



## **AICPA Volunteer Service Agreement**

Volunteering with the American Institute of CPAs (“AICPA” or the “Institute”) provides an opportunity for you to network with your peers and serve your profession by working on various interesting and worthwhile assignments. Our Volunteers are organized into Volunteer Groups (senior committees and committees, subcommittees, boards, panels, centers, and task forces).

We know that you have many demands on your volunteer time. We appreciate your willingness to use a part of that time to serve our profession. We hope you benefit as much by your volunteer service as the AICPA benefits from having members willing to volunteer.

Your acceptance as a Volunteer and participation in a Volunteer Group comes with a responsibility to assist in achieving the objectives of the Volunteer Group, including but not limited to: attending and participating in meetings and deliberations, meeting preparation, and post meeting deliverables. All Volunteers will be evaluated by the Chair of their Volunteer Group regarding their attendance and participation at meetings during the year.

All volunteers are required to review and provide their signature to this [AICPA Volunteer Service Agreement](#) (the “Service Policy Agreement”), by accepting their appointment electronically. You may not perform any volunteer services until you have signed this Service Policy Agreement.

### **Confidentiality and Conflict of Interest**

Volunteers may have access to, or receive, information which is proprietary or confidential. For purposes of this policy, Confidential Information includes, but is not limited to: trade secrets, employee or AICPA member data, information related to the operations or plans of the Institute or of firms, companies or individuals or which is otherwise personal, proprietary, private or sensitive nature. Confidential Information does not include information that (i) is already known to the Volunteer at the time of its disclosure; (ii) is, as of the time of its disclosure, generally available to the public, or later becomes generally available to the public through no wrongful act of the Volunteer; (iii) is received by the Volunteer without restriction as to use or disclosure by a third party not known by the Volunteer to be under a confidentiality obligation to AICPA or its members; (iv) is approved for release by prior written authorization of AICPA; (v) is furnished by AICPA to a third party without restriction on the third party’s right of disclosure or (vi) is disclosed pursuant to any judicial or governmental requirement or order; provided, however, that the Volunteer notifies AICPA in writing of such required disclosure as much in advance as practicable in the circumstances and cooperates with AICPA to limit the scope of or prevent such disclosure. Confidential Information is the property of AICPA. Volunteer Group members must consider all information received or



discussed during their service as confidential, and members may not use or disclose any such information outside of the committee's deliberations without express written permission from the Institute's Office of the President & CEO or its General Counsel or as permitted elsewhere in this Service Policy Agreement.

In addition, members should avoid all conflicts of interest. Specifically, where a matter is the subject of discussion that may result in a personal financial benefit/opportunity to a member or his/her firm to the exclusion of the members generally, that conflict of interest should be disclosed and the member should not participate in the discussion or vote on the matter.

### **Communications**

During recent years, the activities of the Institute have increased rapidly in scope and variety. Many of these activities are conducted with the knowledge, input, or based on recommendations of volunteer groups. To avoid overlapping or duplication of effort and to maintain consistency in general policies, it is essential for all activities to be coordinated as effectively as possible.

It is also important that statements to the press or communications with outside groups, which may result in published statements attributed to the Institute, be screened for conformity with policies implemented by the Board of Directors. The Chairman of the Board, the President & CEO and designated members of senior management of AICPA have been delegated the responsibility for this function. With limited exceptions, press releases and communications with reporters and financial writers on behalf of the Institute must be channeled through or cleared with the Office of the President & CEO of the Institute. The Washington Office should receive advance information about statements to be made to any branch of the Federal Government.

The following Volunteer Groups are authorized to make statements, without clearance from Council or the Board of Directors, in matters related to its area of practice once adopted by the Volunteer Group:

- Accounting and Review Services Committee
- Assurance Services Executive Committee
- Auditing Standards Board
- Center for Audit Quality Governing Board
- Financial Reporting Executive Committee
- Forensic and Valuation Services Executive Committee
- Management Consulting Services Executive Committee
- Peer Review Board
- Personal Financial Planning Executive Committee
- Private Companies Practice Executive Committee
- Professional Ethics Executive Committee
- Tax Executive Committee



All statements concerning policy or technical matters issued on the authority of these Volunteer Groups should be clearly identified as such.

No other Volunteer Group may issue any outside communications without clearance by the Board of Directors prior to issuance.

### **Actions That May Discredit AICPA**

Volunteer members should not engage in, promote, or participate in any activities that can reasonably be anticipated to discredit or result in damage to AICPA's reputation or otherwise discredit the core standards and principles AICPA or the CPA Profession represents. When participating in Volunteer activities on behalf of AICPA, all Volunteers are expected to conduct themselves in a professional manner. Should a volunteer act outside the standards set forth, he/she may be immediately removed as a member of the volunteer committee.

### **Meetings**

Care should be exercised in the decision to call a meeting and the selection of meeting sites to ensure effectiveness and efficiency consistent with reasonable costs to the Institute and to the firms and other organizations of Volunteer Group members. Meetings should be scheduled in locations that are easily accessible, conducive to serious volunteer efforts, require a minimum of travel of Volunteer Group members and staff, and require the least expenditure of non-chargeable time compatible with Volunteer Group requirements. All offsite meetings are a representation of the Institute and should be reflected as such. Meeting venues should be consistent with the Institutes standards by conveying a professional and modest image. Consideration should be given to use of conference calls and computer technology, such as videoconferencing in lieu of a meeting, whenever possible.

The purpose of a Volunteer Group meeting is to obtain the input of members and decisions on Volunteer matters and where appropriate, produce material for use by the Volunteer Group and others. For effective Volunteer Group deliberations, and in fairness to other Volunteer members, each member should spend whatever time is necessary to prepare for the meetings and then actively participate. The Institute reserves the right to schedule and modify virtual and/or in person meetings as they see fit based on the needs of the volunteer group and the advancement of technology.

### **Ownership/Assignment of Copyright**

From time to time, a Volunteer may be tasked with preparing documents, guides, plans, standards and other materials, including updates and revisions thereof (the "Work"), for use by the Volunteer Group and/or others outside of the group.



To the extent that any Work created by a Volunteer shall constitute or contain copyrightable subject matter, the Work shall be considered a specially commissioned “work made for hire” for the benefit of AICPA to the fullest extent accorded the definition of those terms under the Copyright Laws of the United States, Title 17, United States Code § 101. Without limitation of the foregoing, the Volunteer agrees to assign and hereby assigns the Work, the copyright and all other right, title and interest in and to the Work to AICPA, and the Volunteer agrees to promptly execute any and all documents necessary or desirable to effectuate or otherwise evidence such assignment. Accordingly, all of the rights comprised in the Work and the updates to the Work shall vest in AICPA, and its successors and assigns, as the sole and absolute owner. AICPA shall have the sole right and power to apply for any and all copyrights in its name, in order that all copyrights so obtained shall vest in AICPA, including the copyrights for any renewed or extended terms now or hereafter authorized by law. Whenever requested by AICPA, Volunteer shall perform such acts and sign all documents and certificates which AICPA may reasonably request in order to fully carry out the intent and purposes of this Paragraph.

Any questions regarding the Service Policy Agreement should be directed to Heather Collins at 919.402.4846, Jamie Geary at 919.402.4103, Sarah Gentry-Kanashiro at 919.402.4997, or via email at VolunteerServices@aicpa.org.

### **Verification and Agreement**

As a requirement of membership in an AICPA Volunteer Group (including without limitation, senior committees and committees, subcommittees, task forces, boards, commissions, panels, expert panels, centers and technical resource panels), I, the undersigned, hereby verify and state that I have read the above Service Policy Agreement, and I fully understand its terms. By accepting my volunteer appointment, I hereby agree to be bound by all of its terms and conditions including, without limitation, the sections dealing with Confidentiality and Conflict of Interest and Ownership/Assignment of Copyright as set forth above. I acknowledge that committees may be disbanded or suspended at any time as seen fit by the Institute. I confirm that the networking opportunities and professional recognition afforded by my volunteer services constitute good and valuable consideration for the undertakings made herein.

**Any questions or assistance needed, please contact** Heather Collins at 919.402.4846, Jamie Geary at 919.402.4103, Sarah Gentry-Kanashiro at 919.402.4997 or via email at AICPAVolunteerServices@aicpa.org