

President's Message



**BRIAN
MICHELS**

Happy (Belated) New Year! Busy season is upon us. Accountants everywhere are stocking up on coffee for those extended hours right around the corner.

I'm sure you all heard but 2017 brings some new requirements with New

York State personal income tax returns. Beginning with tax year 2016, New York State is requiring tax preparers to obtain the taxpayer's driver's license or state-issued ID information for their electronically filed personal tax returns as an additional verification device to deter fraud. This is sure to result in some phone calls from clients.

On December 10 the Suffolk Chapter held its annual All Day Tax Conference. Our committee chairs worked hard to put together an excellent event.

On December 21, the Members in Industry Committee held an event on Cybersecurity presented by Brian

Busto of BMB Solutions. Attendees learned about some of the sophisticated methods hackers use such as malware, phishing and ransom ware.

The Suffolk Chapter began 2017 with some great events. On January 25 the Members in Industry Committee held its Annual Tax & Economic Update at Nawrocki Smith. (See details on page 4.)

On January 26 was the Nassau/Suffolk Chapter annual networking event at The Fox Hollow, which is always well-attended. More on page 6.

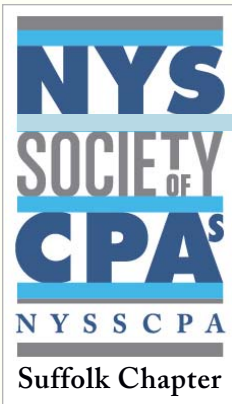
The East End Committee held its second event on February 2 at the Atlantis Banquet & Events in Riverhead, where guests enjoyed cocktails and hors d'oeuvres. Details on page 7.

I wish all of you a wonderful, prosperous and health new year. Have a great 2017!

— *Brian Michels*

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Special Offers from the Suffolk Chapter

SPONSORSHIP PROGRAM

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



Step One: Choose the type of event based on your target audience.

- golf outings
- networking events
- technical workshops
- informational seminars
- charitable events

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

- recognition in the Suffolk Chapter newsletter
- logo/recognition in all event flyers
- opportunity to speak at the event
- booth or table display space

To take advantage of this great offer, contact our Sponsorship Chair: Thomas S. Pirro: (631) 472-7637; tpirrocpa@optonline.net

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Become a subscriber and save as much as \$300 on meetings! The tremendously discounted price of **\$99** covers the following chapter meetings:

October 20, 2016	Banker/CPA Event
November 2016	Student Night
Nov./Dec. 2016	Accounting & Auditing Event (2 CPE)
December 6, 2016	Town Hall Meeting / Ethics Panel (2 CPE)
January 26, 2017	Banker/CPA Event
May 2017	To Be Determined

Act now to get the full savings! Contact the Suffolk Chapter Treasurer: John Hermus, (631) 665-7040, jhermus@sheehancpa.com.

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 - Cooperation with Bankers & Other Credit Grantors
 - Cooperation with Educational Institutions
 - Construction & Real Estate
 - East End
 - Emerging Technologies
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 - Golf Outing
 - Members in Industry
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 - NextGen
 - Nominating
 - Not-For-Profit & Government
 - Accounting & Auditing
 - Public Relations
 - Small Business
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To contact a committee chair, see page 12.

Data Protection: As Important As Data Backup

By Brian Busto, BMB Consulting LLC

Most companies are unaware of what exactly sensitive data is and where the sensitive data resides in their systems. Whether on an in-house or cloud-based environment, determining the locations of PII (personally identifiable information) data is the responsibility of the organization, along with securing this data.

The organization must implement policies and procedures to systematically review and analyze their data. Implementing controls to ensure that all classes of data are handled appropriately is critical to securing your PII data. Work with your IT team to designate the appropriate permissions to the folder & file structures.

For example, the company could implement a policy that all data containing PII is to be considered sensitive and, therefore, encrypted in transit across a network. The company must implement technical controls to enforce that policy with software to ensure the data is safe. Implementing email encryption is critical for the transit of PII data across the internet.

Securing your data requires the “least privileged” concept to be applied. For example, access to payroll data is usually restricted to those employees who process the payroll and those who review it. This is usually done via your payroll portal, secured directories on your server, or a payroll application. Payroll data should never be downloaded onto an unencrypted

laptop, thereby undermining all of the required controls.

Employees must be educated about what PII data is, the sensitivity of this data, and the importance of keeping the data secured. This must be a part of each employee’s job description and job roles. Employee training is an important part of making the transition to securing data and educating users on what they should, and should not, do.

Many security regulations will be defined in the coming year. On the federal and state levels, companies with PII will be required to hold cyber insurance policies and implement cyber security policies that are regularly tested and continually reviewed. NIST/SANS guidelines cross-industry are already in place and require you to answer questionnaires or perform assessments showing that your data is being secured. When completed and acknowledged, these questionnaires and assessments can hold you accountable if your answers differ from the technology you have in place.

Don’t wait for the regulations to be in place. The burden of becoming compliant will be an overwhelming task for your organization. Start now to put the pieces in place on a planned and budgeted schedule.

Committee Report: **Members in Industry**

On December 21 the Suffolk Members in Industry committee welcomed **Brian Busto** and **Justin Kern** from BMB Solutions. They presented on the technical aspects of cybersecurity risks, as follow up to the legal aspects previously addressed at the September committee meeting. Employee security, employee awareness and employee training were stressed including best practices for password structure. They provided numerous examples of businesses touched by cyber incidents and emphasized the importance of data protection as well as appropriate data backup for businesses of all sizes.

“What a difference a year makes.” So went the opening comments of our speakers, **Ernie Smith** and **John Spatola** from Nawrocki Smith LLP, at this year’s Economic/Tax Update, January 26.

In the past year, oil prices have risen, unemployment is at an all-time low, inflation is in check yet moving at a steady pace (good for the economy) and the overall US economy has moved up several more notches in terms of performance. The world economy seems to be moving in a positive direction. Locally, we continue to flourish as all indicators point upward from unemployment (at an all-time low) to real estate sales to sentiment which, just like in the national survey, is locally pointing upward.

The rousing presentation focused first on the national and local economies, outlining mostly positive indicators:

- Labor market is positive both nationally and locally
- Consumer confidence is high as sentiment continues in a positive direction
- Third quarter GDP was revised upward to 3.5%, the best showing in over 2 years.
- Dow up approximately 25% over the past year.
- S&P 500 up approximately 21% over the past year.
- Crude oil futures up from approximately \$28 in January 2016 to approximately \$53 in January 2017.
- The Federal Reserve raised key interest rate from 0.25% - 0.50% to 0.50% to 0.75%.
- The Federal Reserve key interest rate is expected to increase gradually 3 times in 2017.

The presentation then moved toward tax law adjustments/changes with a focus on the proposed changes in the new presidential administration. What ensued was a lively, mindful, thought-provoking discussion on the myriad of socio-economic issues inherited by our new president.

NEXT UP:

February 16, 2017, 8-10am: *Demystifying Forensic Accounting*

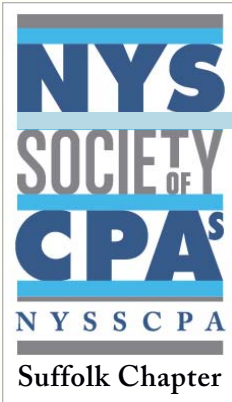
Speaker: **Ernie Smith**, Nawrocki Smith LLP. Wells Fargo 50 South Service Road.
REGISTER [HERE](#).

The State Society has requested that all attendees register online to ensure you receive your CPE certificates. Please use the link above to register.

Contact Janet Verneuille at JVerneuille@empirenb.com to get on the committee mailing email list, for more information, or to offer suggestions for future sessions and speakers.



Brian Busto, Justin Kern, Janet Verneuille



Committee Report: **Employee Benefits**

On December 6, the Suffolk Chapter Employee Benefits Committee held a free seminar at Paradise Diner in Hauppauge entitled “The 5500: Analyzing and Interpretation.” The seminar offered 2 CPE hours in specialized knowledge, presented by Joseph Disalvo, ChFC, AIF from Quest Capital and Risk Management, Inc.

Mr. Disalvo discussed the past, current and future regulatory landscape of Form 5500 reporting. He presented a sample Form 5500, examined the various schedules currently required to be filed with the Form 5500, and discussed the different codes used in these schedules – what they mean and how to spot compliance oversights.

In addition, he discussed current DOL initiatives including the new proposed DOL Fiduciary Rule, and what this means to plan sponsors, investment advisors, broker-dealers and brokers, as well as others who service these plans. He also discussed potential tax planning and cost savings opportunities that can be identified through an analysis of a plan’s form 5500 filing.

Approximately 23 people attended the seminar and were encouraged to ask questions during the presentation as well during the Q&A segment at the end.

The Employee Benefits Committee is planning several interesting seminars and presentations in the coming year. Please look for information in future Chapter newsletters. Our events are also posted on the NYSSCPA website.

Please feel free to reach out to co-chairs Suzanne Breit at sbreit@horanmm.com or Felicia Paura at fpaura@sheehancpa.com with any questions. We also welcome new members to our committee.

Committee Report: **Cooperation with Bankers**

Together with the Nassau Chapter, the Suffolk Cooperation with Bankers and Other Credit Grantors Committee held their semi-annual joint networking event on Thursday, January 26. It was the Committee's first time hosting at The Fox Hollow in Woodbury. The swanky change in venue turned out to be a huge success with about 150 attendees who spanned the CPA, banking, finance, and legal professions!

Be on the lookout for future networking events to be held in 2017!



Committee Report: **East End**

The East End Committee (EEC) held its second successful social event, bringing together approximately 45 accountants, attorneys, bankers, insurance professionals and professionals in industry. Held at Atlantis Marine World's Sea Star Ballroom in downtown Riverhead, attendees ate, drank and mingled from 6-8pm. This event would not have been possible without our sponsor, Wells Fargo Home Mortgage!

The EEC is considering a few other events for the near future, such as a 5K charity run, a joint nine and dine golf event with the Forensic and Valuation Services (FVS) Committee and a wine tasting.

If you are interested in learning more about the Committee or getting involved, please feel free to contact us at any time. We would love to hear from you! Contact co-chairs Amanda Sexton, asexton@mfbcpa.com, and Sean Kelly, skelly@mfbcpa.com.



Felecia Wilson,
Jonathan Fogarty



Anthony Cardona, Janet Verneuille,
Diane Murray, Jonathan Fogarty



Michael Heller, David Goldklang,
Robert Pospischil



Jani Rothberg, Amanda Sexton,
Sean Kelly



Dan Harbes,
Amanda Sexton



Leanne Poe, Maria Tuzzolo,
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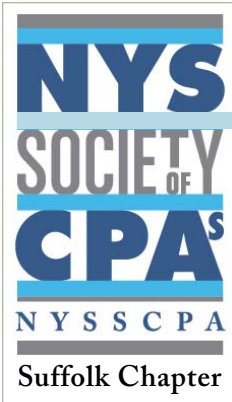
Jonathan Fogarty, Jani Rothberg,
Katerina Grinko, Bernadette Tuthill,
Anthony Cardona, Amanda Sexton



Roy Little and Daniel Marsala



Danielle Anderson, Kelli Lanino,
Christina Galasso, Joe Mammima,
Amanda Sexton



Mark Your Calendar...

FEBRUARY 16, 2017

Members in Industry Committee: Forensic Accounting. Details on page 9

APRIL 27, 2017

Not-for-Profit Accounting and Auditing Conference. Details on page 10.

JUNE 28, 2017

Suffolk Chapter Past Presidents Golf Outing. Details on page 11.

For up-to-the-minute chapter activities:

[http://www.nysscpa.org/
membership/chapters/suffolk](http://www.nysscpa.org/membership/chapters/suffolk)

Committee Chairs!

Make sure to get all future meeting dates to Melissa Hicks at MHicks@grassicpas.com.

Focusing on Forensics...

The NYSSCPA Suffolk Members in Industry Committee invites you to



Demystifying Forensic Accounting

Thursday, February 16, 2017

8-10 a.m.

at Wells Fargo, 58 S. Service Road, Melville

TOPICS:

- The who, what, where, when, why and how of forensic accounting
- Differences between a forensic accountant and a regular CPA
- Characteristics of a forensic accountant
- Types of matters that could involve a forensic accountant
- Figuring out when you need forensic accounting
- Case studies

SPEAKER:

Ernie Smith, CPA — Nawrocki Smith LLP

**2 CPE
credits!**

REGISTER HERE

Info: Janet Verneuille, JVerneuille@empirenb.com

All-Day NFP Training...



Latest Developments in Not-for-Profit Accounting and Auditing

Thursday, April 27, 2017

8 a.m. to 4 p.m.

at the Melville Marriott, 1350 Old Walt Whitman Road, Melville

\$279 Member | \$349 Non-Member

The nonprofit sector is very dynamic. Accounting, auditing and reporting are constantly changing. Seminar speaker Allan Fetterman will discuss:

- Nonprofit accounting and auditing update
- Nonprofit common financial reporting deficiencies
- OMB's Uniform Guidance for Federal Awards
- Functional expense reporting and allocation
- Fundamentals of the New York Non-Profit Revitalization Act

8 CPE credits (4 accounting, 4 auditing)

RSVP [HERE](#)

Past Presidents in the Present...

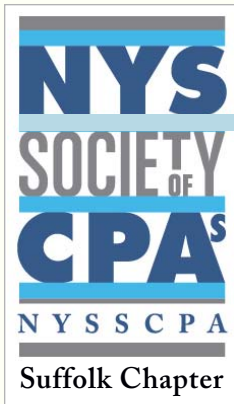


save
the
date

Suffolk Chapter
Past Presidents Golf Outing

June 28, 2017

Complete details
and information to come!



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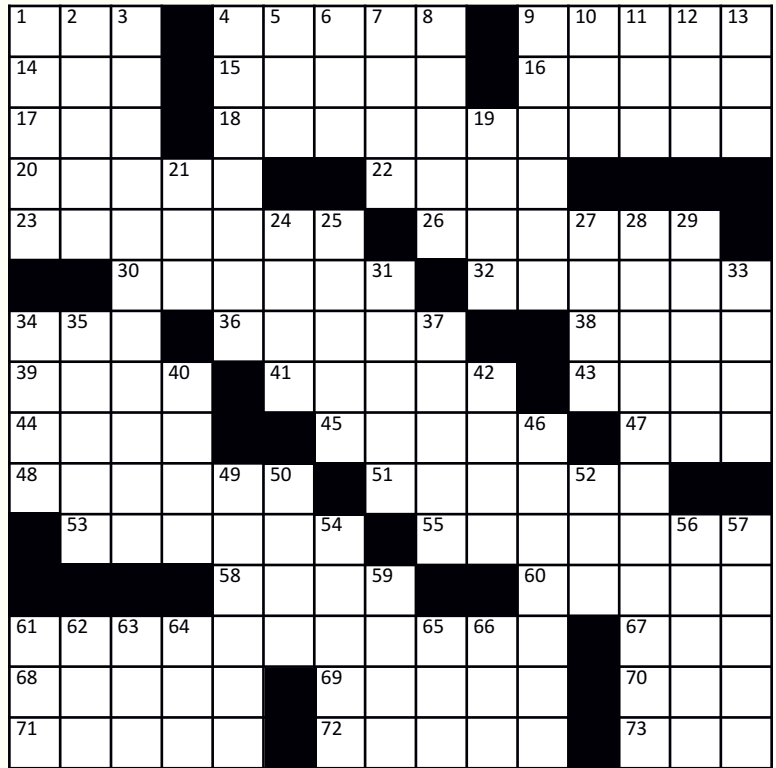
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Fun and Games – Crossword Challenge

ACROSS

- 1 Bird known for thievery, briefly
- 4 Soft-palate attachment
- 9 Not appropriate or suitable
- 14 Roth plan
- 15 Banking expert?
- 16 Workplace for some clowns
- 17 Nothing at all
- 18 Preparing for Thanksgiving dinner?
- 20 Like an improperly hung picture
- 22 Gin-flavoring fruit
- 23 Female inheritor
- 26 Professor's job security
- 30 Nervous ___ (worrisome person)
- 32 Plays a guitar
- 34 Clothing attachment
- 36 Yoga position
- 38 Agitation
- 39 Bonneville Flats locale
- 41 Wearing a hidden microphone
- 43 Poker payment
- 44 Investment firm T. ___ Price
- 45 Spectacular stars
- 47 "Vandal" suffix
- 48 Damaged
- 51 River through Wales and England
- 53 Bobcats' relatives
- 55 Backs out
- 58 Bit of this and a bit of that
- 60 Campaign manager?
- 61 Declining to draw
- 67 Become mature
- 68 Middle Eastern rice dish (Var.)
- 69 Wear away
- 70 Ball prop
- 71 Barks sharply
- 72 Uses an acetylene torch
- 73 Botch something up



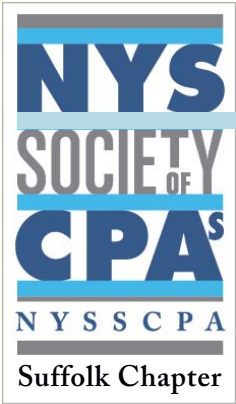
DOWN

- 1 Washington the blues legend
- 2 Questions do it
- 3 Rudely implying "forget it"
- 4 Abrupt increase
- 5 Seven on a grandfather clock
- 6 Consultants' center?
- 7 A great deal
- 8 See 20-Across
- 9 Like some requests
- 10 Silent assent
- 11 Hue and cry
- 12 Sermon seating
- 13 Tare factor
- 19 "Nay" and "uh-uh"
- 21 Before, poetically
- 24 Like a snail's pace
- 25 Play a set with the band
- 27 ___ Major ("Big Bear" constellation)
- 28 Biden, to Obama
- 29 Gives off
- 31 Common Market money
- 33 Part of a plant
- 34 Artificial grass
- 35 Coral island
- 37 Dissolve, as ties
- 40 Felled, as a small tree
- 42 Mr. Letterman
- 46 Government upper houses
- 49 Book of Moses
- 50 Place for cold cuts
- 52 U.S. flag color
- 54 Muscular "swine" anagram
- 56 Like beavers, it's said
- 57 Look with a curled lip
- 59 Grimm villain
- 61 Undercover infiltrator
- 62 Bit of men's formalwear
- 63 What a monopolist wants
- 64 Brief lie-down
- 65 D.C. dealmaker
- 66 Do simple math

ANSWERS



SOURCE: merriam-webster.com



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| <input type="checkbox"/> | Community Affairs | <input type="checkbox"/> | Forensic and Valuation Services |
| <input type="checkbox"/> | Construction Contractors | <input type="checkbox"/> | General Taxation |
| <input type="checkbox"/> | Cooperation with Attorneys | <input type="checkbox"/> | Golf Outing |
| <input type="checkbox"/> | Cooperation with Bankers and Other Credit Grantors | <input type="checkbox"/> | Management of Accounting Practice |
| <input type="checkbox"/> | Cooperation with Educational Institutions | <input type="checkbox"/> | Members in Industry |
| <input type="checkbox"/> | CPE/Professional Development | <input type="checkbox"/> | Membership |
| <input type="checkbox"/> | East End | <input type="checkbox"/> | NextGen (Young CPAs) |
| <input type="checkbox"/> | Emerging Technologies | <input type="checkbox"/> | Not-for-Profit & Government |
| <input type="checkbox"/> | Employee Benefits | <input type="checkbox"/> | Public Relations |
| | | <input type="checkbox"/> | Real Estate & Construction |
| | | <input type="checkbox"/> | Small Business |

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