.m.; after 5:30 p.m.).

BYOD Policy

Authorized employees may have the opportunity to use their personal electronic devices (including but not limited to personally owned cell phones, tablets, laptops and computers) for work purposes. Authorized employees may wish to use their personal electronic devices for work purposes, for example making and receiving work phone calls and text messages on their own personal cell phones, using their own tablet computers to access, read and respond to work emails, or working in a home-office. Access to and continued use is granted by the COO and the Director of Information Technology on the condition that the user reads, signs, respects and follows the NJCPA policy concerning the use of the personal electronic devices.

Acceptable Use

Approved personal electronic devices may be used for activities that directly or indirectly support NJCPA business. Approved personal electronic devices may be used to access the following NJCPA-owned resources:

- Email
- Calendars
- Contacts

- Documents

Employees are expected to exercise the same discretion in using their personal electronic devices as is expected for the use of NJCPA devices. NJCPA policies pertaining to harassment, discrimination, retaliation, confidential information and ethics apply to the use of personal electronic devices for work-related activities.

The NJCPA has a zero-tolerance policy for texting or emailing while driving and only permits hands-free talking while driving.

Non-exempt employees may not use their personal electronic devices for work purposes outside of their normal work schedule without authorization in advance from management. This includes but is not limited to reviewing, sending and responding to emails or text messages, responding to calls or making calls.

Employees may not use their personal electronic devices for work purposes during periods of unpaid leave without authorization from management. The NJCPA reserves the right to deactivate access to NJCPA-owned resources on the employees' personal electronic device during periods of unpaid leave.

Devices and Support

The NJCPA supports a variety of smart phones and tablets as personal electronic devices. Supported devices include but are not limited to tablets and smart phones running Android, IOS and Windows operating systems. Due to the wide range of supported devices, all requests to use a personal electronic device must be submitted to the IT Department for hardware evaluation before use is approved.

Approved personal electronic devices must be presented to the IT department for job provisioning and configuration of standard apps, such as VPN clients, office productivity software and security tools, before they can access the network. By doing so, the employee acknowledges that he/she no longer has exclusive control over the electronic device.

Connectivity issues are supported by the NJCPA IT Department; employees should contact the device manufacturer or their carrier for operating system or hardware-related issues.

Security

In order to prevent unauthorized access, approved personal electronic devices must be minimally secured using a password, pin code or other comparable security feature of the device.

The device must lock itself with a password, PIN or other comparable security feature if it's idle for five minutes.

Devices must be kept current with manufacturer or network provided patches to protect against known exploits. Restrictions imposed by the manufacturer must not be removed (i.e. jailbreaking or rooting).

Personal electronic devices unsupported by the NJCPA are not allowed to connect to NJCPA resources.

To ensure the security of NJCPA information, antivirus software is required on all approved personal electronic devices used by an authorized employee to create or edit content such as Microsoft Word or Excel documents directly on the personal electronic device. VPN client software or Citrix Receiver are required on any approved personal electronic device used by an authorized employee to make a remote connection to the NJCPA office. Remote connections to NJCPA desktops or virtual desktops must be secured using a VPN connection or via Citrix Receiver. The IT department must verify the installation and configuration of all required software on personal electronic devices prior to them being used for work purposes.

Employees may not use cloud-based apps or backup that allows NJCPA-related data to be transferred to unsecure parties. Due to security issues, personal electronic devices may not synchronize NJCPA-related data to other devices in employees' homes. Making any modifications to the device hardware or software beyond authorized and routine installation updates is prohibited unless approved by IT.

Employees may not use unsecure internet sites.

Employees may not use personal emails to transmit NJCPA-related information unless permitted by the COO and Director of Information Technology.

Employees' family and friends who share personal electronic devices that are used for NJCPA purposes should not have access to NJCPA passwords, information and/or its resources.

The employee's approved personal electronic device may be remotely wiped if:

- The device is lost or stolen
- Employment terminates and the employee does not submit his/her personal electronic device to the IT department to verify that all NJCPA-related information has been removed.
- IT detects a data or policy breach, a virus or similar threat to the security of the NJCPA's data and technology infrastructure

Expectation of Privacy

The NJCPA will respect the privacy of your personal electronic devices and will only request access to the device to implement security controls or to respond to legitimate discovery requests arising out of administrative, civil or criminal proceedings. This differs from the policy for NJCPA-provided equipment and/or services, where employees do not have the right, nor should they have the expectation, of privacy while using equipment and/or services.

However, personal information could become compromised if the personal electronic devices are infected with viruses or malware in the course of performing job functions.

Risks/Liabilities/Disclaimers

In the event IT must remote wipe a device, all data on the device will be lost. It is the employee's responsibility to take additional precautions, such as backing up email, contacts, etc. to ensure any personal information can be recovered.

- The NJCPA reserves the right to disconnect devices or disable services without notification.
- Lost or stolen devices must be reported to the NJCPA Director of Information Technology within 24 hours. Employees are responsible for notifying their mobile carrier immediately upon loss of a device.
- The employee is expected to use his or her devices in an ethical manner at all times and adhere to the NJCPA's acceptable use policy as outlined above.
- The employee is personally liable for all costs associated with his/her device(s).
- The employee assumes full liability for risks including, but not limited to, the partial or complete loss of NJCPA and personal data due to an operating system crash, errors, bugs, viruses, malware and/or other software or hardware failures, or programming errors that render the device unusable.
- The NJCPA reserves the right to take appropriate disciplinary action up to and including termination for noncompliance with this policy.

Social Media Guidelines

“Social media” refers to blogs, microblogs, podcasts, wikis, social networks, virtual worlds and all emerging and as-yet-undiscovered social technologies.

The NJCPA enthusiastically supports and explores the use of social media tools and emerging technologies, and we encourage NJCPA employees to do the same. However, the use of social media also presents certain risks and carries with it certain responsibilities. To assist you in making responsible decisions about your use of social media, we have established these guidelines for appropriate use of social media. Please check with the Content & Communications Director, Marketing Director or Chief Marketing Officer if you need further clarification on any of these guidelines.

NJCPA-Generated Social Media

(e.g., NJCPA LinkedIn group, NJCPA Facebook page)

The NJCPA’s use of social media is increasingly important given the rapid evolution of these tools. Staying relevant to our respective audiences means, in part, that we must stay current on emerging communications platforms.

The goal of authorized social media is to promote web-based sharing of ideas and exchange of information that position the NJCPA as a source of authoritative information on or related to the accounting profession and help our members maintain their competence.

And while the decision whether to participate is their own, NJCPA employees are encouraged to explore all forms of social media and find the one(s) that best fit their needs. Doing so expands our ability to learn and share our own knowledge with others.

The following guidelines apply to social media generated by the NJCPA and used on company time, and apply to all NJCPA-related social media, including subsidiaries or affiliates.

- Employees should continue to follow the guidelines on employee conduct found in this *Handbook*.
- Only the Content & Communications Director, Marketing Director or Chief Marketing Officer can create an official NJCPA social media platform, as well as prepare and modify content to be included in NJCPA social media channels.
- Any messages that may be perceived as the “voice” or position of the organization must be approved by the NJCPA Marketing & Membership department.
- If contacted by the media or press about your post, or another post made by anyone else to an NJCPA social media outlet, forward the inquiry to the Marketing & Membership department.
- Questions raised on social media platforms about the NJCPA official policies or positions should be treated like any other media inquiry and referred to the Marketing & Membership department.
- If you publish content related to the NJCPA on any non-NJCPA site, identify yourself and use a disclaimer such as, “The views in this post are my own and not necessarily those of the NJCPA”
- Do not publish any confidential or proprietary information on a social site.
- Do not discuss NJCPA members, clients, vendors or other partners without their approval. Link back to the original source whenever possible.
- You are personally responsible for the content you post. Remember that what you post often can be viewed by both personal and professional contacts. Post responsibly, and protect your privacy.

Personal Social Media

(Non-NJCPA generated social media)

Staff should be aware that if you post disparaging comments or content to personal social media (including photos) concerning the NJCPA, its initiatives, its members, the CPA profession, its partners, affiliates or vendors, even when in jest, you may be subject to disciplinary action. Following are guidelines that should be followed when using social media on your own personal time.

- The personal use of social networking sites must not interfere with working time.
- Employees cannot post on outside social media channels the NJCPA or CPA logo or NJCPA-privileged information, including copyrighted information or NJCPA-issued documents and photos.
- Be nice. Don't use insults, obscenity, racial slurs or ethnic slurs. Don't pick fights or do anything that you would not feel comfortable doing in the NJCPA's workplace. Be respectful when addressing sensitive subjects like religion and politics.
- Be yourself. Do not post anonymously or use pseudonyms.
- Be aware of and respect copyright, fair use and financial disclosure laws.
- Strive to add value by providing worthwhile information and perspectives as it will be a reflection of the NJCPA brand.
- Contribute to the knowledge pool. Whenever possible, post content that adds value to your social friends and followers.
- Use your best judgment. If you aren't sure whether what you are about to post is appropriate, review it carefully and question what you've written with an objective mind. If you are still unsure, ask an NJCPA manager or director for his or her opinion. Remember, though, that you are solely responsible for what you post in any social media format.
- Own up to your mistakes. If you have made an error, say so — but do not alter the original text of the incorrect post. Instead, add an update in which you explain and correct the error.
- Remember who you work for. Don't let social media activities interfere with your duties at the NJCPA and your commitment to members.

Your Work Place

Hiring of Relatives

It is the NJCPA's policy that relatives of persons currently employed by the organization may be hired only if they will not be working directly for, supervising or in the same line of authority as the relative working at the NJCPA. If already employed, they cannot be transferred into such a reporting relationship. If the relative relationship is established after employment, management will decide who is to be transferred.

In other cases where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or terminated from employment.

For the purposes of this policy, a relative is defined as: spouse, parent, child, brother, sister, brother-in-law, sister-in-law, father-in-law, mother-in-law, stepparent, stepsibling and stepchild. This policy also applies to individuals who are not legally related but who reside with another employee.

Emergency Evacuation Procedures

The Roseland Volunteer Fire Department has requested that we use the following procedure when we are evacuating and re-entering the building during a fire alarm or other emergency:

All personnel should evacuate the building via the stairways (if applicable) and meet in a designated area away from the building so that each person can be accounted for. No one should re-enter the building until notified by the proper authorities.

The NJCPA personnel will meet in the rear parking lot in the far left-hand corner (when facing the building from Eagle Rock Avenue). The day's roll call will be taken. We will not re-enter the building until advised by the Roseland Fire Department or building management officials. In order to have an accurate roll call, staff must keep the front desk informed at all times if they are leaving or re-entering the building.

Smoking

Clean, fresh air provides a healthy environment in which to work. Smoking is prohibited in our administrative offices, educational facilities and all other areas occupied by the NJCPA. Similarly, the building's management company has adopted a non-smoking policy for all areas of its buildings, including the atrium, hallways, rest rooms and entranceways.

If you must smoke, please do so before work hours, after work hours or during lunch in the smoking area designated by the building landlord.

Alcohol and Drugs

The NJCPA wishes to maintain a work environment that is free of illegal drugs, alcohol, firearms, explosives or other improper materials. To this end, the NJCPA prohibits the control, possession, transfer, sale or use of such materials on its premises. Alcoholic beverages are only permitted at NJCPA-sponsored events with the approval of the CEO & Executive Director. The NJCPA requires the cooperation of all employees in following this policy.

An employee found to be selling or distributing any narcotics, hallucinogens, depressants, stimulants or any other dangerous drugs as defined above will be terminated immediately. Where evidence warrants, the matter will be brought to the attention of the appropriate law enforcement authorities.

An employee known or suspected to be engaged in alcohol or drug use should be reported to a department head or the CEO & Executive Director. Such use will result in discipline, including termination.

The NJCPA recognizes that employees who voluntarily admit to having drug or alcohol abuse problems may wish to seek professional assistance. Please contact the Chief Operating Officer for more information about the benefits potentially available under the employee medical benefit plans and any possible rehabilitation referral sources.

Violence in the Workplace Policy

The NJCPA is concerned about increased violence in the workplace. The NJCPA has adopted a policy that prohibits any threats of violence by any employee or former employee against another employee on or about the NJCPA's premises or while engaged in organization business. The NJCPA also prohibits any acts or threats of violence against its members, visitors or employees by any individual on the organization's premises at any time or while such individual is engaged in NJCPA business on or off the organization's premises.

In furtherance of this policy, employees have a duty to warn their supervisors, or building personnel, about any suspicious workplace activity, situations or incidents that they observe or know about involving employees, former employees, members or third-parties that appear to raise a concern of violent conduct. This would include, for example, threats of violence, aggressive conduct, offensive acts, threatening or offensive comments or remarks about firearms, weapons or similar potentially violent activity. Physically hostile conduct or threats, regardless of how transmitted, towards employees, members and visitors are a grave concern and should be taken seriously. Such conduct should immediately be reported to a supervisor or the Chief Operating Officer. Any employee engaged in such conduct will face discipline, up to and including termination of employment. Employee reports will be held in confidence, to the maximum extent possible. The NJCPA will not condone retaliation in any form against any employee for making a report in good faith under this policy.

Security Inspections

Desks and other storage devices may be provided for the convenience of employees but remain the sole property of the NJCPA. Accordingly, any agent or representative of the NJCPA can inspect them, as well as any articles found within them, at any time, either with or without prior notice.

No Solicitation

The NJCPA has a no solicitation policy that requires all visitors to check in at the reception desk. Employees who receive direct solicitation on the job from any source (e.g., personal visit, telephone contact, written contact by other employees or outsiders) should refer the solicitation to the appropriate department head or the Chief Operating Officer. The distribution of unauthorized literature and the use of NJCPA files to gather such personal information as names and phone numbers of employees is prohibited.

The NJCPA recognizes that you may have interests in events and organizations outside the work place. However, you may not solicit or distribute literature concerning these activities during working time. Working time does not include lunch periods or any other periods in which you are not on duty. However, these activities must never interfere or disrupt members' use of the facility.

In addition, the posting of written solicitations on company bulletin boards is restricted. If you have a message of interest to the work place, you may submit it to the Chief Operating Officer for approval. The Chief Operating Officer will post all approved messages.

Termination of Employment/Discipline

Voluntary and Involuntary Terminations

Employment is “at the will” of the employee and the NJCPA. Either party may terminate the employment relationship at will. If you are planning on terminating your employment with the NJCPA, you should advise your supervisor at least one week prior to doing so.

If the NJCPA terminates your employment, you will receive one week’s notice, or pay in lieu thereof, except that in cases of termination for willful misconduct, no notice or pay in lieu of notice will be given.

If an employee is absent for five days without reporting and providing sufficient reason for the absence, he or she can be terminated without notice. Such termination will be considered job abandonment.

If an employee is terminated, he or she is entitled to know the reason(s) for that action. Employees must return all property of the NJCPA that is in their possession or control in the event of termination. The NJCPA may take whatever action deemed appropriate to recover or protect its property.

Discipline

The NJCPA believes in the value of progressive discipline to ensure that the employee has the opportunity to correct his or her performance. There is no set standard for how many oral warnings must be given prior to a written warning or how many written warnings must precede termination. Factors to be considered include:

- how many different offenses are involved
- the seriousness of the offense
- the time interval and employee response to prior disciplinary action(s)
- previous work history of the employee

Exceptions

For serious offenses, such as fighting, theft, insubordination, threats of violence, the sale or possession of drugs or abuse of alcohol on company property, termination may be the first and only disciplinary step taken. Any step or steps of the disciplinary process may be skipped at the discretion of the NJCPA after investigation and analysis of the total situation, past practice and circumstances.

In general, several oral warnings should, at the next infraction, be followed by a written warning, followed at the next infraction by discharge. This is especially true in those cases where the time interval between offenses is short and the employee demonstrates a poor desire to improve his/her performance.

Documentation

When an occurrence requires discipline, the employee’s immediate supervisor and another manager/director will meet privately with the employee to discuss the occurrence and the related discipline.

The supervisor will document the disciplinary process beginning with the first verbal warning. A report of the disciplinary action will be retained in the employee’s personnel file; however, if no further disciplinary action is required after two years, the report will remain as part of the employee’s personnel file but will no longer be considered a part of the employee’s record.

Should a challenge arise regarding the disciplinary action in the report, the report may be used in the ensuing grievance proceeding or arbitration.

Penalties for Specific Offenses — Group One

- First offense: Oral or written reprimand

- Second offense: Written reprimand
- Third offense: Suspension or termination

Penalties for Specific Offenses — Group Two

- First offense: Suspension or termination

Sample Offenses — Group One (this list is not necessarily all-inclusive)

- Altering of a time card without authorization
- Being tardy habitually without reasonable cause
- Being absent without proper notification or excuse
- Leaving your job or your regular workplace during working hours for any reason without authorization from your supervisor, except for lunch
- Leaving work early without authorization from your supervisor
- Conducting yourself in a disorderly manner on company property
- Conducting yourself in an immoral or indecent manner on company property
- Interfering with the work of other employees
- Partaking in malicious gossip and/or the spreading of rumors
- Working inefficiently or failing to apply oneself on the job
- Dressing inappropriately
- Making excessive personal phone calls during work hours
- Using computer for personal use during work hours for excessive amounts of time
- Failing to complete a purchase order for purchases
- Loading software programs on computer without authorization from IT Director
- Violating company policies outlined in this *Handbook*
- Imperiling the safety of other employees

Sample Offenses — Group Two (this list is not necessarily all-inclusive)

- Possessing narcotics or consuming narcotics on company property
- Reporting for work in an intoxicated condition
- Instigating fighting on company property
- Acting dishonestly or removing another employee's property or company property without permission
- Destroying company property deliberately
- Refusing to perform service connected with an employee's immediate supervisor or refusing to obey any reasonable order given by an employee's supervisor or by management (i.e., insubordination)
- Misrepresenting important facts in seeking employment
- Refusing to perform work assigned to an employee
- Being absent for five consecutive working days without notifying the company or without providing an acceptable excuse
- Partaking in petty thievery
- Possessing firearms, fireworks or explosives on company property without permission from management

Probation

You may be placed on probation in connection with the written warning for a period of time determined by the NJCPA. Wage increases and PTO will not be granted during this period, but all other benefits will continue.

Investigative suspension

An investigative suspension is a period, not to exceed three (3) working days, during which time an employee is relieved of his or her job because of alleged serious misconduct.

An employee may be placed on investigative suspension when it is necessary to make a full investigation to determine the facts of the case, as in a fighting, insubordination or theft incident.

After the investigation:

- If discharge is warranted, the employee shall not be paid for the period of investigative suspension — the discharge shall be effective on the date of the termination interview.
- If misconduct is determined, but not of a sufficiently serious nature to warrant discharge, the employee shall receive a warning notice and forfeit pay lost as a result of the investigative suspension and may be placed on disciplinary suspension.
- If no misconduct is determined, the employee shall return to work within the prescribed period and be paid for the time lost as a result of the investigative suspension

Disciplinary Suspension

A disciplinary suspension is a period of not more than three (3) days and may be given in addition to the investigatory suspension or as punishment for the violation. The employee is relieved of his or her job assignment because of serious or repeated instances of misconduct and shall forfeit pay lost as a result of the suspension in situations where there is no specific instance of conduct that is so outrageous that justifies termination but there is a pattern of conduct where the employee has continually engaged in one minor infraction of the rules after another and has received a documented verbal and/or written warning for rule(s) infraction(s). Disciplinary suspension would generally not be used as a form of discipline for employees with attendance problems.

Crisis suspension

A crisis suspension is given at the discretion of the supervisor when action must be taken immediately.

Discharge

When the employee is discharged as a result of a serious offense, or as the final step in an accumulation of infractions for which a warning notice or notices have been written, the employee will be discharged for cause instead of being given the option to resign, be laid off or retire.

The NJCPA believes in the value of progressive discipline to improve unsatisfactory performance. These disciplinary guidelines are general guidelines that management will normally follow in disciplining employees. However, management reserves the right to deviate from these procedures in the event management believes it is in the best interest of the organization to do so.

In most instances, unsatisfactory performance can be addressed in a three-step program. The first level is a personal discussion with the supervisor; the second level is a written warning with a precise time frame established to bring about improvement; the third level is termination if improvement is not forthcoming.

Medical, Life and Disability Insurance/Benefits

Workers' Compensation Insurance

The NJCPA provides comprehensive workers' compensation insurance program at no cost to the employee. This program covers any injury or illness sustained in the course of employment that requires medical, surgical or hospital treatment. Subject to applicable legal requirements, workers' compensation insurance provides benefits after a short waiting period or, if the employee is hospitalized, immediately.

If an employee sustains a work-related injury or illness, he/she should inform his/her supervisor immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable the employee to qualify for coverage as quickly as possible.

Social Security

The NJCPA matches an employee's social security contribution. Social Security also has long-term disability provisions as well as benefits to survivors and dependents of covered employees prior to the earliest eligibility age of 62.

Temporary Disability Insurance

Employees are covered for temporary disability for periods up to six months under terms prescribed by the New Jersey Disability Insurance Law. Both the NJCPA and the employee contribute to the cost.

State Unemployment Insurance

Employees are covered under the terms of the New Jersey Unemployment Insurance Law which provides weekly benefits if an employee becomes unemployed through no fault of his or her own. Both the NJCPA and the employee contribute to the cost.

Group Medical Insurance

Full-time employees are eligible for the NJCPA's Group Medical Insurance Program after completing one month of employment. The organization offers the Omnia Silver plan through Horizon Blue Cross Blue Shield of NJ. The specifics of these plans are covered in official policy documents that may be modified from time to time. These official texts are controlling documents and govern over any statement in this *Handbook* or by any supervisor.

Group Dental Insurance

Full-time employees are eligible for dental insurance upon completing three months of employment. The specifics of the plan are covered in official policy documents that may be modified from time to time. These official texts are controlling documents and govern over any statement in this *Handbook* or by any supervisor.

Disability Insurance

Full-time employees are eligible for disability income coverage, through private insurance, upon completion of the first three months of employment. The specifics of the plan are covered in official policy documents that may be modified from time to time. These official texts are controlling documents and govern over any statement in this *Handbook* or by any supervisor.

Group Life Insurance

After a regular employee reaches his/her six-month anniversary with the NJCPA, he/she is eligible for life insurance coverage as follows: employees under age 55 are eligible for life insurance coverage up to three times an employee's annual salary; employees between age 55 and 64 are eligible for life insurance coverage up to two times an employee's annual salary and those employees age 65 and older are eligible for life insurance coverage up to one times an employee's annual salary provided the carrier is in concurrence. The specifics of the plan are covered in the summary plan document.

Retirement Program

The NJCPA 401(k) plan provides retirement benefits to those employees who have attained at least age 20 ½ and worked a minimum of 1,000 hours of service during a period of 12 consecutive months (there is no service requirement to enter the plan and have salary deferral). After one month of employment, employees are eligible to contribute up to 55 percent of compensation provided such amount will not cause the plan to violate Code Section 401K(3). Participants are eligible to receive a matching contribution to the plan equal to 50 percent of the participant's contribution. However, contributions eligible for the match are limited to 6 percent of compensation. The plan is operated as a safe harbor 401(k) plan. As a result, a 3-percent safe harbor 401(k) non-elective contribution will be made to the plan on your behalf each pay period once you satisfy the eligibility requirements.

COBRA

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), an employee who resigns, is laid off, retires or is terminated for any reason other than gross misconduct is entitled to continue individual medical insurance coverage for 18 months by paying the full premium plus 2 percent. Dependent coverage under certain circumstances may also be continued for up to 36 months provided that this coverage was in effect at the time termination occurred.

Premium-Only Plan

This plan is provided by IRS Code Section 125 and allows you to save money by reducing your federal and social security taxes. The plan permits you to reduce your taxable income by the amount you choose through payroll deductions to pay for your health insurance premiums and flexible spending account contributions. You pay less tax because your payroll deductions lower your taxable income. The plan offers the following benefits to those employees who participate:

- Medical and dental premium contributions
- Health care flexible spending account up to \$1,950 per year
- Dependent care spending account up to \$5,000 per year

Paid Time Off and Holidays

Paid Time Off

Paid time off is granted by the NJCPA to its employees on the basis of their length of employment and their position in the organization. This concept is based on the belief that no person can function at peak efficiency without rest and relaxation, and that both the NJCPA and its employees benefit mutually from the proper utilization of paid time off. It is the joint responsibility of the employee and the Chief Operating Officer under this policy to ensure that each employee takes full advantage of the paid time off to which they are entitled. In order to receive the maximum benefits of paid time off, employees are required to take at least five consecutive business days (excludes weekends) each year.

Paid time off includes vacation time plus days that may be used for observance of religious holidays and personal time.

Accruals. Paid time off for the calendar year will be calculated on January 1 but is earned evenly throughout the year. Paid time off will be prorated (total calendar days of employment divided by 365) for any person who has been employed less than one year as of January 1. Likewise, employees who terminate employment will earn paid time off prorated for the number of days worked in the year of termination.

Eligibility. Regular full-time employees shall be entitled to paid time off in accordance with the following table. Regular part-time employees shall be entitled to paid time off in accordance with the following table but prorated based on the average number of hours worked per week.

Years Employed	Paid Time Off Days By Position			
	CEO & Executive Director	Director	Exempt Staff	Non-Exempt Staff
0-5	26	26	21	16
6-10	26	26	21	21
11-15	26	26	26	21
16-25	31	31	26	26
Over 25	31	31	31	31

Limitations. No payment will be made for unused paid time off that will be forfeited if not taken before December 31. No paid time off may be taken during the first three months of employment.

Terminations: An employee who terminates before completing three months of employment is not eligible for paid time off pay. An employee who terminates after completing three months of employment will be paid for unused paid time off on a prorated basis.

Holidays

The NJCPA provides eight paid holidays annually to its employees. The holiday schedule for the NJCPA is issued annually. Although the actual days may vary from year to year, the NJCPA will normally be closed for the following holidays:

- New Year's Day
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving
- Friday after Thanksgiving
- Christmas

If any of these holidays fall on Saturday, NJCPA offices will be closed on the preceding Friday, and if any of these holidays fall on Sunday, the organization will be closed on the following Monday. If a holiday falls during your scheduled vacation, an additional day will be granted.

The NJCPA will allow you to leave work two hours earlier than your normal departure time on the following days:

- New Year's Eve*
- Friday before President's Day
- Good Friday
- Friday before Memorial Day
- July 3*
- Friday before Labor Day
- Day before Thanksgiving
- Christmas Eve*

** If this day falls on a weekend the NJCPA will be open regular hours the preceding Friday.*

If you are taking PTO on any of the above days, you may reduce your PTO hours taken for that day by two.

Leaves of Absence

A leave of absence may be justified under certain circumstances and is distinct from paid time off. The leave of absence can be classified as “with pay” or “without pay.”

Paid Leaves of Absence

Medical Leave

- Sick leave benefits are available to all regular full-time employees who have completed three months of service. Regular part-time employees who have completed three months of service are entitled to a pro-rata share of sick leave benefits. Eligible employees will receive seven (7) days of sick leave each calendar year. However, these days are earned at the rate of .583 days/month. First-year employees will be allowed a pro-rata share at the end of three months of service. Unused sick days may be carried over to a sick leave “bank.” A maximum of 14 sick days may be carried in the sick leave bank. Employees who terminate employment are not compensated for unused sick days.
- In the case of prolonged absences, an employee may be eligible for disability insurance through the State Temporary Disability Plan and the NJCPA’s Private Disability Plan.
- If you are unable to report to work due to an illness or injury, you should directly notify your supervisor before the scheduled start of their day if possible. The supervisor should also be contacted each additional day of absence. If you are absent for five or more consecutive days due to illness or injury, a physician’s statement must be provided to the Chief Operating Officer verifying the dates. Such verification may be requested for other sick leave absences as well and may be the basis for payment authorization of sick leave benefits. Before returning to work from a sick leave absence of 10 calendar days or more, an employee must provide to the Chief Operating Officer a physician’s verification that you may safely return to work.

Bereavement Leave

- If an employee wishes to take time off due to the death of an immediate family member, the employee should directly notify his or her supervisor immediately. Up to three days of paid bereavement leave will be provided to regular employees. The NJCPA defines “immediate family” as the employee’s spouse, parent, stepparent, child, sibling, grandparent; the employee’s spouse’s parent, child, sibling or grandparent. The organization will grant one day bereavement leave to regular employees for the death of someone other than immediate family members.

Jury Duty

- The NJCPA encourages employees to fulfill their civic responsibilities by serving jury duty when required. Employees serving as jurists will receive full pay, and all benefits remain in effect during the first three weeks of jury duty. Employees must show the jury duty summons to their supervisor as soon as possible so that the supervisor may make arrangements to accommodate the employee’s absence. To be eligible for jury duty pay, you must present a statement from the Court Clerk indicating the time you served on jury duty. Also, we ask that you report back to work any day in which you have been excused early or not required to report for jury duty service.
- Either the NJCPA or the employee may request an excuse from jury duty if, in the organization’s judgment, the employee’s absence would create serious operational difficulties.

Witness Duty

- The NJCPA encourages employees to appear in court for witness duty whenever subpoenaed to do so. The subpoena should be shown to the employee’s supervisor immediately after it is received so that operating requirements can be adjusted, where necessary, to accommodate the employee’s

absence. The employee is expected to report for work whenever the court schedule permits. The employee who has been subpoenaed as a witness will receive paid time off for the entire period of witness duty.

Unpaid Leaves of Absence

Medical Leave

- If you are not eligible for paid medical leave or it has been used up and you are unable to work because of illness or disability (including pregnancy-related disability), you may qualify for an unpaid medical leave of absence. Unpaid medical leave may be requested for up to eight (8) weeks and may be extended for an additional four (4) weeks if required and supported by a physician's statement.
- Employees who are unable to return to work at the end of the extended medical leave may request an additional four (4) weeks as a personal leave.
- The NJCPA will pay the COBRA premiums less the employee's bi-weekly contribution associated with maintaining medical, dental, disability and life insurance costs during the first eight (8) weeks of unpaid medical leave. An employee on extended medical leave will be responsible for paying the COBRA premiums during that time.
- At the end of eight weeks of unpaid medical leave, the employee may resume employment in the same or a comparable position. The NJCPA will offer an employee returning from extended unpaid medical leave or personal leave (during weeks nine through twelve) a position if one is available and there is no hardship to the organization. An employee who does not return from unpaid medical leave will be considered to have voluntarily terminated.

Personal Leave

- The NJCPA will provide unpaid personal leave to regular employees who wish to take time off from work duties to fulfill personal obligations.
- Requests for personal leave will be evaluated based on a number of factors, including anticipated operational requirements and staffing considerations during the proposed period of absence.
- The NJCPA will pay the COBRA premiums less the employee's bi-weekly contribution associated with maintaining medical, dental, disability and life insurance costs during the first eight (8) weeks of personal leave. An employee on personal leave longer than eight (8) weeks will be responsible for paying the COBRA cost premiums during that time.
- At the end of an approved leave period of eight weeks or less, the employee may resume employment in the same or a comparable position. The NJCPA will offer an employee returning from an approved leave period in excess of eight weeks a position if one is available and there is no hardship to the organization. An employee who does not return from personal leave will be considered to have voluntarily terminated.

Military Leave

- A leave of absence without pay will be granted to any employee who enters any branch of the United States armed services. Benefit accruals for any employee serving on active duty longer than 30 consecutive days will be calculated in accordance with applicable federal laws. The employee will be reinstated with full seniority to his or her former position or to a comparable position if application for re-employment is made within 90 calendar days of the date of an honorable discharge or the date of release from hospitalization following discharge.
- Any employee who is a member of a reserve component of the armed forces will be placed on unpaid leave for his or her annual two-week training duty. Benefit programs will be unaffected by

the leave, and the employee may elect to use any paid time off entitlements for the absence. Training leaves will not normally exceed two weeks per year, plus reasonable travel time.

Telecommuting

NJCPA Telecommuting Policy

The following policy has been developed as an employee benefit to provide flexible work options to help staff meet the demands of conflicting obligations while ensuring that members continue to receive quality service and products. Terms of the policy were researched using other successful models and are subject to change at any time based on ongoing experience.

Purpose

- Telecommuting allows NJCPA employees to work on a regularly scheduled basis for a portion of their work time at home rather than in the NJCPA offices.

Definition

Telecommuting is a cooperative work arrangement whereby an employee may work from home. Jobs suitable for telecommuting are characterized by clearly defined tasks and work products.

Eligibility

1. The employee must have a minimum of six months of full-time employment with the NJCPA in current position.
2. A non-exempt employee or an exempt employee with no supervisory responsibilities may telecommute up to two days a week. An exempt employee with supervisory responsibilities may telecommute one day per week.
3. The employee must meet goals and ensure that all responsibilities continue to be met.
4. The employee must have a proven ability to meet department and team deadlines.
5. An employee's supervisor will determine if job duties are conducive to working at home. The employee, after consulting with his/her immediate supervisor, must justify how responsibilities will be achieved as well as or better in a telecommuting environment.
6. Employee's supervisor and Chief Operating Officer must approve.
7. The employee must satisfactorily complete 30- and 60-day trial period evaluations.
8. Telecommuting arrangements are voluntary. The NJCPA or the employee may terminate the arrangement, at will, at any time.

Terms

To ensure that one day each week all employees are in the office for project meetings, etc., Thursday is a required in-office day for telecommuters.

Telecommuters are expected to attend committee meetings where they have liaison responsibilities on days that they telecommute.

Schedules must be coordinated to provide adequate in-office coverage in every department on days employees are telecommuting.

If a telecommuter must come to the NJCPA office on a planned telecommuting day, the drive is not a reimbursable expense.

Telecommuters must maintain a consistent telecommuting schedule.

Telecommuters must notify the front desk and their supervisor of all appointments during normal business hours when they will be unavailable at their home office. Telecommuters must give an alternative means of being contacted (e.g., cell phone) so they can be reached in an emergency.

Telecommuters must be available during their normal business hours to answer business phone calls, return voice mail messages, check email and participate in scheduled meetings (as appropriate and approved, via teleconference).

Non-exempt employees must obtain supervisor permission to work more than 37.5 hours per week, and staff policies regarding sick leave and PTO apply. You still must notify your supervisor immediately of illness or other reason that you will be unable to work on a planned telecommuting day. If you take PTO or sick leave — or a holiday falls — on a telecommuting day, you may not substitute an additional, alternate telecommuting day.

You may be restricted from telecommuting during your department's busy season, as determined by your supervisor, even if you've been approved for telecommuting previously.

Telecommuting arrangements will be reviewed and reassessed annually.

Workspace Set Up

Telecommuters must identify permanent and adequate telecommuting workspace that is conducive to working apart from ongoing domestic activities in their home.

The workspace must be free from unwanted disturbances.

Telecommuting is not a substitute for dependent care. If the employee must otherwise care for dependents, they must have someone else providing that care while they are telecommuting.

The NJCPA will not reimburse for other home-related expenses such as heat, electricity or insurance.

Costs for providing office furniture are the responsibility of the telecommuter.

NJCPA reserves the right to inspect a telecommuter's workspace at any time with 48 hours' notice.

Workspace must provide a comfortable environment.

Workspace must have adequate light for working.

Excess noise should be minimized (e.g., baby crying, dog barking, radio, television).

Workspace must provide enough electrical outlets to be adequate for the needs of your job and equipment.

Providing non-disposable office accessories (e.g., scissors, tape dispenser, organizing caddy, office calendar) for the workspace is the responsibility of the telecommuter.

Routine office supplies (e.g., tape, paper, pens) may be used from the NJCPA's supply room.

Home office must be completely set up and all equipment installed and working properly before telecommuting can begin.

Telecommuter must ensure workplace safety.

Injuries and work-related accidents occurring at the telecommuter's workspace are subject to many of the same workers' compensation and liability considerations as those incurred while the employee is working at the NJCPA office. Accordingly, all telecommuters are required to maintain a safe home working environment. The work area should be free of dangerous obstructions, improper wiring or other hazards. If any injuries to the employee do occur, the employee is required to report these promptly to the organization.

Computer Equipment

The telecommuter, at his/her cost, must provide a personal computer with adequate configuration to perform his/her work and allow for remote access as determined by the IT Director.

In addition, the telecommuter must provide a printer. If the telecommuter and his/her supervisor determine that other equipment is necessary for the home office, the cost of this equipment will be the responsibility of the telecommuter.

The telecommuter is responsible for any costs to maintain and repair all equipment.

The NJCPA requires that a Virtual Private Network (VPN) client or Citrix Receiver be installed on your computer to access the NJCPA network remotely. The required software can be downloaded from the appropriate website or will be supplied by the NJCPA.

Any computer accessing the NJCPA network via the VPN or Citrix Receiver must have active Antivirus software installed. Virus signatures must be kept current. The purchasing and maintenance of the Antivirus software is the telecommuter's responsibility.

Any computer accessing the NJCPA network via the VPN or Citrix Receiver must be protected by a firewall. The firewall must be configurable to allow remote access to the telecommuter's computer by the NJCPA.

The NJCPA may require the telecommuter to install additional software on his/her computer to provide remote access to it. This software will be supplied by the NJCPA.

All NJCPA technology and information used in the telecommuter's job must be used in businesslike conditions while off-site, including protecting against abuse or other violation of existing rules concerning NJCPA property. The telecommuter's NJCPA username and password should not be revealed to anyone including your family and friends.

NJCPA equipment, software and information may not be used for purposes in contradiction to NJCPA policies, city, state or federal laws, rules or copyrights. Nor may a telecommuter's family or friends use them to perform work for other employers.

If the telecommuter experiences any equipment or software failures while working off site, he/she must inform his/her supervisor immediately. The supervisor may require the telecommuter to return to the NJCPA office until repairs have been made.

Original documents, which are not easily replaceable, may not be taken from the NJCPA's office. Only copies may be taken off site to the telecommuter's home office.

Phone

Telecommuters should generally check their voicemail messages a minimum of four times each day during normal business hours of 9 a.m. to 5 p.m. and should return calls that same business day or at latest within 24 hours, as if they were in the office.

Telecommuters must have a broadband (e.g., cable modem, DSL) connection to the internet with at least 128k bandwidth in their workspace. Installation and maintenance costs for this connection will be the responsibility of the telecommuter.

Telecommuters must arrange for business voicemail on their home phone line or cell phone. This requirement provides the ability to present the caller with a professional message and allows calls to roll into their voicemail system if the telecommuter's home line or cell phone is busy. Installation and monthly charges for this voicemail are the responsibility of the telecommuter.

If your job requires that you spend a significant time on the phone, the installation and use of an IP soft phone may be required. This will enable the NJCPA to extend phone service from the office to your off-site workspace.

Long-distance calls made on behalf of the NJCPA from the telecommuter's home will be reimbursed by the NJCPA. A written log should be kept of these calls by the telecommuter. Reimbursement will be made only if proper documentation (log accompanied by phone bill) is provided.

In addition, before leaving the NJCPA office for a day of telecommuting, the employee should change their voicemail message to say they are working outside the office that day but will return calls before the end of business that day.

General Characteristics of Telecommuting

Generally, jobs well suited for telecommuting have the following characteristics:

- Lower face-to-face communication requirements (communications can be handled over the phone, through voice mail and email)
- The employee already works alone doing tasks such as writing, graphic design, telephoning, planning, word processing or website management
- Clearly defined tasks and work products
- Objectives with identifiable timeframes and checkpoints
- The tasks require concentration on large blocks of time when the employee works independently
- The employee has the needed equipment
- The burden of tasks is not shifted to others when the employee is off-site
- The supervisor is comfortable with off-site work and notes no adverse impact within the organization due to off-site work

Generally, employees well suited for telecommuting are:

- Strong performers with a high level of knowledge about the job and high performance evaluations
- Highly knowledgeable about PCs, printers, email and other telecommuting equipment
- Highly motivated and independent
- Highly communicative, with strong verbal and written communication skills
- Mature, self-directed and self-disciplined
- Committed to making telecommuting work
- Consistent, productive and well organized
- Able to make appropriate decisions on their own
- Experienced in time management, with no history of absenteeism

NJCPA Telecommuting Agreement

The purpose of this agreement is to clarify the issues involved in a telecommuting arrangement.

Employee Name _____

Title _____

Telecommuting Address _____

I understand and agree to the terms and conditions of NJCPA’s Telecommuting Policy. My supervisor and I have established, discussed and clearly understand performance expectations. I have discussed any questions I may have regarding the policy with my supervisor prior to signing this agreement.

My supervisor and I have agreed to the following work schedule: (indicate days/hours)

Liability Waiver

Except as stated above in this agreement, I understand and agree that I am liable for property damages and injuries to myself and third persons at my telecommuting site. I agree to indemnify and hold the NJCPA and all or any of its representatives harmless from and against any and all claims, demands, judgments or liabilities (including any related losses, costs, expenses and legal fees) resulting or arising from or in connection with any injury and damage (including death) to any person or property, caused directly or indirectly by my willful misconduct, negligent actions or performance of the my duties and obligations under this agreement, except where liability arises solely from negligence and misconduct of the NJCPA.

Employee Signature _____ Date _____

Immediate Supervisor Signature _____ Date _____

Chief Operating Officer Signature _____ Date _____

Telecommuting Evaluation

Telecommuter _____

Immediate Supervisor _____

While telecommuting, approximately how many times a day did the employee call the office?

Was it difficult to hold group meetings because of the telecommuting schedule? _____

While telecommuting, approximately how many times a day did the employee receive calls from the office? _____

Did you experience any difficulties with non-telecommuting fellow employees? _____

Based on your expectations, was the employee able to complete projects effectively while telecommuting? _____

What worked well? _____

Were deadlines and assignments met on a timely basis? _____

What needs to be improved? _____

Have you found it necessary to better define work projects for the employee? _____

Additional Comments: _____

Have you found it necessary to hold more frequent meetings to ensure the progress of the employee's assignments? _____

Do you recommend that the employee continue to telecommute? _____

Employee Signature _____ Date _____

Immediate Supervisor Signature _____ Date _____

Appendix A

NJCPA Employee Code of Conduct

The public interest in the work of certified public accountants puts the profession and the NJCPA, as its state professional organization, in a unique position of public trust. In addition, the NJCPA has a reputation for dedication and service to the profession and the public. This reputation is largely based upon the high levels of integrity and accountability maintained by NJCPA staff over the years. It is a top priority of the NJCPA to maintain and enhance this reputation.

Only the good, unbiased judgment and strength of character of each one of us can assure a standard of conduct that will preserve and enhance NJCPA's reputation for integrity and accountability. As employees, we are responsible for maintaining that reputation. Accordingly, violations of the Employee Code of Conduct will subject employees to disciplinary action, up to and including termination.

All employees are expected to affirm compliance with this Code of Conduct annually at the beginning of the fiscal year (June 1). Primary responsibility for compliance with both the letter and the spirit of this policy rests with each employee individually.

Professional Etiquette

NJCPA employees have varying degrees and levels of contact with members and other NJCPA staff. But no matter the contact level, all employees must engage members and other NJCPA staff in a polite, courteous and helpful manner. Every employee should meet the needs of members and NJCPA staff in a timely and effective manner and display professional and appropriate conduct at all times.

Harassment

The NJCPA is dedicated to protecting the personal integrity of every employee to the maximum extent possible. Any sexual or other unlawful harassment will not be tolerated. For additional information, please refer to the section on Anti-Harassment in the Employee Handbook.

Drug-Free Workplace Policy Statement

The NJCPA is committed to a safe, healthy and productive workplace for all employees. Alcohol, drugs or other substances abused by employees will impair their ability to perform and could have serious adverse consequences on the safety, effectiveness and productivity of other employees and the NJCPA. The use of alcohol, drugs or any illegal substances will not be tolerated.

Workplace Violence

The NJCPA prohibits violence in the workplace. Violence can take many forms, including hostile or threatening language, assault, stalking or any conduct that causes physical or mental harm. The NJCPA is committed to making certain that employees are not subject to violent conduct and to maintaining a safe workplace. Every employee shares the responsibility to achieve this purpose.

Improper Payments

The NJCPA's goal is to deal fairly with public officials, suppliers, members and other business and professional contacts to ensure compliance with prevailing laws and regulations. Employees should never offer or seek improper services or consideration not available to others similarly situated.

Conflicts of Interest

Relationships that could impair, or appear to impair, an employee's integrity or objectivity in discharging his/her responsibilities must be avoided. In addition, employees must avoid situations where they perform services or take advantage of opportunities that compete or conflict with services or opportunities the NJCPA does or could perform.

Each employee must be alert to situations that may not specifically be covered in this statement but still involve a conflict of interest or the appearance of such a conflict. These situations should be fully disclosed so that clarification can be obtained.

Accounting

Every use of NJCPA funds or property must be reported and recorded. Accurate time records and expense reports must be maintained in accordance with prevailing IRS regulations and NJCPA directives.

Outside Employment

Staff members are expected to devote their best efforts to their work at the NJCPA and avoid activities that would reduce their effectiveness as employees or compete against the efforts of our members. Normally, staff members should not undertake outside work. Exceptions to this general policy may be granted under the following guidelines:

1. The activity must not be performed on NJCPA time or involve the use of NJCPA resources (e.g., telephone, reproduction equipment or any computer hardware or licensed software programs).
2. The activity must not interfere with, or detract from, performance of the employee's duties for the NJCPA.
3. Affiliation with the NJCPA may not be used to promote the employee's other activities. An employee involved in writing, speaking or teaching may mention NJCPA employment as part of biographic or background material in support of such activities. Anything beyond such indication is not appropriate.
4. When an employee's affiliation with the NJCPA is identified in connection with a speech or printed matter (unless specifically authorized to represent the NJCPA and its positions), there should be a disclaimer that the employee is not speaking on behalf of the NJCPA and that the views expressed are those of the author or speaker and do not necessarily reflect an official position of the NJCPA.
5. Activity that would result in adverse publicity for the NJCPA should be avoided.
6. Activity must not involve a conflict of interest with the NJCPA or its members. For example, an employee must not:
 - a. Engage in activities involving the offering of services or the preparation of written material that might be considered to have an effect on or conflict with the NJCPA, its programs or the professional practice of its members without advance clearance from the Chief Operating Officer.
 - b. Have any relationship with, or financial interest in, a supplier in those circumstances where the employee is in a position to influence the decision of the consultant, agency or other organization that provides materials or services to the NJCPA unless, in unusual circumstances, such involvement has received the prior approval of the Chief Operating Officer.
 - c. Serve on a board or as an officer of any organization where such service would create a conflict of interest with the NJCPA.

Speaking Engagements and Honoraria

Staff members are expected to honor requests for speaking engagements that will advance the interests of the profession or the NJCPA. If the host organization customarily offers an honorarium, it may be accepted on behalf of the NJCPA and the employee should submit it to the NJCPA. Tokens of appreciation with limited intrinsic value (i.e., with an approximate value of \$100 or less) may be accepted and retained by the employee.

Income from Published Material

When, as part of his or her regular duties, an employee prepares materials for the NJCPA publication, he or she will not participate in the income from sale of the materials.

Gifts from Suppliers

NJCPA staff members who have contact with suppliers or potential suppliers of goods and services must exercise good judgment and restraint in handling offers of gifts, meals, trips and other items. The employee may retain tokens and mementos of limited intrinsic value (\$100 or less). Items that do not fall within this guideline should be politely, but firmly, refused unless cleared by the Chief Operating Officer. Any proposed trips to be paid for by third parties must be cleared by the Chief Operating Officer before being taken.

Insider Trading

Staff members who receive confidential information in the course of their NJCPA assignments must avoid investments that could result in charges of insider trading.

Information Asset Management and Security Policies and Procedures

Many employees handle sensitive and confidential information that must be protected from unauthorized disclosure or access. Employees must never release, remove from the premises, copy or in any other way disclose any trade secrets, prospective or existing enterprises or opportunities, or other confidential information to individuals not employed or engaged by the NJCPA, except with written permission from the Chief Operating Officer. Employees may not use such information for any purpose outside the scope of their employment.

NJCPA staff often becomes aware of confidential or sensitive information with regard to members, their employers or their clients. NJCPA staff is required to keep such information strictly confidential and not disclose such information to anyone inside or outside the NJCPA except on a need-to-know basis. Examples of such information include, but are not limited to, information concerning an ethics investigation, peer review, social security numbers or credit card numbers.

Computer Software

Use of unauthorized software is not permitted. Software products used on NJCPA computing systems **MUST** be licensed for use by the NJCPA and approved by the Director of Information Technology. The violation of vendor copyright protection is a federal offense, is **NOT** permitted, and may be grounds for dismissal and criminal prosecution.

The NJCPA does not permit illegal copying of vendor software. If you have need for a backup copy of a vendor product, check the copyright statement in the product documentation. When in doubt, contact someone in the technology department for assistance.

Copying of Copyrighted Works

The NJCPA's policy is to protect the rights of publishers and/or authors of printed, electronic or online information. Always exercise due care, and check for specific guidance within a publication's or website's editorial information page regarding permission to copy, reprint or republish. Federal copyright laws protect all of these materials, so employees should not use any such works, except with the consent of the owner or after the NJCPA legal counsel has determined that it is permissible.

Electronic Communications

The NJCPA's email, telephone system, Internet access and other password-protected systems (herein cumulatively referred to as "NJCPA systems") are the property of the NJCPA and are to be used solely for legitimate business purposes.

Exercise the appropriate care to protect the NJCPA's systems against the introduction of viruses, spyware, malware or other harmful attacks. When using the NJCPA's systems, employees must:

- Use only in accordance with NJCPA policy.
- Maintain the conditions of security (including safeguarding of passwords) under which you are granted access to such systems.
- Check with the IT staff prior to downloading or accessing a file or document if the source of the file or other circumstances raises doubts about its safety.

No user shall have any expectation of privacy in any message, file, image or data created, sent, retrieved, received or posted in the use of the NJCPA's equipment and/or access. The NJCPA reserves the right to access, review and disclose information obtained through the NJCPA systems at any time, with or without advance notice or consent.

Reporting Code of Conduct Violations

Prevention and detection of suspected wrongdoing or irregularity is the responsibility of every employee. Employees must report immediately, in accordance with the NJCPA's Whistle Blower Policy found in the Employee Handbook, any instances of suspected wrongdoing or irregularity. Examples of wrongdoing or irregularity include, but are not limited to, the following:

- Theft or defalcation
- Forgery
- Harassment (as defined in the Employee Handbook)
- Discrimination based on race, sex, religion, national origin, sexual orientation, physical disability or age
- Drug and alcohol use (as defined in the Employee Handbook)
- Workplace violence
- Misuse of NJCPA property, including unauthorized use of telephone and computer hardware or software
- Misuse of confidential, trade secret, proprietary or member information
- Receiving bribes, kickbacks or inappropriate gifts
- Failure to report conflicts of interest

Summary

These guidelines are general in nature. They cannot anticipate every activity the propriety of which may be subject to challenge. For each reported case, circumstances will be evaluated in terms of the intent of this policy and the best interest of the profession and the NJCPA. Any employee having a situation which he or she considers to be particularly sensitive may review the situation in confidence and without fear of reprisal directly with the Chief Operating Officer or CEO & Executive Director, or he or she may report it directly to the Hotline Service at 888-475-8376.

Acknowledgement: NJCPA Code of Conduct

I have, this day, read and understand the NJCPA Code of Conduct for employees and I agree to abide by it as a condition of my employment.

Print Name _____

Signature of Employee _____

Date _____

___ I would like to discuss my situation with respect to the NJCPA Code of Conduct.

___ I am enclosing a statement concerning my situation with respect to the NJCPA Code of Conduct.

New Jersey Society of CPAs

STAFF INFORMATION BOOKLET

Staff Information Booklet Contents

Our Philosophy	
Kitchen Facilities	3
Personal Work Area.....	3
Meeting Rooms	3
Office Security	3
Business-Related Literature	4
Technical Phone Calls	4
Recycling.....	4
NJCPA Staff Recognition/Gift Guidelines	4
Telephone Use	
Phone System	4
Voice Mail	5
Conference Call Meetings	6
Member Service on the Phone.....	8
Office Procedures	
Printers/Copiers	10
Faxing.....	10
Computers	10
Purchase Orders	12
Mail.....	12
NJCPA Correspondence	
NJCPA Policy on Positions and Public Communications.....	13
NJCPA Style Guide	13
Email, Phone Call, U.S. Mail or Face-to-Face?.....	13
Written Correspondence.....	13
Electronic Correspondence Standards	14
NJCPA Broadcast Email Review Policy.....	17

Our Philosophy

Dear Employee:

You were hired to handle some pressing needs for the NJCPA. We needed someone with your skills and experience, and you are the best person to help us with our needs at this time. We offered you the position and you accepted. Thank you!

During the course of your employment at the NJCPA, you will be asked to do many things: general responsibilities, specific assignments, group and individual projects. You will have many chances to excel and to confirm that we made a good choice in hiring you. **There is one foremost responsibility that may never be specifically requested of you but that you need to always keep in mind through the duration of your employment at the NJCPA. It is the NJCPA's Ultimate Expectation.**

The Ultimate Expectation: Always do what needs to be done without waiting to be asked.

We've hired you to do a job, but more importantly, we've hired you to think, use your judgment and act in the best interest of the organization at all times.

Please don't ever forget The Ultimate Expectation. Strive to have it always be a guiding principle in your employment with us, a philosophy that is always with you, one that is constantly driving your thoughts and actions. As long as you are employed with us, you have our permission to act in our mutual best interests.

If we never say this again, don't take it as an indication that it's no longer important or that we've changed our priorities. We may get caught up in the daily rush of activities and the never-ending changes of the operation. Our day-to-day practices may make it look like this principle no longer applies. Don't be deceived by this.

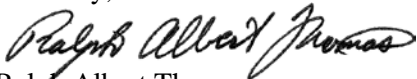
If at any time you do not feel we are doing the right thing — the thing you most believe would help us all — please say so. We want you to speak up when necessary, to state what is unstated, to make a suggestion, or to question an action or decision.

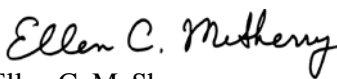
This doesn't mean we will always agree with you, nor that we will necessarily change what we are doing; but we always want to hear what you most believe would help us better achieve our goals and purpose and to create a mutually successful experience in the process.

You will need to seek to understand how (and why) things are done the way they are done before you seek to change existing work processes. Try to work with the systems that are in place first, but tell us if you think those systems need to be changed.

Discuss what is presented here with us and others in the organization so that we might all become better at applying *The Ultimate Expectation*.

Sincerely,


Ralph Albert Thomas
CEO & Executive Director


Ellen C. McSherry
Chief Operating Officer

The Office

Kitchen Facilities

Hot beverages and kitchen facilities are a great privilege to all of us. Counters, tables, refrigerators and sinks should be left clean and neat. It only takes a moment to wipe up spills and crumbs. Refrigerator clean out is every Friday. **Every staff member is responsible for cleaning out their refrigerator belongings before they leave for vacation or before a holiday weekend.**

Personal Work Area

Work stations and offices provide comfortable, spacious areas in which to conduct daily business. To maintain a neat, professional appearance throughout the office, several basic guidelines should be followed:

Overhead Cabinets and Bins

- Overhead bins and files are frequently open during the workday for accessibility, however, please be sure they are all closed when you leave the office.
- Items in cabinets and bins should be maintained in an organized manner.

Workstations and Offices

- Papers, folders, boxes, etc. should not be stacked or piled on the floor in offices or workstations.
- Turn off all lights in your workstation or office prior to leaving for the evening. If you are the last to leave your department, turn off the area copier and printer. Shut down your computer as recommended in the Computer section of this *Handbook*.
- Material may be dispersed during the day while in use but has to be put away before leaving.
- To protect the paint and finish of our furniture, no permanent-stick items should be attached to desks, wood paneling, files, bins or bulletin boards. Use self-stick notes on the desk or telephone rather than affixing them to overhead bins.
- To maintain a neat and consistent look, hang material no higher than the workstation's outside panel. Except for holiday cards, upper panels next to overhead bins should remain free from material.
- Workstations and offices should be left neat each evening and each weekend.
- For our safety, please be sure all file drawers, cabinets and closets are closed securely, particularly those in our busy hallways.
- Use closets, conveniently located throughout the office, to store coats, jackets, hats, boots and other outdoor garments.

Meeting Rooms

Our various meeting rooms are available for use as staff meeting rooms. All meeting rooms have to be reserved in advance. Reserve the meeting rooms through Outlook or the Education Center Administrator.

Office Security

Entrance to the NJCPA work area is obtained via a six-digit security code. This code is not to be given out to non-employees.

Business-Related Literature

Business-related magazines and books are maintained in the board room. Please use the sign out form to remove materials from the board room.

Technical Phone Calls

The NJCPA receives many telephone calls each day that are technical in nature. Please refer calls that are technical in nature to the “Connect with Colleagues” (njcpa.org/community/connect) section of the website for instructions as to how to post the question to the Open Forum.

Recycling

All paper, including cardboard, may be disposed in the waste paper basket in your workstation. Aluminum, glass and solid waste (including food-contaminated paper) items must be placed in separate containers either in the kitchen or cafeteria.

NJCPA Staff Recognition/Gift Guidelines

The NJCPA will give a \$100 gift card to a staff member who gets married or experiences the birth or adoption of a child.

The NJCPA will recognize an employee on milestone anniversaries of employment as follows:

5 years	\$50 gift card	20 years	\$200 gift card
10 years	\$100 gift card	25 years	\$250 gift card
15 years	\$150 gift card	30 years	\$300 gift card
Over 30 years — to be determined on an individual basis			

The NJCPA will send a dinner gift certificate for \$100 to a staff member who is hospitalized.

The NJCPA will send a floral arrangement or a \$100 dinner gift certificate, as well as a card, to a staff member who experiences the death of an immediate family member (spouse, child, parent, sibling or parent-in-law). If a donation to a particular cause has been requested, the NJCPA will make a comparable donation in lieu of a floral arrangement. The Executive Assistant will arrange for delivery or donation and notify the appropriate staff and members.

In the event of the death of other than an immediate family member as listed above, the NJCPA will send a note of sympathy to the staff member.

Telephone Use

Phone System

The NJCPA uses the Avaya IP Office phone system. Each person has their own extension. Be sure to give out your extension, especially to anyone who might be calling after hours. Callers can bypass the automated attendant easily by dialing your extension.

- **Outside Line.** To access an outside line, dial “9.”
- **Caller ID.** The handsets are outfitted with caller ID, which provides caller information for both internal and external callers. Caller ID history can be viewed by pressing the MENU key twice followed by the

RIGHT ARROW key then selecting the button below HIST. Use the LEFT and RIGHT ARROW keys to scroll through the caller ID history.

- **Transfer a Call.** Press the TRNSFR button and the extension you wish to call. You may stay on the line and speak with the party you are transferring the call to or hang up and the call will be automatically transferred. Callers can be transferred directly into a party's voicemail by adding an "*" before the receiving extension.
- **Pick Up Another Extension.** Press the PICKUP button and then dial the extension.
- **Conference Call.** Dial the first party and announce the conference call. Press the CONF button. The light next to the button of the held call will display a steady red light. Dial the next party and announce the conference call. Press the CONF button once again to join the conference parties together.
- **Redial.** Press the REDIAL button. You can go back through the last eight numbers you dialed by pressing REDIAL again or using the arrow keys to the right of the display. Press the button under the number displayed to dial that number.
- **Backdoor Number.** The backdoor number, 973-830-1682, bypasses the receptionist and goes directly to the auto-attendant. It is recommended that this number be given to people who need to contact you for purposes un-related to business.

Voice Mail

The phone system includes an integrated voice message system to take messages for staff while they are either out of the office or away from their desks. Each person and each department has their own mailbox. The voice message system will automatically activate your message waiting light when you have a message.

- Employees should listen/respond to messages and empty their mailbox daily.
- All calls received prior to 4 p.m. should be returned that same business day.
- Calls received after 4 p.m. should be returned no later than the next business day.
- Your messages will remain in your voice mailbox until you delete them.
- Employees should change their voicemail greeting whenever they will be out of the office.
- Please follow the voicemail message guidelines outlined below.

Accessing Voice Mail. Press the VM button or dial *17. When prompted, enter your extension and pound sign followed by your password and pound sign. You can get your password from the system administrator and you can change it at any time. The system will then walk you through your options such as getting your messages, sending a message, creating your personal greeting or changing your password. Voicemail can also be forwarded to your email. Please see the system administrator to have this feature setup for your account.

Retrieving Messages from Outside the Office. Ask the receptionist to transfer you to voicemail or call the backdoor number and from the automated attendant dial ** after hearing "If you know your party's extension..." You will be transferred into the voice mail system.

Voice Mail Message Components

- **Name.** Include your name and extension, so callers may bypass the automated attendant.
- **Sample:** Denise Jones, Extension 279
- **Greeting.** Include your name, title, if you are in or out of the office, options for the caller such as dialing zero to be transferred to the covering extension, leaving a message, sending you an email, visiting the website, etc. End your message with an appropriate closing.
- **Sample In the Office:** Hello, this is Denise Jones, NJCPA Marketing Specialist. I'm not available to take your call right now. Please leave a detailed message or dial zero to have your call transferred to

someone else in the marketing area. You can reach me via email at djones@njcpa.org. Or, you might find the answer to your question by visiting our website at njcpa.org. I look forward to speaking with you. Have a great day.

- **Sample Out of the Office.** Hello, this is Denise Jones, NJCPA Marketing Specialist. I am currently out of the office, without access to voicemail or email. I will return on September 15. Please leave a detailed message or dial zero to have your call transferred to someone else in the marketing area. Or, you might find the answer to your question by visiting our website at njcpa.org. I look forward to speaking with you when I return. Have a great day.

Conference Call Meetings

Conference call meetings are like any other meeting. They require planning and follow up. While technology makes it possible to save on driving time and to attend a meeting in your pajamas, there are additional considerations because of the equipment and limited face-to-face interaction. The facilitator should not forego the usual meeting formalities and components. Below are some tips to guide you as you plan your next conference call meeting.

Before the Meeting

- Keep your meeting moving and organized with pre-meeting preparation.
- Determine the number of people who will be participating.
- Know how people will participate. Will there be groups of people together? If yes, you may want to recruit a moderator to coordinate at each location.
- Select the accurate time zone. Specify whether the call occurs in the a.m. or p.m..
- Determine approximate length of conference call.
- Prepare meeting materials such as an agenda, objectives, responsibilities and visual aids ahead of time. Be sure to number pages on all handouts so you can direct participants to the appropriate pages during the meeting.
- Consider breaks for calls longer than 90 minutes.
- When using pass codes or proprietary call numbers, limit distribution to participants.
- Give yourself 30 minutes before your conference begins to check connection quality and that your handsets and speakerphone equipment are working and properly connected.
- Confirm participant attendance through email or fax. Include the time, date, planned duration, conference dial-in number and pass code. For NJCPA committees and interest groups, you may contact the CPE Engagement Coordinator for assistance.
- Make sure your moderators will be on time. Moderators should arrive a few minutes early to greet each participant and to announce when everyone is present and ready to start the call.
- Prepare an agenda so you will have a productive meeting.
- Let people know that you will start the call promptly.
- Notify participants that if the content of the meeting is confidential, speakerphones should not be used.
- Set a specific weekly or month time for recurring meetings.
- Email handouts to participants. Confirm receipt.

Pre-meeting Reminders

- With everyone's cooperation, the meeting can run smoothly.
- Remind participants not to use their phone system's hold feature. "Hold music" and recorded messages will disrupt your conference.
- Make sure you are in a quiet location where you will not be disturbed. Choose a meeting room with minimal background noise (e.g., computers, printers, ringing phones, loud A/C, side conversations) and away from heavy foot traffic. Ideally, choose a room that is carpeted and has acoustic coverings such as drapes.

- Place the phone in the middle of the table. Feedback can enter the call from the walls. Don't move or slide the phone once connected.
- Have callers mute their phones when not speaking.
- Remind participants not to type, play music, tap their pen or otherwise add noise to the call. If these types of noises are heard during the call, the facilitator should address the issue immediately.
- Be on time or early.
- Allow one conversation at a time, no side conversations.

During the Meeting

- Keep the meeting positive and interesting. You don't want members checking email or doing laundry during your conversation.
- Do a roll call at the beginning and review the agenda points to be discussed.
- Make sure everyone has the handouts.
- Ask participants to speak clearly, identify themselves while speaking and pause for others to comment. Direct questions/comments to specific individuals or locations. For example, "This is Howard, Federal Taxation Interest Group, I want to know...."
- Inform participants as to the expected length of the call and whether this is flexible. If key participants must leave at a specific time, notify everyone of this up front.
- Select someone to keep minutes. Specify when they should be completed and to whom they should be submitted. Minutes should capture the decisions, action items and open issues from a meeting. When capturing an action item, get the person to whom it is assigned to help you word it and set the due date — that way you know they've accepted the "to-do." Spell out unusual terms, names and numbers.
- Ask participants to direct questions/comments to specific individuals or locations.
- State the meeting objective. Participants look to meeting leaders to state the purpose of the gathering and what results are expected.
- Establish roles. Announcing and coordinating roles early in the meeting lets participants know who is responsible for what. Consider delegating roles for leader, facilitator, recorder, timekeeper or any other roles you think you'll require.
- When there are many participants gathered in one location to conference with remote individuals (or groups) by phone, the facilitator should remind the large group to include the remote participants in the discussion. The facilitator should also check in with remote participants periodically to solicit their input for the gathered group.
- Call on participants by name to acknowledge their question.
- Ask participants for feedback and keep them involved, especially if one or two participants monopolize the conversation.
- Make sure only one person speaks at a time.
- Be conscious of the number of active callers at any given time if a quorum is required for voting. A call that has just enough participants for a quorum at the beginning may not have enough if callers leave the call.
- To handle a confrontation between two individuals, suggest they phone each other after the conference to continue their discussion. This allows them both to gracefully end the confrontation and to "save face."
- Summarize next steps, deadlines and action items clearly.
- Choose a date and time for your next conference call while everyone is still on the line.

After the Meeting

- Post-meeting communication allows participants to feel satisfied with their contribution and encourages future participation.
- When ending your conference call, always be clear and to the point. Thank everyone for his or her participation and be sure everyone realizes the meeting is officially over.
- Send an email recap of the assignments and action items for the next meeting/follow-up session.

- Send minutes to participants and absentees.
- Shred written materials when appropriate to prevent misuse of your proprietary information.
- Conduct a meeting evaluation. To improve your meetings, end or follow up with a brief discussion of what went well and what participants would want to do differently in the future. Record comments and address them in future meetings.

Conference call meetings offer conveniences, but participants don't want to waste the time they saved by not driving to a meeting by sitting through a meeting filled with "Can you hear me now?" or "Who is this speaking again?" or "Which handout are you referring to?"

Member Service on the Phone

The NJCPA is dedicated to providing superior service to members and customers through strong leadership and a partnership of volunteers and professional staff. The experience of members, potential members, customers and the public includes phone, in-person and written (mail or email) correspondence, data maintenance, event registration, event attendance, member application, payment procedures, website interaction, reading of publications and other marketing materials, and more. These opportunities allow the NJCPA to exemplify behavior that builds a strong first and lasting impression and cultivate loyal relationships.

All employees are expected to take personal responsibility to ensure that all members, potential members, customers and staff receive a timely, efficient and professional response to their needs.

Please follow the below guidelines for delivering superior member service on the phone.

Beginning the Call

- Always answer the telephone within two rings and with a smile.
- Open Aptify as you answer the phone in case you need to access a member record.
- Greet with NJCPA, your name and department.
- Make their needs more important than anything else at that moment. Give the member/customer your complete and undivided attention by putting aside other work.
- Make sure you understand what the member/customer's needs and expectations are; listen carefully; ask questions.

During the Call

- Connect with the person by treating them like they are in the same room with you.
- Do not place a caller on hold unless absolutely necessary. Always ask permission to place a caller on hold.
- If the caller will be on hold for more than 45 seconds, you should take his or her name, number and call them back.
- When transferring a call to another staff person, always announce the caller's name and wait for affirmation that the person you are transferring the call to is available.
- If the person you are transferring the call to is busy or away from his or her desk, you should advise the caller: "_____ is unavailable to take your call. Would you like to leave a message in his or her voicemail?"
- Never give out staff personal information to callers (e.g., at a meeting, doctor's appointments, out sick).
- Limit your use of phrases like: "I don't know..." "We can't do that..." "That's all I can do..." "You're wrong..." or "You misunderstood me."
- Ask questions with an open mind; don't assume you know the answer.
- Guide the call by being polite and personable without getting into long discussions. Keep things on track by discovering the member/customer's need. Remember both your time and the member/customer's time is valuable.

Ending the Call

- Ask if there is anything else you can help them with.
- Use the opportunity to promote other programs and services that the member/customer may have an interest in.
- Agree to the next steps. Be clear about what you're planning to do and make sure they agree.
- Thank them for calling NJCPA.

Angry Callers

- Be sure to listen carefully, take the issue seriously and treat the person respectfully. Keep in mind that the caller considers their complaint valid and that is why they called to discuss it.
- Let dissatisfied members vent without interruption. Let them talk it out. It helps lower their emotional level.
- First, apologize and don't make excuses, become defensive or argue. Your aim is to retain the customer, not to win an argument.
- Summarize what the caller is saying and repeat it back to him or her. This practice lets the caller know you are listening and confirms that you accurately understand the problem.
- Promise to handle the problem promptly and personally, and do so! Advise the caller of the actions that will be taken to resolve or investigate the matter.
- Although we want to satisfy the caller's needs, do not make false promises or go against policies.
- Be careful not to lose your temper, raise your voice, be rude, abrupt or impatient, be sarcastic or mocking, interject your own opinions, or tell a customer they are wrong.
- Do something extra to make up for a problem when possible.
- Always thank the caller for the feedback and for bringing the issue to our attention.

Staff Confidentiality and Privacy

As a member of the team, we should vigorously guard each other's privacy. Regardless of the inquirer's identity or intention, including family members and friends, it is unacceptable to give the specific whereabouts or personal information of a staff member without their expressed permission.

"Personal information" is defined as any information including, but not limited to: a personal email address; home, postal or other physical non-business address; other non-business contact information; birth date; religious affiliation; marital status; sexual orientation; gender; health status; personal interests; personal relationships; socio-economic background or status; specific whereabouts; additional items specified by the Equal Employment Opportunity Act; or any other information identified by an employee.

At no time should an employee attempt to gather any of the above information about a staff member without their expressed permission.

In the case of an emergency, exceptions can be made on a case-by-case basis. Use of sound judgment will guide the staff in what constitutes an emergency.

Member Confidentiality and Privacy

- **Member Inquiries.** Only a member's business contact information may be shared with other members, the AICPA or other state societies. Do not provide a member's personal information such as: spouse's name, home address, personal email address, committee membership, professional interests, payment information, etc. without permission from the member. If you are not sure what information to provide, provide only the information contained in the member's listing in the online membership directory.
- **Nonmember Inquiries.** The only information we relay about a member to a non-member is if the person is a member and the year that person joined. If the inquirer wants additional information, suggest LinkedIn. We cannot confirm license status or if a member is currently employed.

Your Accountability

- Take every opportunity to exceed expectations.
- If you or a co-worker made a mistake, don't try to pass the blame or make excuses. Take responsibility, apologize for the error and then do whatever you have to do to make it right.
- Do not disclose internal issues (e.g., problems with database, difficulties with a vendor or co-worker). Our problems are not their problems.
- If the member/customer made a mistake, take the initiative to do whatever it takes to correct the problem. Talk to your supervisor for guidance if necessary.
- If a situation occurs that is out of your control (e.g., class gets cancelled due to weather or facilitator problem), it is still your responsibility to make sure the member/customer is satisfied, whether it is a refund, recommending another class, self-study, etc.
- Be knowledgeable about the NJCPA and its programs, services, policies and procedures. Know where to get information; keep frequently used information handy; be prepared to direct members to the website or other sources of information.
- Keep track of what members say and report it to the appropriate staff person when needed.

Your Follow Through

- Pursue member service excellence after you hang up the phone.
- Make sure the member/customer's request is handled promptly (e.g., information mailed out, registration processed, put on wait list)
- Be thorough and accurate; get all the information; take the time to do it right.
- Follow NJCPA policies and procedures... but, there is an exception for every rule. Sometimes you need to bend the rules a little to satisfy a customer. Take the initiative to give the customer what they want (if possible and within reason). Talk to your supervisor when you are unsure what is allowable and appropriate.
- If you tell a member/customer you are going to do something, DO IT as soon as possible or at least within the time you promised.

Office Procedures**Printers/Copiers**

Printers/copiers are conveniently located throughout the office. A larger photocopier machine is located in the project work area and is to be used for large photocopying jobs. Paper for the machine can be found in the cabinets below the mini machines, in the project work area or in the main supply room.

Faxing

The NJCPA is equipped to receive and send faxes electronically. Faxes sent to our main fax number and to the education department fax number are all received electronically as image files. They are reviewed and routed by the receptionist to the appropriate recipient(s) via email. When you receive a fax via email, it will have a subject line indicating that it is a fax message and it will appear as an attachment to the routing message.

To send hardcopy faxes, a fax machine for general NJCPA use is located in the central printer/copier room. When you receive the confirmation slip from your fax, please put it in the bin located next to the machine if the confirmation slip indicates the fax transmission was completed. If there was an error noted in the transmission, please notify the sender.

Computers

Employees are supplied with a computer workstation (either PC or laptop) to conduct NJCPA business. The computers are linked through a local area network. Access to the network is intended for NJCPA employees and is by username and password only. In order to protect the integrity of our system, please do not distribute your password. The network is designed to maintain business-related documents only.

Username. Each employee is assigned a unique username to access the computer network and will be required to create a password. The username will consist of a combination of the employee's first and last name. For example, the username for an employee named Jane Doe might be jdoe.

Password. Each employee will also be assigned a password which must be changed during their first logon.

- Your password will be valid for 60 days. Before it expires, you will be prompted to select a new password. The system remembers your last three passwords and requires you to choose a new password.
- Network passwords are case sensitive. If you are having trouble logging onto the network, be sure the "caps lock" key is not active.
- If you try to log in unsuccessfully three times in a row, your network account will be locked and you will need to contact a network administrator to log onto the network.
- In order to be sure passwords are secure, the user must create passwords that meet a complexity requirement. Every password must be at least eight characters long and must include three of the following four elements:
 - Uppercase letter(s): A, B, C . . .
 - Lowercase letter(s): a, b, c, . . .
 - Number(s): 1,2,3 . . .
 - Keyboard symbol(s): !, @, #, \$. . .
- The system will not accept passwords that include your name.
- The following would be acceptable network passwords:

aPPle_p!e	Fr3ddy@33	mYpassw0rd!
-----------	-----------	-------------
- Guard your password. Do not share it with other staff members. If they need access to files or network resources that you use, the Information Technology staff will arrange it.
- Do not write down your password and leave your personal password or any other NJCPA-related passwords visible in your work area.

Software. Each computer is supplied with software to help you accomplish your work. Discuss any additional software needs with your supervisor. Please do not load and/or run any personal software, shareware, etc. on your computer. All computers have anti-virus and anti-spyware software installed. Employees are not permitted to disable either of these programs on their systems or any other content-filtering software. See the Internet Policy in the Employee Manual regarding applications available over the Internet.

Hardware. Employees should make every effort to keep their computer clean, being careful not to have food or drink in the immediate vicinity. In addition, your computer should be easily accessible should it need to be fixed or moved. Some computers have a CD-ROM or DVD-ROM drive and speakers. Employees may play music at low levels as long as it does not interfere with their work or the work of others in the vicinity. Please contact the IT department for assistance with hardware-related problems.

Backing Up. You can protect your work by saving your documents on the local area network in folders designated for your department or work area. The network folders are backed up daily. Each employee is responsible for regularly (at least weekly) backing up documents and/or selected files maintained on their hard drive. For assistance with this procedure, contact the IT department.

Shutting Down. At the end of each work day Monday through Thursday, all employees are to log off of their computers (not shut down) and turn off their monitors. At the end of the day on Friday and during extended holidays, employees should shut down both their computers and monitors.

Other Important Considerations. Your computer has been enabled with virus protection software that automatically scans for viruses when you log on. Antivirus software is not perfect, so please contact the IT department if you have reason to be suspicious about a file or other software.

Purchase Orders

Purchase orders must be completed for any service requested or item purchased from a vendor. ***Purchase orders are used for internal and audit control purposes. When used properly, they ensure the proper approval of expenditure for goods and services. Purchase orders also help determine who initiated an expense for a mailing, printing job, supply order, etc. and how the expense should be coded.***

When the accounting department receives an invoice, the corresponding purchase order is attached to the invoice. The invoice is then given to the appropriate department for staff and managers to approve. When approving the invoice, it should be compared to the purchase order to be sure that the quantities and prices match. Any differences should be explained. Managers and directors are responsible for monitoring departmental expenses and keeping them in line with the department budget.

- You do not have to complete a purchase order if you are filling out a subscription form, professional dues membership form, registration form for a professional seminar, or an order for an item if the vendor has a form to complete. **Simply fill the form out and ask the person to whom you report to initial the top of the form and give it to accounting to process.**

Completing a Purchase Order

- Purchase orders must be completed using the Purchase Order application in the Aptify system. The IT staff will work with you to be sure you have the application and access to the “NJ Purchase Order Create Wizard.” The wizard will walk you through the steps of creating a purchase order. Instructions can be found on the network under [NJCPA Shared Resources\(R:\)Purchase Orders.pdf](#). If you are not sure how to enter information, please check with the accounting department.
- When you have finished entering a purchase order, your manager will get an email alerting him or her that they must review and approve the purchase order. Once approved, you will get an email that the purchase order was approved. The accounting department will match invoices received from vendors to corresponding purchase orders.

Important Message

Purchase orders are to be completed and approved before placing the actual order. You are not to complete a purchase order at the time of receiving the invoice. Purchase order dates should not be later than the order date or invoice date on the invoice. This defeats the purpose of the purchase order and it becomes apparent that we have a breakdown in internal control and the approval process.

Mail

Your incoming mail will be delivered to you each day. Your outgoing mail may be brought to the mail room and left next to the postage machine or left in the mail bin in the alcove next to the staff kitchen. If you are sending

out something via UPS, you must fill out a packing slip and bring the packing slip and item to be shipped to the mail room for shipping.

NJCPA Correspondence

NJCPA Policy on Positions and Public Communications

To ensure consistency and quality in the messages that are being communicated, and to protect the interests of the NJCPA organization and profession, the NJCPA has developed a policy on public statements and positions on issues.

NJCPA Style Guide

Communications from the NJCPA, including newsletters, magazine, website, electronic publications and news releases, follow Associated Press (AP) recommendations for capitalization, spelling, punctuation and the other aspects of writing generally described as style. Exceptions to the AP style are listed in the NJCPA Style Guide. Also provided are some general rules to help with some of the more confusing aspects of punctuation and word usage. The NJCPA Style Guide can found at njcpa.org/styleguide, and it's also available in the Staff section of the website.

Email, Phone Call, U.S. Mail or Face-to-Face?

Today, there are many different ways to communicate. You can send an email, place a phone call, mail a letter or meet with a person. Since the NJCPA is a member service organization, it is important to take the time to consider what is the most appropriate way to communicate with individual members. The most convenient way to communicate with members may be sending them an email, but before you send that email, first consider if it is the best way to communicate with them. Some subjects are better discussed in a face-to-face meeting or with a phone call.

Email

- When communicating with members by email, it is sometimes best to follow up with a phone call. This is especially necessary if you have sent one or two emails and have not received a response.

Phone Calls

- If you need to get a quick answer to something, want an update on an event, or need to discuss or analyze a situation in more depth, give the person a call.

US Mail

- If your correspondence requires a more formalized or personal approach, send a letter. Examples of this include thanking someone for a contribution, congratulating an award recipient or soliciting funds.

Face-to-Face

- Sensitive or complicated issues are best handled in face-to-face meetings. If faced with a situation that is already tense or could develop into a tense situation, you want your communication to be absolutely clear.

Written Correspondence

Correspondence is vital to the operation of our organization. To promote consistency in the style of our mailings, please follow these guidelines:

- All letters should be typed or printed on NJCPA letterhead using the modified letter style.
- The date, subject and the closing should be tabbed at the center. The month is spelled out.
- The inside address is blocked left and paragraphs are not indented. Proper titles are used in the address.
- The state is abbreviated using two capital letters with no periods. The state and zip code are separated by one space.
- If the salutation is formal (i.e., Mr. Smith), the author's signature should also be formal (i.e., Ralph Albert Thomas). Likewise, when the salutation is informal (i.e., John), the author's signature should also be informal (i.e., Ralph). However, in both cases the typed closing should be formal.
- The closing is "Sincerely."
- All letters, memos and notices should include initials of the author and typist in the lower left (i.e., MR/jw). If you write and type the memo, simply type in your initials (i.e., jw).
- If another item is to be included in the mailing, such as an agenda or a return envelope, type "enclosure" in the lower left corner under the initials.
- Correspondence that is copied to other individuals must include "c:" and each name. For material mailed within the NJCPA to officers, trustees, committee chairs or members, chapter presidents, etc., informal names may be used. Full names must be used in correspondence to the full membership or outside audiences. List the names of individuals being copied in the following order: (1) related outside parties, (2) volunteers by position and (3) staff by position.
- If a member authors the correspondence, you must get the member's permission to sign his or her name prior to distribution.
- The second page of correspondence should be printed on page two NJCPA letterhead and headed up with the name of the addressee, date, and page number as illustrated below:

Mr. Jack B. Nimble
July 18, 2016
Page 2

- All addressees, signers of correspondence and "c" recipients should be identified as CPAs, if they hold that designation.
- Be sure that your writing complies with the NJCPA Style Guide.

Electronic Correspondence Standards

Email is often considered a less-formal mode of communication than sending a printed letter. Therefore, it is easy to slip into a very informal tone and manner of writing. However, when you are communicating with members and other professional contacts, you are communicating on behalf of the NJCPA, and it is necessary to follow business email etiquette standards. Please use the following electronic correspondence standards when you send an email from your NJCPA.org address.

- All email should be formatted as “Rich Text” and not “HTML” or “Plain Text.” In Outlook go to File > Options > Mail. Under “Compose messages,” in the “Compose messages in this format” list, select Rich Text.
- Double-check the email address of the person to whom you’re sending your message.
- The general rule for email content formatting is that if you wouldn’t do it in a letter, don’t do it in an email.
- Don’t use all capitals LIKE THIS when sending email. This is considered to be yelling. Capitals are meant to convey great urgency and should only be used in an emergency.
- Always check your own email for readability and spelling. The accepted rules relating to grammar and spelling still prevail. If your spell check is not already set to check your messages, open Outlook and go to File > Options > Mail. Under “Compose messages” check the “Always check spelling before sending” box.
- Remember that all the non-verbal signals of communication such as facial expressions, eye contact, body language, tone of voice are lost. Therefore, avoid using humor or sarcasm in your messages because it could be misunderstood.
- Don’t use emoticons such as :-) ;-) :-/ etc. These are inappropriate for business use.
- Be sure that your writing complies with the NJCPA Style Guide.

Signature

- Your email signature should follow the below format for all external email messages:
- NAME
- Title
- 973-226-4494, ext. xxx
- linkedin.com/in/name
- NJCPA | njcpa.org

Signature Fonts:

NAME = ALL CAPS - Times New Roman (10)

Information = Times New Roman (11)

- Please note that your email signature does not automatically appear on the “Out of Office Assistant” message and should be added during your out of office message set up.

Attachments

- Sometimes it’s necessary to include attachment(s) with your message, such as a meeting agenda. A few things to keep in mind:
 - Due to the numerous destructive computer viruses, many companies prohibit employees from receiving attachments. Make sure your recipient is going to be able to receive your message.
 - Be aware of the size of the attachment. If the file size is too large, some email programs will reject the entire message. If you’re trying to send a large attachment, you may want to check

with your recipient first to see if they will be able to receive it. You can reduce the size of your attachment by zipping the file. See the IT department for instructions on how to zip a file.

Out of the Office Auto Responses

- Just as with your voice mail, you should set your email to have an out of the office message when you will not be in the office. Different messages may be set up for those inside the office and those outside the office. To set up an out of office auto response, open Outlook and go to Tools, Out of Office Assistant. The following information should be included in your message:
 - When you will be returning
 - Who is providing coverage
 - Your signature (Your auto-signature is not automatically attached).

- Sample:
 - I am currently out of the office. I will return on Tuesday, January 2. If you have an immediate need, please contact Jean Smith at jsmith@njcpa.org, or 973-226-4494, ext. XXX.
 - You also may leave me a voice mail message at 973-226-4494, ext. XXX, or you may find the answer to your question on our website at njcpa.org.
 - JOHN D. JOHNSON
Manager
973-226-4494, ext. XXX
[linkedin.com/in/johndjohnson](https://www.linkedin.com/in/johndjohnson)
NJCPA | njcpa.org

Requesting Marketing Services

marketing@njcpa.org

Since many marketing projects involve the efforts of each member of the marketing team, requests for support on a new project should be sent to the marketing team at marketing@njcpa.org. This email account is monitored by all members of the marketing team and enables optimal tracking and scheduling of new projects. After an initial request for marketing support is made through the marketing account, additional communications regarding project can be emailed directly to the relevant marketing staff member(s).

When submitting a new marketing request, be sure to include the following information:

- A summary of the project and the marketing services needed
- Goal of your project
- Target audience
- Call to action
- Deliverables
- Timelines

If you are requesting a broadcast email, follow the guidelines in the policy shown below.

NJCPA Broadcast Email Review Policy

To ensure consistent style and the inclusion of all critical information, and to prevent overloading any one membership segment with email messages, established the following broadcast email review policy.

All emails going to 25 or more members should be submitted via the marketing email account for review no later than three business days prior to the day your email is to be sent out. Include the following information:

- The complete email message, including the subject line, standard footer elements (see below) and merge fields (if applicable)
- A description of who the email is being sent to
- The date the email is to be sent. (Please note that the date will be compared to the master calendar of broadcast emails to ensure that members are not receiving too many email messages on any given day.)
- The name and email of who the message will be from