



**JOHN
HERMUS**

President's Message

In this rapidly changing time, when we are all affected by the COVID-19 outbreak, there is much uncertainty. News is updated by the minute, and there is a great deal to take in. This April 15 was certainly different than in any previous year, to say the least.

At the Suffolk Chapter, all in-person meetings and events are currently postponed until further notice. Unfortunately, this means we will not be able to carry on the normal chapter activities we are accustomed to; however, the health and safety of our membership is our top concern. To stay up to date and for a list of resources, including the opportunity to pose a question directly to the NYSSCPA on this matter, please visit nysscpa.org/covid19.

As I reflect on my year as Suffolk Chapter president, it has been both challenging and rewarding. In this role, I've had the opportunity to interact with the membership in a new way and have gotten to meet many more members and work with our respective committees in more detail.

I have also been able to work with the Society at the statewide level, and this is something I intend to continue after my time as Suffolk Chapter president is over. It has been a pleasure to work with you all, address our membership's needs, and get to know everyone better.

My many thanks go out to my fellow Suffolk Chapter officers, board members and committee chairs for their hard work and dedication over this past year. I am confident that our next fiscal year board and President **Ken Laks** will do a great job and carry on our many Suffolk Chapter traditions.

I wish you and your families safety and good health in this difficult time. If I, or any member of the Suffolk Chapter executive board, can be of assistance, please do not hesitate to reach me at jhermus@sheehancpa.com.

— John W. Hermus

THIS ISSUE

- 2 | Farewell from the Newsletter Editor
- 3 | Report of the Nominating Committee
- 4-5 | Technical Article: Getting Back to Work in NY
- 6 | Committee Reports
- 7-9 | Calendar of Events
- 10 | Contacting Us
- 11 | Fun & Games
- 12 | Special Offers from the Suffolk Chapter

Farewell from the Newsletter Editor



**WILLIAM
HUETHER**

It is truly amazing how quickly each year flies by and I cannot believe that another year with the NYSSCPA Suffolk Chapter has gone by.

I am excited to step into my next role as Suffolk Chapter

President-Elect for the 2020-2021 fiscal year. It has been a pleasure to serve the chapter as Vice President and Newsletter Editor over the last year.

I personally would like to thank our membership for everyone's continued hard work and dedication to make our chapter so successful each and every year. Your efforts to make our chapter run as it does are very much appreciated.

Although we are all navigating our way through unprecedented times, I have confidence that together we will get through it and the Chapter will remain successful as we make changes to adapt to the changing environment.

Thank you to my fellow board members, committee chairs, and committee members for your articles, pictures, updates, and content for our newsletter over the past year. I am so fortunate to be able to be a part of such a great group of individuals within the Suffolk Chapter.

There is one especially important person our chapter would like to acknowledge, **Flo Federman** of Marcum LLP. Flo puts forth an amazing effort to organize, design, and assemble our newsletter each issue. Flo, it has been a pleasure working with you this last year. Our committees greatly appreciate your help in creating their flyers and promoting their events. Everyone who has worked with Flo can attest to both her creativity and lightning quick turnaround. Thank you very much for all that you do for the Suffolk Chapter!

I encourage everyone to continue to support the chapter newsletter and remain current with all our happenings (whether they are virtual events or in-person events when it is safe to do so). I am certain our next editor and chapter Vice President, **John Spatola**, will do a great job in the role.

I hope you all have a great summer and make the best of it and I wish continued safety and good health to you and your families during these difficult times. I encourage you all to stay connected with the NYSSCPA Suffolk Chapter and get involved. Please feel free to reach out to me with any chapter related questions, or just to say hello and catch up.

– William Huether

Report of the Nominating Committee

NOMINATING COMMITTEE:

Chair: Melissa Hicks
Committee Members: Larry Lucarelli
Brian Michels
Alternate: Paul Becht



The Nominating Committee is proud to announce the Slate for the 2020-21 Year:

OFFICERS:

President	Kenneth Laks, CPA
President-Elect	William Huether, CPA, CGMA
Vice President	John Spatola, CPA/ABV/CFF, CVA, CFE
Treasurer	Robert J. Huether, CPA
Secretary	Rebecca Brodsky, CPA

DIRECTORS:

Joel E. Ackerman, CPA, MST	Two Year Term Ending 5/31/22
Chris Cheeseman, CPA	Two Year Term Ending 5/31/22
Frank Giambruno, CPA	Two Year Term Ending 5/31/22
Michael Joy, CPA, CGMA	Two Year Term Ending 5/31/22
Sean Kelly, CPA	Two Year Term Ending 5/31/22
Thomas S. Pirro, CPA	Two Year Term Ending 5/31/21
Janet T. Verneuille, CPA	Two Year Term Ending 5/31/22

The following are automatically selected:

Director (Past President)	John Hermus, CPA, CGMA
President	Kenneth Laks, CPA

Getting Back to Work in New York: An Employer's Guide

By Christine Malafi Esq.,
Campolo Middleton & McCormick

Recently, Governor Cuomo gave us all a glimmer of hope that New York may be ready to start expanding the definition of essential business and to consider reduction of work from home and isolation mandates. Easing back into “normalcy” post-mandated COVID-19 isolation requires individualized planning. Businesses must develop and implement workplace safety policies and procedures customized to their own business model and needs. Social distancing, use of protective equipment, temperature checks, cleanliness, and use and disinfection of common and high-traffic areas must all be personalized for your unique business.

Work sites must be clean and disinfecting supplies should be on hand (i.e., sanitizing wipes available throughout the office). Businesses should encourage, and even require, employees to clean their workspaces and personal items daily and should limit the number of employees congregating in restrooms and common areas of the office.

Best practice would allow small groups of selected employees to return to work at a time. Consider continuation of alternating remote workdays where possible, perhaps permitting those employees who cannot work from home to return first. Employees must keep a safe social distance from one another while doing their jobs effectively. Limiting the number of employees will ease everyone into the new “normal.” It may be necessary to revamp shared workspaces.



Although many of us are anxious to return to the “outside” world, some employees may be apprehensive or even afraid to venture out of the safety of their homes, and some may be feeling emotional trauma from the loss of a relative, isolation, or loss of income. Employers should not ignore the anxiety which may be felt by some. Making sure that employees understand the seriousness of maintaining social distancing in the workplace may help ease the tension.

Employers must decide whether to implement a clearance procedure before allowing employees to return (or upon hiring new employees), such as checking for COVID-19 symptoms, taking temperatures, and providing personal protective equipment (PPE), all while making sure to keep their employees’ information confidential. Be ready to send employees home, if necessary, to maintain workplace health and safety. Create COVID-19 related written guidelines if you haven’t already. It is important to communicate operational or policy changes to employees and visitors to your business. Consider having employees acknowledge the new policies and procedures in writing to emphasize the importance of following these procedures and guidelines.

(continued...)

Getting Back to Work (cont'd)

It may be necessary for employers to require employees showing any symptoms of a cold or any type of illness to take sick/personal days. Make sure employees understand the importance of not coming to the workplace if they don't feel well. It may be the time to implement a formal "work from home" policy that may be followed in such situations.



Don't ignore implementation of special accommodations for workers who are considered vulnerable (i.e., those with serious underlying health conditions, such as diabetes, asthma, or compromised immune systems, and the elderly).

The CDC has recommended facial coverings/masks be worn in public, and New York State has mandated same if social distancing is not maintained. Permit, or even mandate, all employees to wear coverings/masks, unless there are specific safety reasons prohibiting same. Remember that if PPE is required by a business, the business must pay for PPE for its employees.

For those areas of your business that the public comes into contact with, such as a reception area, counter area, cashier area, etc., businesses should minimize appointments or restrict mass access. These considerations are very business-specific, and what is right for one business may not be right for another. Additionally, these procedures will need to evolve as life gets back to "normal."

Suffolk Chapter CALENDAR OF EVENTS

JUNE 16, 2020


WEBINAR: Forms 5500–
What Auditors Need to Know to
Perform a Knowledgeable Review.
Details on page 8.

JUNE 17, 2020

WEBINAR: Advanced Audits of
401(k) Plans– Best Practices and
Current Developments. Details on
page 9.

Committee Chairs! Send future meeting dates to William Huether, whuether@sheehancpa.com

For up-to-the-minute NYSSCPA Suffolk Chapter activities
[CLICK HERE](#)



Join us for a meeting
of the
Suffolk Chapter
**Employee Benefits
Committee**

**WEBINAR: Forms 5500–
What Auditors Need to Know to Perform
a Knowledgeable Review**

Tuesday, June 16, 2020

2:30 to 6 p.m.


This course will provide a general understanding of the reporting requirements and filing instructions for the form 5500. The participants will obtain a better understanding of the requirements for plan auditors to reconcile financial information on the form 5500 to the plan's financial statements.

Topics will also include identifying the plan administrator's fiduciary responsibility for the information included in the form 5500.

Speaker: Melissa Critcher

Early bird pricing ends May 26 | 4 CPE credits

REGISTER [HERE](#)



Join us for a meeting
of the
Suffolk Chapter
**Employee Benefits
Committee**

401K

WEBINAR: Advanced Audits of 401(k) Plans– Best Practices and Current Developments

Wednesday, June 17, 2020

8 a.m. to 4 p.m.

As we saw from the recent United States Department of Labor review of employee benefit plan audits, auditors need to raise their game in order to provide the quality audits that plan stakeholders demand.

The AICPA has reacted by issuing a proposed SAS that will significantly impact how audits of these plans will be performed.

Now is the time to get up to speed on these significant issues and changes occurring in the world of 401(k) plan audits.

Speaker: Melissa Critcher

Early bird pricing ends May 27 | 8 CPE credits

[REGISTER HERE](#)

Suffolk Chapter BOARD & COMMITTEES

PRESIDENT

John W. Hermus, CPA, CGMA
Sheehan & Company CPA, PC
(631) 665-7040
jhermus@sheehancpa.com

PRESIDENT-ELECT

Kenneth Laks, CPA
Albrecht, Viggiano, Zureck & Co.
(631) 434-9500
klaks@avz.com

VICE PRESIDENT

William Huether, CPA, CGMA
Sheehan & Company CPA, PC
(631) 665-7040
whuether@sheehancpa.com

TREASURER

John Spatola, CPA/ABV/CFF, CVA, CFE
Nawrocki Smith, LLP
(631) 543-1333
jspatola@nslpcca.com

SECRETARY

Robert J. Huether, CPA
KPMG, LLP
(631) 425-6542
ruether@kpmg.com

IMMEDIATE PAST PRESIDENT

Melissa Hicks, CPA
Baker Tilly Virchow Krause, LLP
(631) 719 3267
melissa.hicks@bakertilly.com

EXECUTIVE BOARD

Joel Ackerman, CPA
Richards Witt & Charles LLP
(516) 741-0515, joel@autocpa.net

Frank Giambruno, CPA
Frank J. Giambruno, CPA PLLC
(631) 780-5444, frank@fjgcpatax.com

Michael T. Joy, CPA, CGMA
Raich Ende Malter & Co., LLP
(516) 228-9000, mjoy@rem-co.com

Sean Kelly, CPA
Markowitz, Fenelon & Bank, LLP
(631) 727-3626, skelly@mfbcpa.com

Thomas S. Pirro, CPA
Thomas Pirro, CPA, P.C.
(631) 472-7637,
tpirrocpa@optonline.net

Janet T. Verneuille, CPA
First National Bank
(516) 671-4901, ext. 7462
janet.verneuille@fnbli.com

ACCOUNTING & AUDITING
Paul Becht, CPA
Margolin, Winer & Evens LLP
(516) 240-4295, pbecht@mwellp.com

Michael T. Joy, CPA, CGMA
Raich Ende Malter & Co., LLP
(516) 228-9000, mjoy@rem-co.com

COOPERATION WITH ATTORNEYS

David Oksenhorn, CPA
Marcum LLP
(631) 414-4732,
david.oksenhorn@marcumllp.com

Matthew Ryan, CPA
matt127256@yahoo.com

COOPERATION WITH BANKERS & OTHER CREDIT GRANTORS

Danielle Schadler, CPA
Bethpage Federal Credit Union
(516) 349-6887,
dschadler@bethpagefcu.com

COOPERATION WITH EDUCATIONAL INSTITUTIONS

Melissa Hicks, CPA
Baker Tilly Virchow Krause, LLP
(631) 719 3267,
melissa.hicks@bakertilly.com

EAST END

Sean Kelly, CPA
Markowitz, Fenelon & Bank, LLP
(631) 727-3626, skelly@mfbcpa.com

Jani Rothberg, CPA
Pratt Brothers, Inc.
(631) 537-2300
jrothberg@mfbcpa.com

EMPLOYEE BENEFITS
Suzanne Breit, CPA, CGMA
HMM, CPAs LLP
(631) 265-6289,
sbreit@horanmm.com

Felicia Paura, CPA
Sheehan & Company CPA, PC
(631) 665-7040,
fpaura@sheehancpa.com

FORENSIC AND VALUATION SERVICES

Ernest Patrick Smith, CPA/ABV/CFF, CVA, CFE
Nawrocki Smith, LLP
(631) 756-9500,
esmith@nslpcca.com

John Spatola, CPA/ABV/CFF, CVA, CFE
Nawrocki Smith, LLP
(631) 756-9500,
jspatola@nslpcca.com

GENERAL TAXATION

Joel Ackerman, CPA
Richards Witt & Charles LLP
(516) 741-0515, joel@autocpa.net

GOLF OUTING

John Hermus, CPA, CGMA
Sheehan & Company CPA, PC
(631) 665-7040,
jhermus@sheehancpa.com

Robert T. Quarté, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 434-9500, quarte@avz.com

MEMBERS IN INDUSTRY

Ernest Patrick Smith, CPA/ABV/CFF, CVA, CFE
Nawrocki Smith, LLP
(631) 756-9500,
esmith@nslpcca.com

Janet T. Verneuille, CPA
First National Bank
(516) 671-4901, ext. 7462
janet.verneuille@fnbli.com

MEMBERSHIP
John Hermus, CPA, CGMA
Sheehan & Company CPA, PC
(631) 665-7040
jhermus@sheehancpa.com

Kenneth Laks, CPA
Albrecht, Viggiano, Zureck & Co.
(631) 434-9500, klaks@avz.com

NEXTGEN
Rebecca Brodsky, CPA
Sheehan & Company CPA, PC
(631) 665-7040,
rbrodsky@sheehancpa.com

Robert Huether, CPA
KPMG LLP
(631) 425-6542, ruether@kpmg.com

NOMINATING

Melissa Hicks, CPA
Baker Tilly Virchow Krause, LLP
(631) 719 3267,
melissa.hicks@bakertilly.com

NOT-FOR-PROFIT & GOVERNMENT ACCOUNTING & AUDITING

Kenneth R. Cerini, CPA
Cerini & Associates, LLP
(631) 582-1600,
kenc@ceriniandassociates.com

Robert Craig, CPA
Craig, Fitzsimmons & Michaels, LLP
(631) 360-1400, rcraig@cfmllp.com

PUBLIC RELATIONS

John Hermus, CPA, CGMA
Sheehan & Company CPA, PC
(631) 665-7040,
jhermus@sheehancpa.com

SMALL BUSINESS

Chris Cheeseman, CPA
Giambalvo, Stalzer & Company
(631) 321-8000, chrisc@gasco-cpas.com

SPONSORSHIP

Thomas S. Pirro, CPA
Thomas S. Pirro, CPA, P.C.
(631) 472-7637,
tpirrocpa@optonline.net

STATE SOCIETY DIRECTOR REPRESENTING SUFFOLK

Thomas S. Pirro, CPA
Thomas S. Pirro, CPA, P.C.
(631) 472-7637,
tpirrocpa@optonline.net

The NYSSCPA Suffolk Chapter has a few committees looking for a chair!

- CONSTRUCTION CONTRACTORS & REAL ESTATE
- EMERGING TECHNOLOGIES
- ESTATE/FINANCIAL PLANNING
- MANAGEMENT OF AN ACCOUNTING PRACTICE

FUN & GAMES: The Exceptions Quiz

As our current health crisis has taught us, accepting exceptions is part of life... Which one of these is the exception and DOESN'T belong?

1. WHICH OF THESE WORDS DOES NOT MEAN "NEGOTIATE"?
A. Chaffer
B. Palter
C. Haggle
D. Blather
2. WHICH OF THESE WORDS DOES NOT MEAN "DRUNKARD"?
A. Tossport
B. Shicker
C. Loblolly
D. Stewbum
3. WHICH OF THESE WORDS DOES NOT MEAN "A HIGHLY ADMIRED PERSON"?
A. Horse's Mane
B. Cat's Meow
C. Bee's Knees
D. First-Class
4. WHICH OF THESE WORDS DOES NOT MEAN "NONSENSE"?
A. Folderol
B. Bunkum
C. Autarky
D. Blatherskite
5. WHICH OF THESE WORDS DOES NOT MEAN "AGILE"?
A. Nimble
B. Refulgent
C. Lissome
D. Featly
6. WHICH OF THESE WORDS DOES NOT MEAN "HODGEPODGE"?
A. Mishmash
B. Fricassee
C. Omnium-Gatherum
D. Gallimaufry
7. WHICH OF THESE WORDS IS NOT SLANG FOR "MONEY"?
A. Lolly
B. Tulip
C. Pelf
D. Cabbage
8. WHICH OF THESE WORDS DOES NOT MEAN "EXPRESSING MISERY"?
A. Insouciant
B. Dolorous
C. Mournful
D. Lugubrious
9. WHICH OF THESE WORDS DOES NOT HAVE DUTCH ORIGINS?
A. Poppycock
B. Hustle
C. Cookie
D. Coward
10. WHICH OF THESE WORDS DOES NOT MEAN "FOOLISH"?
A. Balmy
B. Fatuous
C. Knackered
D. Daffy

SOURCE: merriam-webster.com

HOW'D YOU DO?

- | | |
|-------|--------|
| 1. D. | 6. C. |
| 2. C. | 7. B. |
| 3. A. | 8. A. |
| 4. C. | 9. D. |
| 5. B. | 10. B. |

Get Involved! NYSSCPA SUFFOLK

COMMITTEE SERVICE APPLICATION

Here's a way to get involved with NYSSCPA Suffolk and help make a difference! Please rank the top 3 committees in which you have an interest:



- | | |
|---|--|
| <input type="checkbox"/> Accounting & Auditing | <input type="checkbox"/> Estate/Financial Planning |
| <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 |

Please forward your response to:

John Hermus: (631) 665-7040, jhermus@sheehancpa.com

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

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

Newsletter Editor:

William Huether,
CPA, CGMA

Sheehan & Company CPA, PC
(631) 665-7040
whuether@sheehancpa.com

Design/Layout:

Flo Federman

Marcum LLP
flo.federman@marcumllp.com

The Suffolk Chapter newsletter is published monthly (bi-monthly January through August) by the Suffolk Chapter of the New York State Society of CPAs.