

The New York State Society of Certified Public Accountants Operations Policies

OP – 10 Amicus Brief Policy

Policy Regarding Amicus Brief August 9, 2000 Executive Committee Meeting

00 – G – 5 Approval of Procedure for Amicus Curiae Briefs

Mr. Woehlke outlined the need for a procedure to officially approve amicus curiae projects of the Society. Mr. Nelson made the following resolution incorporating such a procedure which was seconded by Mr. Riley:

RESOLVED, that the NYSSCPA shall take the following steps in approving amicus curiae brief projects:

Step 1: Identify Candidate for Amicus Brief

Suggestions of cases for society amicus curiae briefs come from various sources, most notably staff research, outside legal counsel, members-atlarge, and defendants' attorneys.

Step 2: Staff Evaluation

The staff will evaluate the amicus curiae brief candidate based on the following criteria:

- Importance of the presented issues to the CPA profession
- Cost
- Likelihood of success
- Ability to segregate any "bad" facts (such as, CPA misconduct or negligence) from the Society's position of principle in the case

The staff will weigh these factors and make a recommendation in a short, written memorandum whether or not to proceed with the amicus brief.

Step 3: Leadership Approval

Because the time frame in which the decision to proceed on an amicus project is ordinarily short, the staff's recommendation shall be subject to the approval of a leadership group composed of the President, the most immediate Past President who is willing to serve, and President-elect before any legal costs are incurred. In the event any member of this leadership group must recuse him-or herself or is unable to participate, he or she shall be replaced by the next most immediate Past President who is able to participate in the decision.

The resolution was unanimously approved.