AICPA Volunteer Groups
accepting applications June 1-October 1, 2023

- ABV Credential Committee
- Academic Executive Committee
- Accounting and Review Services Committee
- AICPA Benevolent Fund, Inc.
- AICPA Foundation Board of Trustees
- Assurance Services Executive Committee
- Auditing & Attestation (AUD) Subcommittee
- Auditing Standards Board
- Board of Examiners (BOE)
- Business Valuations Committee
- CFF Credential Committee
- CITP Credential Committee
- Content Committee
- Corporations & Shareholders Taxation Technical Resource Panel
- Depository Institutions Expert Panel
- Emerging Professionals Initiatives (EPIC) Committee
- Employee Benefit Plans Expert Panel
- Employee Benefits Plans Audit Quality Center Executive Committee
- Employee Benefits Tax Technical Resource Panel
- Enforcement Subcommittee
- Exempt Organizations Taxation Technical Resource Panel
- Financial Accounting and Reporting (FAR) / Business Analysis and Reporting (BAR) Subcommittee
- Financial Reporting Executive Committee
- Forensic and Litigation Services Committee
- Forensic and Valuation Services Executive Committee
- Governmental Audit Quality Center Executive Committee
- Government Performance and Accountability Committee (GPAC)
- Health Care Expert Panel
- Individual & Self-Employed Tax Technical Resource Panel
- Information Systems and Controls (ISC) Subcommittee
- Insurance (Life and P&L) Expert Panel
- International Qualifications Appraisal Board
- International Taxation Technical Resource Panel
- Investment Companies Expert Panel
- Investments Committee
- IRS Advocacy & Relations Committee
- Joint Trial Board
- LGBTQ+ Initiatives Committee
- Life Insurance/Disability Plans Committee
- National Accreditation Commission (NAC)
- National Commission on Diversity and Inclusion (APPOINTED MEMBERS ONLY – NO APPLICATION PROCESS)
- National Peer Review Committee
- Not-for-Profit Organizations Expert Panel
- Partnership Taxation Technical Resource Panel
- PCPS Executive Committee
- PCPS Technical Issues Committee
- Peer Review Board
- Personal Financial Planning Executive Committee
- PFS Credential Committee
- Practice Advisory Group
- Professional and Personal Liability Insurance Plan
- Professional Ethics Executive Committee
- Psychometric Oversight Committee (POC)
- Relations With The Bar Committee
- Relations With The Judiciary Subcommittee
- S Corporation Taxation Technical Resource Panel
- State & Local Government Expert Panel
- State and Local Taxation Technical Resource Panel
- State Board Committee (SBC)
- Stockbrokerage and Investment Banking Expert Panel
- Student Recruitment Committee
- Tax and Regulation (REG) / Tax Compliance and Planning (TCP) Subcommittee
- Tax Executive Committee
- Tax Methods and Periods Technical Resource Panel
- Tax Practice & Procedures Committee
- Tax Practice Management Committee
- Tax Practice Responsibilities Committee
- Trust, Estate and Gift Tax Technical Resource Panel
- Uniform Accountancy Act Committee
- Women’s Initiatives Executive Committee

Committee details listed on pages 2-41

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ABV Credential Committee

**Objective:** To develop and maintain qualification requirements and exam for credential applicants; to serve as technical advisor for education offerings necessary to both support the credential pathway and credential holder’s expertise; to develop and maintain initiatives to recruit and retain credential holders; to promote growth and demand for valuation services by raising the level of awareness of the ABV credential and the ABV credential holder’s role in valuation services within the AICPA community, approved member associations, and the public.

**Qualifications/requirements:** 5+ years of valuation experience, must hold ABV credential.

- **Number of meetings per year:** 4
- **Meeting format:** in-person and virtual
- **Annual time commitment:** 40+ hours a year
- **Number of volunteer members:** 9
- **Number of vacancies:** 6
- **Staff Liaison:** Teresa Brenan

Academic Executive Committee

**Objective:** The Academic Executive Committee provides a bridge between accounting professionals and academics to attract and engage a community of diverse and well-prepared future accounting professionals.

**Qualifications/requirements:** Accounting academics (full-time, adjunct, professor of practice), practitioners involved in student recruitment initiatives or closely related to academic endeavors/initiatives.

- **Number of meetings per year:** 3-4
- **Meeting format:** Virtual
- **Annual time commitment:** 30 hours
- **Number of volunteer members:** 16
- **Number of vacancies:** 4
- **Ideal committee composition:** 75% Academics, 25% practitioners connected to student pipeline/education initiatives.
- **Staff Liaison:** Anna Howard

Accounting and Review Services Committee

**Objective:** The ARSC’s objective is to develop, update, and communicate comprehensive standards and practice guidance that enable accountants of nonissuers to provide high quality, objective non-audit financial statement services in an effective and efficient manner. The ARSC
accomplishes this mission by (1) developing Statements on Standards for Accounting and Review Services (SSARSs) that inspire public trust and (2) responding in a timely manner to the need for guidance and communicating it clearly to the profession and to users.

**Qualifications/requirements:** The ARSC is limited to 7 members.
- All members must be AICPA members.
- All members must be "smaller-firm" representatives (non-Big 4) and actively involved in the provision of SSARSs services.
- All members must be partner level or equivalent at their firms.

**Number of meetings per year:** 4

**Meeting format:** 1-primarily virtual but, in-person meetings are considered if necessary

**Annual time commitment:** The meetings are typically 2 days in duration so, between 32-64 hours at meetings. With Task Force responsibilities and preparation time, there is at least another 32-64 hours involved so, let’s estimate 100 hours.

**Number of volunteer members:** 7

**Number of vacancies:** 1

**Staff Liaison:** Mike Glynn

**AICPA Benevolent Fund, Inc.**

**Objective:** To provide temporary financial assistance to members and their families through periods of financial difficulty.

**Qualifications/requirements:** Interests or background in community service, financial aid

**Number of meetings per year:** 2 long format (6+ hrs) / 2 short format (1 hr)

**Meeting format:** Onboarding/Refresher meetings held late spring/summer to welcome new board members. Long-format fall meeting to review cases and determine decisions and strategy for next 5-6 months. Ad-hoc short format meetings held periodically to address case volume. Depending on organization’s guidelines, meetings will be virtual as required. If board is meeting in person, dinners are usually held the evening before.

**Annual time commitment:** 6 days

**Number of vacancies:** 2

**Staff Liaison:** Melissa Parker and Amanda Scott

**AICPA Foundation Board of Trustees**

**Objective:** The purpose of the Foundation is to advance the science of accountancy and to develop and improve accountancy education through programs focusing on cultural diversity in the accounting profession, ethical behavior and financial literacy, among other programs.
Vision: To provide needed financial, educational and career support for the students and candidates as they complete their journey into the CPA profession.

Mission: To foster a robust pipeline of qualified, diverse, aspiring Certified Public Accountants.

Values: The AICPA Foundation:

- (Collaboration) Leverages a national presence to form alliances and partnerships that position the Foundation as the preferred partner to promote the sustainability of the CPA profession.
- (Education) Promotes accounting, as a learned profession, and quality accounting education to produce a robust pipeline of qualified CPA candidates and CPA practitioners who pursue a PhD to teach.
- (Diversity) Promotes diversity and inclusion within the profession to better serve a diverse workforce and business community.

Qualifications/requirements: Active and retired academics and practitioners who are members of the Association of International Certified Professional Accountants.

Number of meetings per year: 3

Meeting format: In-person and virtual

Annual time commitment: Less than 30 hours

Number of volunteer members: 10

Number of vacancies: 3

Staff Liaison: Jan Taylor Morris

Assurance Services Executive Committee

Objective: ASEC’s objective is to continuously anticipate, identify, assess and address significant developments and opportunities relating to emerging assurance and advisory needs, and to determine and develop relevant thought leadership, guidance and criteria, tools, or other member support. The primary objectives of ASEC are to

1. Anticipate, identify and assess new service opportunities related to market needs and demands and emerging technologies;
2. Where needed, develop and communicate assurance and advisory guidance (including, where necessary, underlying suitable criteria);
3. Support the innovation of traditional services (e.g. the financial statement audit and existing attestation services) to enhance quality and meet evolving market needs;
4. Collaborate with industry, government and other specialized groups to enhance members’ ability to efficiently and effectively meet market needs related to new and existing services; and
5. Maintain and evolve existing guidance and criteria developed by ASEC.

Qualifications/requirements: The ASEC is a committee of twelve members, consisting of members in public practice, industry, government and academia. Members are appointed within the following guidelines: local, regional and other non-big four national firms (5); big four firms (4); industry (1); government official or an auditor of government entities (1); academician (1). Candidates in public practice should be partner and/or equivalent with at least four years of...
experience as a partner. All candidates should be innovative and possess knowledge of assurance services and Attestation Standards.

Number of meetings per year: 2 meetings per year (1 in-person and 1 virtual); 2-3 conference calls

Meeting format: virtual and in-person

Annual time commitment: 60 hours

Number of volunteer members: 12

Number of vacancies: 1

Staff Liaison: Erin Mackler & Amy Pawlilcki

Auditing & Attestation (AUD) Subcommittee

Objective: The Subcommittee oversees the Auditing and Attestation (AUD) CORE section of the current Uniform CPA Examination (the Exam under CPA Evolution).

The AUD Core section of the Exam is focused on assessing the knowledge and skills that a newly licensed CPA (nlCPA) must demonstrate when performing audit engagements for issuer and nonissuer entities, including financial statement audits, compliance audits, audits of internal control integrated with an audit of financial statements and audits of entities receiving federal grants or awards; attestation engagements including assertion-based examinations, direct examinations and review or agreed-upon procedures engagements; and accounting and review service engagements including preparation, compilation, and review engagements.

Members of the AUD subcommittee are responsible for:
  • Reviewing and approving the multiple-choice questions (MCQs) and task-based simulations (TBSs) included in the Exam for technical accuracy, appropriateness for nlCPAs, and conformity with content blueprints
  • Setting the strategic direction of the section based on standard-setting developments and other trends in the accounting profession
  • Monitoring the overall health of the inventory of MCQs and TBSs to ensure that the Exam can be assembled based on the requirements set forth in the content blueprints

Qualifications/requirements:
  • Licensed CPA
  • AICPA member
  • Cannot be engaged in CPA Examination review or preparation activities
  • Cannot have an immediate family member who is currently taking or preparing to take the Exam
  • Meets one of the ideal volunteer needs for the upcoming year described below
    o One audit manager/senior manager or above (Big 4)
    o Two audit manager/senior manager or above (mid-size firm)
    o One audit manager/senior manager or above (small firm)

Meeting format: Combination of in-person and web meetings per year (mostly web meetings):
  o In-person meetings are two days

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- Web meetings are two to four hours
  - There is about one hour of preparation time for each hour of meeting time

**Annual time commitment:** 125 hours

**Number of volunteer members:** 10

**Number of vacancies:** 4  
**Staff Liaison:** Jennifer Bukowski

### Auditing Standards Board

**Objective:** To serve the public interest by developing, updating and communicating comprehensive standards and practice guidance that enable practitioners to provide high-quality, objective audit and attestation services to nonissuers in an effective and efficient manner. The ASB carries out its mission by (1) developing auditing, attestation, and quality control standards that inspire public trust, (2) contributing to the development of high quality international auditing and assurance standards, and (3) responding timely to the need for guidance and communicating it clearly to the profession and to users.

**Qualifications/requirements:** The ASB is a committee of nineteen members, consisting of public practitioners, members with state board of accountancy experience, users, and public members. Members are appointed within the following guidelines: local, regional and other non-big four national firms (5); NASBA nominated representatives (5); big four firms (4); users and public members (5). Customarily, one seat is reserved for a government official or an auditor of government entities, and one seat is reserved for an academician. Members must be conversant with professional standards.

**Number of meetings per year:** 7

**Meeting format:** 2 in-person, 5 via videoconference

**Annual time commitment:** 600 hours

**Number of volunteer members:** 19

**Number of vacancies:** 6

**Staff Liaison:** Ahava Goldman

### Board of Examiners (BOE)

**Objective:** Oversee the administration of the CPA Examination, assist in the development of the Exams’ strategy, and oversee any Practice Analysis and any standard setting or definition of any cut-score.

**Qualifications/requirements:**

18-Member Board

- 8 NASBA-nominated appointees including the State Board Committee Chair and an Executive Director’s representative
- 7 AICPA-nominated appointees
- 3 non-voting psychometricians (2 per AICPA, 1 per NASBA)
Number of meetings per year: 9
Meeting format: virtual
Annual time commitment: 9 days plus 1 hour preparation per meeting
Number of volunteer members: 18
Number of vacancies: 3
Staff Liaison: Mike Decker

**Business Valuations Committee**

**Objective:** To provide technical and educational guidance to CPAs and other valuation professionals who provide or seek to provide valuation services and to monitor matters that impact their ability to provide valuation services (for example, competition, legislation, regulation, trends in the profession). To promote the relevance of the valuation profession and increase the awareness of, as well as growth and demand for, professionals who provide these services and to enhance the quality of the services provided by the profession.

**Qualifications/requirements:** BVC applicants should have several years of relevant experience in valuation which includes but not limited to valuation of: business, business interests, intangible assets, and ESOPs, and also have a solid comprehension of the relevant valuation and accounting standards (e.g., VS 100, ASC 820, ASC 718).

Number of meetings per year: 1 in-person, 6-7 virtual/phone
Meeting format: Virtual
Annual time commitment: 30-50 hours
Number of volunteer members: 11
Number of vacancies: 2
Staff Liaison: Alicia Ross

**CFF Credential Committee**

**Objective:** The Certified in Financial Forensics (CFF) Credential Committee supports the AICPA by developing and maintaining qualification requirements for credential applicants; serving as technical advisor regarding the education offerings necessary to support the pathway for becoming a credential holder; developing and maintaining initiatives to recruit and retain credential holders; and promoting growth and demand for financial forensics services by raising the level of awareness of the CPA/CFF credential and the CPA’s, or recognized equivalent, role in financial forensics within the CPA community, approved member associations, and the public.

**Qualifications/requirements:** Volunteer needs to hold the proper credentials: CPA and CFF. They should also be AICPA members and meet the specific needs of the committee regarding subject matter expertise.

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Number of meetings per year: 6
Meeting format: virtual
Annual time commitment: Approx. 40 hours
Number of volunteer members: 9
Number of vacancies: 3
Staff Liaison: Kari Day, Barbara Andrews

CITP Credential Committee

Objective: To develop and maintain qualification requirements and exam for credential applicants; to serve as technical advisor regarding the education offerings necessary to both support the credential pathway and credential holder’s expertise; to develop and maintain initiatives to recruit and retain credential holders; to promote growth and demand for information management and technology assurance services by raising the level of awareness of the CPA/CITP credential and the CPA’s, or recognized equivalent, role in information management and technology assurance within the CPA community, approved member associations, and the public.

Qualifications/requirements: Must be a CPA & CITP Credential holder in good standing
Number of meetings per year: 8 total (6 calls; up to 2 in-person meetings)
Meeting format: Bi-monthly calls take place virtually, over Zoom and never exceed 1 hour in length; In-person meetings are 1 ½ days (8 hours on Day 1; 4 hours on Day 2)
Annual time commitment: 50 hours
Number of volunteer members: 9
Number of vacancies: 4
Staff Liaison: Paul Warrick, Barbara Andrews

Content Committee

Objective: The Content Committee is responsible for the technical content of the Uniform CPA Examination. Membership in the Content Committee is limited to CPAs, most of whom are representatives of the Content Committee’s four subcommittees (Audit and Attestation; Information Systems and Controls (ISC); Financial Accounting and Reporting (FAR)/Business Analysis and Reporting (BAR); Tax and Regulation (REG)/Tax Compliance and Planning (TCP).

Members of the Content Committee are responsible for:
• Setting the strategic direction of the content in the six exam sections based on recommendations from the Content Subcommittees, standard-setting activity, regulatory developments, and other trends in the accounting profession
• Monitoring the overall health of the question inventory for each exam section to ensure the CPA Exam can be assembled based on the requirements set forth in the content blueprints

Qualifications/requirements:
• Licensed CPA
• AICPA member
• Cannot be engaged in CPA Examination review or preparation activities
• Cannot have an immediate family member who is currently taking or preparing to take the Exam
• Meets one of the volunteer needs for the upcoming year described below:
  o Member of the Financial Accounting and Reporting /Business Analysis and Reporting Subcommittee (1)
  o Member of the Information Systems and Controls Subcommittee (1)
  o Practitioner involved in the development of training curriculum for staff accountants (1)

Number of meetings per year:
Meeting format: Virtual
Annual time commitment: 50 hours
Number of volunteer members: 10
Number of vacancies: 3
Staff Liaison: Michael Cannon

Corporations & Shareholders Taxation Technical Resource Panel

Objective: Monitor legislative and regulatory developments in the area of C corporation taxation. Identify issues and recommend legislative and regulatory modifications to simplify and clarify existing laws and regulations for corporations and their shareholders. Maintain appropriate relationships with the IRS, Treasury, Congress and other government officials. Act as a resource to assist the other committees, technical resource panels and task forces, as appropriate, on matters of C corporation taxation.

Qualifications/requirements: Previous experience in the taxation of corporate taxation.

Number of meetings per year: 2
Meeting format: In-person or virtual
Annual time commitment: 25 hours
Number of volunteer members: 10
Number of vacancies: 3
Staff Liaison: Reema Patel
Depository Institutions Expert Panel

**Objective:** The mission of the insurance expert panel is to serve to protect the public interest and serve the needs of AICPA members on financial reporting (including business reporting) and audit and attest services by bringing together knowledgeable experts in the specialized industry. The objectives of the EPS include 1) representing the public interest and AICPA members through liaison activities with various industry groups and regulators, 2) identifying financial reporting and auditing issues, and working with various bodies towards resolutions, and 3) advising and assisting in the development of AICPA products and services related to the industry.

**Qualifications/requirements:** CPAs that are experts in the depository institution industry.

**Number of meetings per year:** Varies depending on projects that the Depository institution expert Panel is involved with. Generally, 2 in-person meetings plus weekly or bi-monthly conference calls.

**Meeting format:** In-person and virtual

**Annual time commitment:** approximately 1 hour a week or 50 to 60 hours for volunteers

**Number of volunteer members:** 15

**Number of vacancies:** 1

**Staff Liaison:** Jason Brodmerkel

Emerging Professionals Initiatives (EPIC) Committee

**Objective:** Actively promote, enhance and support early career professionals in the accounting and finance profession through impactful leadership programs, professional development resources and volunteer opportunities.

**Mission:**
- Champion the values of AICPA for emerging leaders in the profession (0-15 years).
- Amplify the voices of our emerging leaders in the profession.
- Assist in providing opportunities and resources for emerging professionals.
- Create a professional community home for emerging professionals to leverage as they advance through their career.

**Qualifications/requirements:** Must be a current voting member of the AICPA and within the 22-40 age demographic.

**Number of meetings per year:** 6

**Meeting format:** 5 virtual / 1 in-person

**Annual time commitment:** ~35 hours

**Number of volunteer members:** 14

**Number of vacancies:** 2

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**Staff Liaison:** Elizabeth Burkhalter

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**Employee Benefit Plans Expert Panel**

**Objective:** The Employee Benefit Plan Expert Panel monitors employee benefit plan industry developments, trends and opportunities to identify and advise on reporting, attest and assurance issues unique to employee benefit plans.

**Qualifications/requirements:** Candidates will be evaluated based on employee benefit plan audit experience, proven leadership qualities and skills, availability to participate in panel and task force activities, and active participation in their state CPA society or other similar activities.

**Number of meetings per year:** Two in-person meetings, and 6-8 2-hours conference calls, as well as occasional task force calls.

**Meeting format:** In-person and virtual

**Annual time commitment:** Minimum commitment of 75 to 100 volunteer hours per year

**Number of volunteer members:** 14

**Number of vacancies:** 3

**Staff Liaison:** Sue Hicks, Melinda Nolen, & Linda Delahanty

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**Employee Benefits Plans Audit Quality Center Executive Committee**

**Objective:** The EBPAQC Executive Committee establishes general policies of the Center and oversees its activities.

**Qualifications/requirements:** Candidates for the EBPAQC Executive Committee must be the firm's Center Designated Partner, have significant employee benefit plan audit experience, and the candidate's firm must be in compliance with all Center membership requirements. Candidates should also have demonstrated commitment to improving ERISA audit quality within their firm and be active in their state CPA society or other similar activities.

**Number of meetings per year:** Two in-person meetings, and 6-8 2-hour conference calls, as well as occasional task force calls.

**Meeting format:** In-person and virtual

**Annual time commitment:** Minimum commitment of 125 to 150 volunteer hours per year

**Number of volunteer members:** 16

**Number of vacancies:** 3

**Staff Liaison:** Sue Hicks
Employee Benefits Tax Technical Resource Panel

Objective: Support AICPA tax policy and advocacy initiatives by monitoring legislative and regulatory activity in the area of employee benefits taxation, including employee benefit plans, and executive compensation. Also, identify issues and develop recommendations to simplify and clarify the employee benefits tax provisions. Maintain appropriate relationships with the IRS, Treasury, Congress, Department of Labor, and other government officials. Serve as a subject matter expert in the area of employee benefits taxation for the AICPA conferences team in the planning of relevant conferences. Act as a resource to assist other AICPA committees, technical resource panels and task forces, as appropriate, on matters of employee benefits taxation.

Qualifications/requirements: Previous experience in the taxation of employee benefits and/or executive compensation.

Number of meetings per year: 2
Meeting format: In-person
Annual time commitment: 40 hours
Number of volunteer members: 10
Number of vacancies: 2
Staff Liaison: Kristin Esposito

Enforcement Subcommittee

Objective: The Enforcement Subcommittee is responsible for the investigation of complaints alleging violations of the Code of Professional Conduct relating to independence and behavioral standards as well as complaints alleging violations of the rules of the code related to members’ performance of professional services (i.e., violations of technical accounting or auditing standards). The Professional Ethics Executive Committee (PEEC) has delegated to the Enforcement Subcommittee the authority to offer letters of required corrective action to members found to be in violation of the code to take appropriate remedial or corrective action. However, only the PEEC may refer members to a hearing panel of the joint trial board after investigation or offer members’ settlement agreements affecting membership rights (i.e., admonishment, suspension or expulsion). The Enforcement Subcommittee may recommend that the PEEC take such action under the appropriate circumstances.

May identify issues concerning proposed revisions or additions to the code for consideration by the PEEC.

Consists of AICPA members who are appointed annually by the chair of the AICPA Board of Directors. Each member would normally not serve more than three years, although the chair may serve as chair for up to three years in addition to service as a non-chair member.

Qualifications/requirements: All areas of practice (accounting/auditing/tax). Extensive attest experience desirable, particularly in governmental and employee benefit plans.

Number of meetings per year: 4-6
**Exempt Organizations Taxation Technical Resource Panel**

**Objective:** Monitor legislative and regulatory activity of exempt organization taxation. Identify issues and recommend legislative and regulatory modifications to simplify and clarify existing laws and regulations. Write comment letters related to current and proposed tax laws, regulatory rules, compliance matters, and tax processes relating to not-for-profits and their tax-exempt or taxable affiliates. Maintain appropriate relationships with the IRS, Treasury, Congress, and other government officials. Collaborate with other organizations as appropriate. Serve as a subject matter expert on not-for-profit taxation for the AICPA conferences team in the planning of relevant conferences. Act as a resource to assist the other committees, technical resource panels and task forces, as appropriate, on matters of exempt organization taxation.

**Qualifications/requirements:** Previous experience in the taxation of exempt organizations.

**Number of meetings per year:** 2

**Meeting format:** In-person

**Annual time commitment:** 25 hours

**Number of volunteer members:** 10

**Number of vacancies:** 3

**Staff Liaison:** Arlene Schwartz

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**Financial Accounting and Reporting (FAR) / Business Analysis and Reporting (BAR) Subcommittee**

**Objective:** The Subcommittee oversees the FAR Core section and the Business Analysis and Reporting (BAR) Discipline section of the Exam under CPA Evolution.

The FAR Core section of the Exam will focus on assessing the knowledge and skills that nICPAs must demonstrate in the financial accounting and reporting frameworks used by for-profit (public and nonpublic) and not-for-profit entities as well as foundational concepts related to the accounting requirements for state and local governments as issued by the Governmental Accounting Standards Board (GASB).

The BAR Discipline section of the Exam will focus on assessing the knowledge and skills that nICPAs must demonstrate with respect to financial statement and financial information analysis, select technical accounting and reporting requirements under the Financial Accounting Standards Board (FASB) Accounting Standards Codification and the U.S. Securities and
Exchange Commission that are applicable to for-profit business entities and employee benefit plans, and the financial accounting and reporting requirements under the GASB.

Members of the Subcommittee are responsible for:

- Reviewing and approving the multiple-choice questions (MCQs) and task-based simulations (TBSs) included in the Exam for technical accuracy, appropriateness for nonCPAs, and conformity with content blueprints/specifications
- Setting the strategic direction of the section based on standard-setting developments and other trends in the accounting profession
- Monitoring the overall health of the inventory of MCQs and TBSs to ensure that the Exam can be assembled based on the requirements set forth in the content blueprints

Qualifications/requirements:

- Licensed CPA
- AICPA member
- Cannot be engaged in CPA Examination review or preparation activities
- Cannot have an immediate family member who is currently taking or preparing to take the Exam
- Meets one of the volunteer needs for the upcoming year described below
  - Big 4 public accounting firm (1 vacancy)
  - Large public accounting firm (1 vacancy)
  - Business and industry role, external reporting or controller role (2 vacancies)
  - Accounting professor (1 vacancy)

Meeting format: Combination of in-person and web meetings per year (mostly web meetings):

- In-person meetings are two days
- Web meetings are two to four hours

- There is about one hour of preparation time for each hour of meeting time

Annual time commitment: 125 hours

Number of volunteer members: 13

Vacancies: 5

Staff Liaison: Randi Lockhart

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Financial Reporting Executive Committee

Objective: The Financial Reporting Executive Committee (FinREC) (formerly Accounting Standards Executive Committee) is the senior technical committee of the Institute for financial reporting. It is authorized to make public statements on behalf of the Institute on financial reporting matters without the clearance of either the Council or the board of directors of the Institute and to clear statements of other committees that include references to financial reporting positions. The mission of FinREC is to determine the Institute's technical policies regarding financial reporting standards and to be the Institute's spokesbody on those matters, with the ultimate purpose of serving the public interest by improving financial reporting.

Qualifications/requirements: Expert in GAAP financial reporting; partner level in accounting firm; director/controller/CFO level in company; academic; user of financial statements.
Number of meetings per year: 6
Meeting format: In-person when agenda justifies, otherwise conference calls.
Annual time commitment: One hour preparation for every hour of meeting.
Number of volunteer members: 17
Number of vacancies: 4
Staff Liaison: Dan Noll & Kim Kushmerick

Forensic and Litigation Services Committee

Objective: To provide technical and educational guidance to CPAs, or recognized equivalent, in public practice or in the private sector who provide or seek to provide forensic accounting services and to monitor matters that impact a practitioner’s ability to provide forensic accounting services (e.g. competition, legislation, regulation). To promote growth and demand for forensic accounting services by raising the level of awareness of a forensic accountant’s role in this area in the legal profession and other service professionals.

Qualifications/requirements: Actively working/providing forensic accounting services.

Number of meetings per year: 8
Meeting format: (2) in-person; (6) virtual
Annual time commitment: 40+ hours
Number of volunteer members: 9
Number of vacancies: 4
Staff Liaison: Christine Cutti-Fox & Barbara Andrews

Forensic and Valuation Services Executive Committee

Objective: To provide members with information, advocacy, and leadership to enable them to perform valuable forensic accounting and valuation services in the highest professional manner. To strive to gain recognition by the public and the CPA, or recognized equivalent, profession as the premier providers of forensic and valuation services. To work with staff to make statements on behalf of the AICPA in the area of forensic accounting and valuation. To provide guidance and establish enforceable standards for members practicing in, determine Association technical policies regarding FVS and serve as the Association’s official voice on those matters. To promote relevance of forensic accounting and valuation in the accounting profession and to increase the awareness of as well as growth and demand for CPAs, or recognized equivalent, who provide these services.

Qualifications/requirements: Actively working/providing forensic accounting and/or business valuation services.

Number of meetings per year: 8
Governmental Audit Quality Center Executive Committee

Objective: The Governmental Audit Quality Center is governed by an Executive Committee that establishes general policies of the Center and oversees its activities. It also establishes the Center’s membership requirements (subject to approval of the AICPA Board of Directors) and monitors compliance. The Executive Committee is also responsible for advocating on matters relating to audits performed under Government Auditing Standards, the Uniform Guidance, and other compliance audits and advising and assisting in the development of AICPA products and services related to compliance and other governmental audits.

Qualifications/requirements: Members should be an AICPA member with a CPA firm or state audit organization that performs governmental audits and should be the audit partner or audit leader that has entity-wide responsibility for the quality of the entity’s governmental audit practice. Members should have significant knowledge of governmental auditing, including audits performed under GAAS, Government Auditing Standards, and single audits.

Number of meetings per year: 1-2 meetings per year (2 days each), with periodic virtual meetings as needed.

Meeting format: In-person and virtual

Annual time commitment: Approx. 125 hour per year

Number of volunteer members: 15

Number of vacancies: 2

Staff Liaison: Mary Foelster

Government Performance and Accountability Committee (GPAC)

Objective: The AICPA Government Performance and Accountability Committee (GPAC) represents CPAs working in all levels of federal, state, and local government. It also serves the public who depend on CPAs to help ensure government accountability. The mission of the GPAC is to:

- Promote greater government accountability and the integrity of government operations, information, and information systems,
- Promote and encourage increased participation and involvement by CPAs in government within the AICPA,
- Enhance the professional image and value of CPAs in government,
- Provide advice and counsel to the Institute on the needs of CPAs in government, and...
• Serve as a conduit for communications among CPAs in government, the Institute, and other professional organizations.

Qualifications/requirements:
CPA working in:
• Federal, state or local government
• PA serving federal, state or local government
• Educator (university) teaching government accounting/curriculum

Number of meetings per year: TWO in person meetings; several subcommittee meetings (dependent on subcommittee)

Meeting format: In person and zoom

Annual time commitment:
• TWO DAY virtual meetings (require travel time on day before meeting, two meeting days if meetings are in person)
• Subcommittee meetings (approximately 1-2 hours per month all dependent upon specific subcommittee and it's needs)

Number of volunteer members: 12

Number of vacancies: 5
• (1) Educator
• (1) Public Accountant serving government
• (2) Local Spots
• (1) State government position

Staff Liaison: Lori Sexton

Health Care Expert Panel

Objective: The panel’s mission is to protect the public interest and address the needs of AICPA members in the areas of financial reporting (including business reporting), audit and attest services, and regulatory matters from the health care industry perspective. The primary focus of the panel is to 1) identify emerging industry issues: financial reporting (including business reporting), audit and attest services and regulatory matters, and propose solutions; 2) liaise with regulators, standard setters, external industry groups, federal or state agencies, and other AICPA committees/expert panels; and 3) provide industry accounting and auditing guidance/information through various AICPA vehicles such as publications, web events, and conferences.

Qualifications/requirements: The panel consists of members who represent a mixture of firm practitioners as well as preparers and users who work in the industry. They are considered to be some of the health care industry’s “cream of the crop” and best equipped to carry out the panel’s mission. The ideal candidate should be considered very experienced (a "heavyweight") as either an industry preparer or firm partner who either leads a firm's healthcare services group or otherwise possesses a broad range of healthcare expertise with regard to auditing and accounting issues. Expert panel members really need to be seasoned individuals who are well

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equipped to address industry challenges. Strong GASB knowledge is desired and a strong business valuation skill set would be welcomed.

**Number of meetings per year:** 6 scheduled; additional ad hoc, as needs arise

**Meeting format:** Conference or virtual calls; possibly one annual in-person meeting

**Annual time commitment:** 30 hours for regularly-scheduled calls and meetings, plus additional variable time when working on specific projects and depth of involvement, particularly when serving as a Chair of a panel subgroup.

**Number of volunteer members:** 15

**Number of vacancies:** 4

**Staff Liaison:** Andy Mrakovcic

### Individual & Self-Employed Tax Technical Resource Panel

**Objective:** Monitor legislative and regulatory activity on matters related to individual income taxation and self-employment tax. Suggest areas for modifications to simplify and clarify individual tax provisions. Maintain appropriate relationships with the IRS, Treasury, Congress and other government officials. Provide oversight for task forces created to address specific issues related to tax law, regulatory rules and tax process relating to individual income taxation. Collaborate with other organizations, such as the American Bar Association, as appropriate. Act as a resource to assist the other committees, technical resource panels and task forces, as appropriate, on individual income tax matters.

**Qualifications/requirements:** Previous experience in individual & self-employed taxation.

**Number of meetings per year:** 2

**Meeting format:** In-person/virtual as necessary

**Annual time commitment:** 25 hours

**Number of volunteer members:** 10

**Number of vacancies:** 3

**Staff Liaison:** Peter Mills

### Information Systems and Controls (ISC) Subcommittee

**Objective:** The Subcommittee oversees the Information Systems and Controls (ISC) Discipline section of the Uniform CPA Examination (the Exam).

The ISC Discipline section of the Exam will be focused on assessing the knowledge and skills that nICPAs must demonstrate with respect to information systems, including processing integrity, availability, security, confidentiality and privacy. Inherent in the analysis of controls in each of these subjects is awareness of the risks that the entity is intending to mitigate through the use of those controls. The ISC section also tests the knowledge and skills that nICPAs must...
demonstrate with respect to data management, including data collection, storage and usage throughout the data life cycle. The ISC section of the exam focuses on information technology (IT) audit.

Members of the Subcommittee are responsible for:
- Reviewing and approving the multiple-choice questions (MCQs) and task-based simulations (TBSs) included in the Exam for technical accuracy, appropriateness for nICPAs, and conformity with content blueprints
- Setting the strategic direction of the sections based on standard-setting developments and other trends in the accounting profession
- Monitoring the overall health of the inventory of MCQs and TBSs to ensure that the Exam can be assembled based on the requirements set forth in the content blueprints

Qualifications/requirements:
- Licensed CPA
- AICPA member
- Cannot be engaged in CPA Examination review or preparation activities
- Cannot have an immediate family member who is currently taking or preparing to take the Exam
- Meets one of the volunteer needs for the upcoming year described below
  - educators that teach courses covering information systems, IT controls and IT auditing.

Meeting format: Combination of in-person and web meetings per year (mostly web meetings):
- In-person meetings are two days
- Web meetings are two to four hours
- There is about one hour of preparation time for each hour of meeting time

Annual time commitment: 125 hours

Number of volunteer members: 9

Vacancies: 3

Staff Liaison: Rob Tangen

Insurance (Life and P&L) Expert Panel

Objective: The mission of the insurance expert panel is to serve to protect the public interest and serve the needs of AICPA members on financial reporting (including business reporting) and audit and attest services by bringing together knowledgeable experts in the specialized industry. The objectives of the EPS include 1) representing the public interest and AICPA members through liaison activities with various industry groups and regulators, 2) identifying financial reporting and auditing issues, and working with various bodies towards resolutions, and 3) advising and assisting in the development of AICPA products and services related to the industry.

Qualifications/requirements: CPAs that are experts in the insurance industry
Number of meetings per year: Varies depending on projects that the Insurance Expert Panel is involved with. Generally, 1 in-person meetings plus bi-monthly or monthly conference calls.

Meeting format: Video/audio calls, or scheduled in-person meetings

Annual time commitment: Varies depending on projects that the group is involved with, approximately 100 hours

Number of volunteer members: 14

Number of vacancies: 4

Staff Liaison: Kim Kushmerick

International Qualifications Appraisal Board

Objective: The U.S. International Qualifications Appraisal Board (IQAB) was established in the early 1990s. IQAB’s members are appointed by the National Association of State Boards of Accountancy (NASBA) representing state boards of accountancy and the American Institute of Certified Public Accountants (AICPA) representing practitioners. The board is chaired by a NASBA representative and is responsible for reviewing the accounting qualifications of other countries, negotiating reciprocity agreements with foreign professional accounting organizations, and making reciprocity recommendations to the AICPA and NASBA Boards of Directors, and the state boards of accountancy.

Qualifications/requirements: US CPA; Knowledge of US and foreign requirements for certification as an accounting professional; and AICPA membership.

Number of meetings per year: 2

Meeting format: In-person and virtual

Annual time commitment: Time commitments depend on the number of agreements and where they are in the process, but typically no more than 20 hours annually (excluding in-person meetings).

Number of volunteer members: 3

Number of vacancies: 1

Staff Liaison: Jim Knafo

International Taxation Technical Resource Panel

Objective: Monitor legislative and regulatory activity on international taxation matters such as inbound and outbound tax issues for multinational enterprises, cross-border transactions, and international company mergers. Identify issues and recommend modifications and clarification of international tax provisions. Maintain appropriate relationships with the IRS, Treasury, Financial Crimes Enforcement Network (FinCEN), Congress and other government officials. Collaborate with other organizations that deal with international tax issues, as appropriate. Serve as a subject matter expert on international taxation matters and act as a resource to assist the other committees, technical resource panels and task forces, as appropriate.
Qualifications/requirements: Previous experience in international taxation.

Number of meetings per year: 2

Meeting format: In-person

Annual time commitment: 25 hours

Number of volunteer members: 11

Number of vacancies: 3

Staff Liaison: Arlene Schwartz

Investment Companies Expert Panel

Objective: The panel's mission is to protect the public interest and address the needs of AICPA members in the areas of financial reporting, audit and attest services, and regulatory matters from the investment companies industry perspective. The primary focus of the panel is to 1) identify emerging industry issues in financial reporting, audit and attest services and regulatory matters, and propose solutions; 2) liaise with regulators, standard setters, external industry groups, federal or state agencies, and other AICPA committees/expert panels; and 3) provide industry accounting and auditing guidance/information through various AICPA vehicles.

Qualifications/requirements: Partner (public accounting firm) or seasoned executive in accounting policy or CFO role

Number of meetings per year: 6 (1 in person, other virtual), plus ad hoc, as needed

Meeting format: In-person and virtual

Annual time commitment: 50 hours

Number of volunteer members: 13

Number of vacancies: 1

Staff Liaison: Irina Portnoy

Investments Committee

Objective: Oversee investments related to the AICPA including pension and 401K

Qualifications/requirements: Manage investments within own company or personal financial planning

Number of meetings per year: 4

Meeting format: 1 in-person/ 3 virtual

Annual time commitment: 4 days

Number of volunteer members: 11

Number of vacancies: 2
**Staff Liaison:** Tim LaSpaluto

## IRS Advocacy & Relations Committee

**Objective:** Monitor legislative and regulatory activity related to procedural and general administrative matters. Develop technical and policy recommendations related to tax procedure and administration, including suggestions to improve and simplify tax forms and instructions, IRS publications, and taxpayer educational materials. Maintain appropriate relationships with the IRS, Treasury, Congress and other government officials. Serve as the primary contact with IRS on behalf of all Tax Division committees and TRPs when initiating dialogue on advocacy issues and discussions related to proposed solutions regarding tax administration matters. Coordinate with the Tax Practice Responsibilities Committee on advocacy matters involving tax practice standards and professional ethics before the Office of Professional Responsibility (OPR) and preparer oversight and procedure issues before the Return Preparer Office (RPO). Responsible for submission of technical positions or policy recommendations to OPR and RPO.

**Qualifications/requirements:** Previous experience in tax, tax administration, and various other areas.

**Number of meetings per year:** 2

**Meeting format:** Virtual

**Annual time commitment:** 25 hours

**Number of volunteer members:** 14

**Number of vacancies:** 6

**Staff Liaison:** Peter Mills

## Joint Trial Board

**Objective:** To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members.

**Qualifications/requirements:** The requirements for eligibility to serve on the Joint Trial Board are as follows: (1) candidates must be an AICPA member for five consecutive years prior to their nomination to the Joint Trial Board and (2) candidates may not be current members of any of the AICPA’s professional ethics committees, their state society ethics committee, their state boards of accountancy or a past member of the Joint Trial Board.

**Number of meetings per year:** One meeting for the entire JTB; and throughout the year, we hold approximately 6 hearings which only 5 of the 36 JTB members attend per hearing

**Meeting format:** In-person and virtual

**Annual time commitment:** 5 days

**Number of vacancies:** 8

**Staff Liaison:** Cynthia Kane

Interested? Log into [Volunteer Central](https://www.aicpa.org/volunteercentral) and apply between June 1-October 1, 2023!
LGBTQ+ Initiatives Committee

Objective: The mission of the Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ) Initiatives Committee is to facilitate an environment for discussions and actions that will encourage increased representation and incorporate and maintain an inclusive atmosphere for individuals and groups from a diversity of gender expressions and sexual orientations.

Qualifications/requirements: Be a member of AICPA. Members should have both an interest and organizational experience in addressing LGBTQ+ issues. Relevant experience may have been gained in the workplace or in a professional association.

Number of meetings per year: 3-4, depending on availability

Meeting format: Committee meetings will be held three times per year, with a mix of virtual and in-person, and are expected to last no longer than 2 business days. Typically, virtual meetings are four hours and in-person meetings are two ½ half days (starting at noon EST on the first day). Monthly virtual touch base calls are held at the discretion of the Chair and scheduling availability. Taskforce meetings may be held more frequently and based on the availability of the designated committee members.

Annual time commitment: Approx. 48 hours, additional time may be needed for special projects, events, or speaking engagements.

Number of volunteer members: 15

Number of vacancies: 0

Staff Liaison: Brittany Brashear

Life Insurance/Disability Plans Committee

Objective: To make available through the AICPA Insurance Trust/AICPA Group Insurance Trust a variety of self-supporting insurance products that are responsive to the needs of the membership and to provide oversight for plan administration and premium levels.

Qualifications/requirements: Enrolled in life insurance plan

Number of meetings per year: 4

Meeting format: In-person and virtual

Annual time commitment: 40 hours

Number of volunteer members: 7

Number of vacancies: 2

Staff Liaison: Lindsey Curley & Carl Peterson

Interested? Log into Volunteer Central and apply between June 1-October 1, 2023!
National Accreditation Commission (NAC)

Objective:
- To lead the AICPA accreditation process and create an environment that fosters the efficient and effective development of marketplace recognition for CPA-provided specialty services;
- To recommend and implement specific credential programs, including the evaluation of business plans for each accreditation effort;
- To provide a continuous and rigorous oversight process of existing programs, including assessment of domestic and global market and CPA/CPA equivalent acceptance, competition, and the appropriateness of entry and maintenance requirements;
- To oversee the sunset of credentials if appropriate.

Qualifications/requirements: AICPA Member, credential holders and those with prior service on AICPA committees / TFs preferred, 2 assigned spots for state society CEO / ED and CPA Canada representative.

Number of meetings per year: Approx. 6
Meeting format: Virtual
Annual time commitment: Approx. 20 hours
Number of volunteer members: 14
Number of vacancies: 0
Staff Liaison: Angela Glazunov, Barbara Andrews

National Commission on Diversity and Inclusion (MEMBERS ONLY APPOINTED – APPLICATIONS NOT ACCEPTED)

Objective: To be champions that influence the accounting profession to make diversity and inclusion a priority in the areas of recruitment, certification, and advancement of ethnic minorities.

Qualifications/requirements: Members of this Commission should be senior level executives from various disciplines within the accounting profession who are thought leaders and influencers in the diversity and inclusion space. Rotational members can serve a term of one-year up to three consecutive years. Responsibilities include:
- To investigate and understand the hurdles that impede the long-term success of minorities.
- To propose to the AICPA and member firms strategies and resources that will help alleviate the hurdles.
- To monitor, evaluate, and report on ethnic minority recruiting, retention, and advancement data.
- To remain abreast of the US population trends and the impact the nation’s diversity will have on the accounting profession.
- To be champions and educators of the importance of diversity, equity and inclusion within the accounting profession.
Number of meetings per year: 3-4, depending on scheduling availability

Meeting format: Full Commission meetings will be held three times per year, with a mix of virtual and in-person. Typically, virtual meetings are four hours and in-person meetings are two ½ half days (starting at noon EST on the first day and ending at 1pm EST on the second day). Monthly virtual touch base calls can be held at the discretion of the Chair and scheduling availability. Subcommittee or taskforce meetings may be held more frequently and based on the availability of the designated committee members.

Annual time commitment: Approximately 48 hours of meeting time. Additional time may be needed for special projects, events, or speaking engagements.

Number of volunteer members: ~20

Number of vacancies: Seats/vacancies are appointed by AICPA leadership for this Committee.

Staff Liaison: Crystal Cooke

**National Peer Review Committee**

Objective: The vision statement of the National PRC is tied into that of the PRB’s, which is to maintain the AICPA Peer Review Program as the globally recognized, preeminent practice-monitoring program; cultivate exceptional reviewers and superb staff and develop innovative technologies; and lead development of timely, focused recommendations for accounting service and audit quality improvement.” The vision of the National PRC is achieved through supporting the PRB in meeting its vision and it does so by fulfilling its responsibilities as a task force and an administering entity. The National PRC has the responsibility to oversee all of the functions of an administering entity, including the entire peer review process for firms’ peer reviews subject to its administration. These include firms meeting certain criteria or who voluntarily select to be under its jurisdiction.

The peer review process includes administration, acceptance of reviews, resolving reviewed firm/peer reviewer issues and oversight of the process. The National PRC, through its staff, coordinates its activities to the extent necessary with the PRB and other teams at the AICPA.

Qualifications/requirements:
- Peer review team captain qualified
  ([https://www.aicpa.org/interestareas/peerreview/community/how-to-become-a-peer-reviewer.html](https://www.aicpa.org/interestareas/peerreview/community/how-to-become-a-peer-reviewer.html))
- Firm’s peer review is administered by the NPRC and
- Knowledge and/or understanding of PCAOB rules, regulations and requirements.

Number of meetings per year: 15-25

Meeting format:
- Full committee meetings:
  - 1 conference call in Q1, Q2 and Q3
  - In-person meeting in Q4
RAB meetings:
Participation in 8-10 conference calls

Panel and Task Force meetings:
Varies; all conference calls

**Annual time commitment:** Avg. 100 hours. Varies dependent upon volume and complexity of peer reviews administered that year, panel assignments, and task force assignments.

**Number of volunteer members:** 17

**Number of vacancies:** 2

**Staff Liaison:** Rachelle Drummond & Fran McClintock

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**Not-for-Profit Organizations Expert Panel**

**Objective:** Their mission is to serve to protect the public interest and serve the needs of AICPA members on financial reporting (including business reporting) and audit and attest services by bringing together knowledgeable experts in the specialized industry. The objectives of the EPS include 1) representing the public interest and AICPA members through liaison activities with various industry groups and regulators, 2) identifying financial reporting and auditing issues, and working with various bodies towards resolutions, and 3) advising and assisting in the development of AICPA products and services related to the industry.

**Qualifications/requirements:** Partner level or industry equivalent.

**Number of meetings per year:** 12

**Meeting format:** Virtual and in-person

**Annual time commitment:** 80 hours

**Number of volunteer members:** 16

**Number of vacancies:** 3

**Staff Liaison:** Stephanie Otero

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**Partnership Taxation Technical Resource Panel**

**Objective:** Monitor legislative and regulatory activity in the area of partnership taxation. Provide oversight for task forces created to address specific issues related to tax law, regulatory rules and tax process relating to partnership taxation. Maintain appropriate relationships with the IRS, Treasury, Congress and other government officials. Collaborate with other organizations, such as the American Bar Association, as appropriate. Act as a resource to assist the other committees, technical resource panels and task forces, as appropriate, on partnership tax matters.

**Qualifications/requirements:** Previous experience in partnership taxation.

**Number of meetings per year:** 2
PCPS Executive Committee

**Objective:** Guided by the passion and expertise of our volunteer CPA practitioners, PCPS aims to improve the quality of services and operating success of PCPS member firms. PCPS supports CPA firms of all sizes in the everyday intricacies of running a practice by providing practical and customizable practice management tools.

**Qualifications/requirements:** Owner or managing partner of a PCPS firm

**Number of meetings per year:** 3

**Meeting format:** In-person and virtual

**Annual time commitment:** 60 hours

**Number of volunteer members:** 15

**Number of vacancies:** 6

**Staff Liaison:** Lisa Simpson & Lindsey Curley

PCPS Technical Issues Committee

**Objective:** The PCPS Technical Issues Committee (TIC) is comprised of practitioner volunteers working to present the collective view of CPAs of local and regional firms on behalf of their clients such as privately held entities and smaller governmental entities. TIC monitors the activities of:

- Financial Accounting Standards Board and the Private Company Council
- Governmental Accounting Standards Board
- AICPA Senior Committees and Boards (Auditing Standards Board, Accounting and Review Services Committee, Professional Ethics Executive Committee, Peer Review Committee, etc.)
- Other boards and committees, as necessary, for technical developments that could have a significant effect on CPAs with small private company, not-for-profit, and governmental clients

TIC submits comment letters on key proposals, holds meetings with standards-setting bodies and provides standards-setters with practical assistance, such as "field testing" portions of proposed guidance and providing practical examples of the effects of implementation.

**Qualifications/requirements:** 

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• Partner or senior manager in a small- or medium-sized public accounting firm that provides attest services for nonpublic entities
• Strong technical skills in accounting and attest services
• Strong communication skills, including the ability to articulate a broad range of technical issues clearly and concisely
• An interest in contributing to the standard-setting process
• Expertise in governmental accounting and auditing standards (helpful but not required)

Upon appointment to TIC, the volunteer’s firm is required to have memberships in the Private Companies Practice Section (PCPS) and the PCPS Center for Plain English Accounting (CPEA). This is not required at the time of application.

**Number of meetings per year** 5-10 virtual meetings

**Meeting format:** In-person and virtual

**Annual time commitment:** Minimum of 200 hours

**Number of volunteer members:** 17

**Number of vacancies:** 6

**Staff Liaison:** Bob Durak

### Peer Review Board

**Objective:** The goal of practice monitoring, and the program itself, is to promote and enhance quality in the accounting and auditing services provided by the CPA firms (and individuals) subject to these standards. This goal serves the public interest and enhances the significance of AICPA membership. The goal of the PRB is achieved through establishing and conducting the Program. This includes developing, implementing, maintaining and enhancing comprehensive Standards for Performing and Reporting on Peer Reviews (Standards) and related guidance for firms subject to peer review, those performing peer reviews and others involved in administering the Program for the PRB.

**Qualifications/requirements:**
• Have extensive peer review experience with limited feedback
• Have experience serving on a state CPA society’s peer review committee or other related volunteer experience
• Can think and act in terms of the AICPA vision and mission
• Will carry out responsibilities delegated and follow through on assignments
• Will share his or her views so that issues are fully deliberated and seek clarification on issues and points not fully understood

**Number of meetings per year:** 4, plus other task force meetings

**Meeting format:** 3-4 virtual and 0-1 in-person

**Annual time commitment:** Overall the time commitment could range from as little as 60 to 80 hours a year up to 150 to 200 hours annually or potentially more depending your availability and...
Personal Financial Planning Executive Committee

Objective: The Personal Financial Planning Executive Committee supports the AICPA by providing its members with information, advocacy, and leadership to enable them to perform valuable personal financial planning services in the highest professional manner.

- It strives to gain recognition by the public as the premier providers of personal financial planning services.
- The committee also assists in developing public statements made by AICPA in the area of personal financial planning.
- It determines Institute technical policies regarding PFP and serves as the Institute’s official voice on those matters.
- Position the CPA as the trusted adviser to individuals.

Qualifications/requirements: CPAs who are dedicated to furthering the CPA financial planning profession, enhancing the path to becoming a CPA financial planner and representing the CPA financial planner well to the public.

Number of meetings per year: 1 in-person and 3 phone calls

Meeting format: In-person and virtual

Annual time commitment: 4 hours per month

Number of volunteer members: 12

Number of vacancies: 2

Staff Liaison: Pamela Ladd

PFS Credential Committee

Objective: To increase the value, integrity, and recognition of the CPA/PFS credential by addressing the following objectives: (1) to highlight the value of integration of personal financial planning with tax advisory services, (2) to oversee requirements to gain and maintain the CPA/PFS credential, and (3) to establish programs to address marketplace recognition and to create public awareness of the CPA/PFS.

Qualifications/requirements: Desire to further the impact and quality of the PFS credential program, support for the role of CPAs as financial planners, knowledge and experience in some of the areas of personal financial planning (Tax, Retirement, Insurance, Investments, and/or Estate Planning), a willingness to proactively look for opportunities and participate to grass roots efforts to advance our mission.
**Practice Advisory Group**

**Objective:** The PAG, which is made up of practitioners from G400 firms, provides overall direction for all G400 initiatives. They offer a “reality check,” if you will, for the Institute. The PAG provides the AICPA with insights into firm needs and practice trends. Additionally, the PAG partners with AICPA leadership to develop and refine initiatives on which the Institute can focus and help determine the Institute’s direction in supporting G400 firms.

**Qualifications/requirements:** Firm is a member of the G400 Community

**Number of meetings per year:** Up to 5 - G400 Community Meeting (1.5 days), 2-3 virtual calls (1-2 hours each), live strategic planning meeting (every other year)

**Meeting format:** In-person and virtual

**Annual time commitment:** 8-10 hours

**Number of volunteer members:** 10

**Number of vacancies:** 4

**Staff Liaison:** Lisa Simpson

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**Professional and Personal Liability Insurance Plan**

**Objective:** Committee members are asked to provide insight into the CPA profession to underwriting partners; review marketing and risk management content to assure that it speaks to the profession in an appropriate voice; evaluate how well the product fits the needs of firms or individual members and provide other insights to ensure stability and availability of insurance under the Program.

**Qualifications/requirements:** An owner in a firm that participates in the AICPA’s professional liability insurance program.

**Number of meetings per year:** 4

**Meeting format:** Primarily virtual, in-person when needed

**Annual time commitment:** 40 hours

**Number of volunteer members:** 9

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Interested? Log into Volunteer Central and apply between June 1-October 1, 2023!
Number of vacancies: 2

Staff Liaison: Lisa Simpson & Carl Peterson

Professional Ethics Executive Committee

Objective: Professional Ethics Executive Committee (PEEC) promulgates new ethics interpretations and monitors changes in practice and the needs of the public, making revisions to the standards as needed. PEEC’s process includes deliberation in meetings open to the public, public exposure of proposed standards, and a formal vote. PEEC also promotes understanding and voluntary compliance with such standards, establishing and presenting charges of violations of the standards and the AICPA’s bylaws to the Joint Trial Board for disciplinary action in cooperation with State Societies under the Joint Ethics Enforcement Program. PEEC is also involved with providing ethics guidance to membership.

Qualifications/requirements: Volunteers should be in senior leadership positions within their organization and be conversant with the Code of Professional Conduct. Typically, PEEC consists of 20 members comprised of public members, NASBA nominated representatives, large multinational firms, MFG, G400, medium size firms, small firms and members in business.

Number of meetings per year: Quarterly meetings and additional meetings as needed.

Meeting format: In-person and virtual

Annual time commitment: Approx. 150 hours

Number of volunteer members: 20

Number of vacancies: 2

Staff Liaisons: Toni Lee Andrews & Ellen Goria

Psychometric Oversight Committee (POC)

Objective: To review the validity and reliability of the CPA Exam

Qualifications/requirements: A doctorate degree in psychometrics, I/O psychology or related field, experience with large-scale, high stakes testing programs

Number of meetings per year: 2-3

Meeting format: Virtual

Annual time commitment: 3 to 4.5 meeting days plus half day prep per meeting, perhaps a few hours of additional conference calls as needed

Number of volunteer members: 8

Number of vacancies: 2

Staff Liaison: John Mattar

Interested? Log into Volunteer Central and apply between June 1-October 1, 2023!
Relations With The Bar Committee

Objective: Maintain cooperative professional relations with the organized Bar. Members of the committee represent the AICPA side of the multidisciplinary National Conference of Lawyers and Certified Public Accountants (the American Bar Association appoints an equal number of representatives to the National Conference). The committee, working with the Bar, identifies areas of mutual concern to the professions, and seeks to have them addressed through mutual discussion and concurrence. PROJECTS Dialogue with attorney members on emerging or continuing issues of concern or interest to both professions, such as the respective roles of each in tax practice, common professional standards problems, regulatory compliance and liability issues.

Qualifications/requirements: Substantial and broad knowledge of and leadership within the accounting profession.

Number of meetings per year: 2
Meeting format: In-person
Annual time commitment: 25 hours
Number of volunteer members: 10
Number of vacancies: 3
Staff Liaison: Kristin Esposito

Relations With The Judiciary Subcommittee

Objective: Through sponsoring the judicial conference program entitled “Financial Statements in the Courtroom”, to develop education courses for federal and state court judges which will assist the judiciary in understanding basic auditing standards, accounting principles, and other accounting professional guidelines for performing, attesting and consulting services, and the legal issues attendant thereto.

Qualifications/requirements: Volunteers must be CPAs and members of the AICPA in good standing. Volunteers/members serve at least 2 consecutive years

Number of meetings per year: At least 2 conference calls
Meeting format: Virtual
Annual time commitment:
Number of volunteer members: 5
Number of vacancies: 2
Staff Liaison: Michael Buddendeck & Debra Gilmore-Jones

Interested? Log into Volunteer Central and apply between June 1-October 1, 2023!
S Corporation Taxation Technical Resource Panel

**Objective:** Monitor legislative and regulatory developments in the area of S corporation taxation. Identify issues and recommend legislative and regulatory modifications to simplify and clarify existing laws and regulations for S corporations. Maintain appropriate relationships with the IRS, Treasury, Congress and other government officials. Act as a resource to assist the other committees, technical resource panels and task forces, as appropriate, on S corporation tax matters.

**Qualifications/requirements:** Previous experience in S Corporations taxation.

**Number of meetings per year:** 2

**Meeting format:** In-person

**Annual time commitment:** 25 hours

**Number of volunteer members:** 10

**Number of vacancies:** 3

**Staff Liaison:** Arlene Schwartz

State & Local Government Expert Panel

**Objective:** The State and Local Governments Expert Panel serves the needs of AICPA members that perform financial statement audits of state and local governments. It focuses on financial reporting requirements of the Governmental Accounting Standards Board and related audit and attest matters. The expert panel protects the public interest by bringing together knowledgeable parties in the state and local government industry to deliberate and come to agreement on key state and local government issues. It also serves a key advocacy role and advises and assists in the development of AICPA products and services related to state and local government audits.

**Qualifications/requirements:** Generally, partner-level with a CPA firm or equivalent role in a state or local government.

**Number of meetings per year:** 1-2 meetings per year (2 days each), with supplemental periodic virtual meetings as needed.

**Meeting format:** In-person and virtual

**Annual time commitment:** Approx. 125 hours

**Number of volunteer members:** 15

**Number of vacancies:** 4

**Staff Liaison:** Sheryl Lassiter & Mary Foelster

Interested? Log into Volunteer Central and apply between June 1-October 1, 2023!
State and Local Taxation Technical Resource Panel

Objective: Monitor legislative and regulatory activity in the state and local tax area. Suggest areas for modifications to simplify and clarify state and local tax rules. Provide oversight to task forces created to address specific issues or improvements to tax law, regulatory rules and tax process relating to state and local taxation. Collaborate and work on joint projects with other organizations, such as the Multistate Tax Commission, Federation of Tax Administrators, Council on State Taxation, Tax Executives Institute, National Conference of State Legislatures SALT Task Force, American Bar Association, and IRS Fed-State Relations Office, as appropriate. Act as a resource to assist the other committees, technical resource panels and task forces, as appropriate, on state and local tax matters.

Qualifications/requirements: CPA or work for a CPA firm, expertise and experience in state and local taxation, public speaking, writing, interest in tax policy

Number of meetings per year: 2

Meeting format: In-person/virtual as necessary

Annual time commitment: 25 hours

Number of volunteer members: 10

Number of vacancies: 2

Staff Liaison: Peter Mills

State Board Committee (SBC)

Objective: Facilitate discussions between boards of accountancy and the BOE, inform boards of accountancy of BOE activities and decisions, provide insight into the State Boards’ challenges and successes with the CPA Examination.

Qualifications/requirements: Current/Former State Board Members and Executive Directors

Number of meetings per year: 3

Meeting format: Currently, all via Zoom

Annual time commitment: 20 hours

Number of volunteer members: 8

Number of vacancies: 0

Staff Liaison: Robin Stackhouse

Stockbrokerage and Investment Banking Expert Panel

Objective: The panel's mission is to protect the public interest and address the needs of AICPA members in the areas of financial reporting, audit and attest services, and regulatory matters from the broker-dealer industry perspective. The primary focus of the panel is to 1) identify emerging industry issues in financial reporting, audit and attest services and regulatory matters,
and propose solutions; 2) liaise with regulators, standard setters, external industry groups, federal or state agencies, and other AICPA committees/expert panels; and 3) provide industry accounting and auditing guidance/information through various AICPA vehicles.

**Qualifications/requirements:** Partner (accounting firm) or seasoned executive (accounting policy/CFO type) (industry firm)

**Number of meetings per year:** 4 (1 in person)

**Meeting format:** In-person and virtual

**Annual time commitment:** 40-50 hours

**Number of volunteer members:** 13

**Number of vacancies:** 2

**Staff Liaison:** Irina Portnoy

### Student Recruitment Committee

**Objective:** The Student Recruitment Committee’s mission is to encourage and support the recruitment of talented students to become CPAs. From grassroots efforts to national programs, the committee has a wide range of activities they focus on throughout the year.

**Qualifications/requirements:** Members must be AICPA members with less than 15 years of experience in the profession.

**Number of meetings per year:** 6

**Meeting format:** Virtual

**Annual time commitment:** Each of the committee members is expected to participate in at least one task force. Via these task forces, committee members support AICPA initiatives by reviewing scholarship applications, serving as influencers and ambassadors of the profession, creating content for publication and more. Additionally, each committee member is required to present to at least three groups within the target audience (high school, community college or 4-year college/university) on the subject of the accounting profession, student membership and AICPA resources.

**Number of volunteer members:** 14

**Number of vacancies:** 3

**Staff Liaison:** Christin Hunter

### Tax and Regulation (REG) / Tax Compliance and Planning (TCP) Subcommittee

**Objective:** The Subcommittee oversees the REG Core section and the Tax Compliance and Planning (TCP) Discipline section of the Exam under CPA Evolution.
The REG Core section of the Exam will assess the knowledge and skills that nICPAs must demonstrate with respect to U.S. ethics and professional responsibilities related to tax practice, U.S. business law, U.S. federal tax compliance for individuals and entities with a focus on recurring and routine transactions.

The TCP Discipline section of the Exam will assess the knowledge and skills that nICPAs must demonstrate with respect to: U.S. federal tax compliance for individuals and entities with a focus on nonroutine and higher complexity transactions, U.S. federal tax planning for individuals and entities, and personal financial planning.

Members of the Subcommittee are responsible for:

- Reviewing and approving the multiple-choice questions (MCQs) and task-based simulations (TBSs) included in the Exam for technical accuracy, appropriateness for nICPAs, and conformity with content blueprints.
- Setting the strategic direction of the section based on standard-setting developments and other trends in the accounting profession.
- Monitoring the overall health of the inventory of MCQs and TBSs to ensure that the Exam can be assembled based on the requirements set forth in the content blueprints.

**Qualifications/requirements:**

- Licensed CPA
- AICPA member
- Cannot be engaged in CPA Examination review or preparation activities
- Cannot have an immediate family member who is currently taking or preparing to take the Exam
- Meets one of the volunteer needs for the upcoming year described below:
  - Tax professional. Volunteer who currently has a position of Manager or above and is employed by an international public accounting firm.
  - Tax professional. Volunteer who currently has a position of Manager or above and is employed by a regional public accounting firm.
  - Professor in Tax. Volunteer who currently teaches tax in an academic setting.
  - Business and Industry professional. Volunteer who currently has a position of Manager or above and is employed in a private sector (not public accounting).
  - Business Law subject matter expert. Volunteer who currently teaches business law and who has tax compliance experience (either teaching or prior professional employment).

**Meeting format:** Combination of in-person and web meetings per year (mostly web meetings):

- In-person meetings are two days
- Web meetings are two to four hours
- There is about one hour of preparation time for each hour of meeting time

**Annual time commitment:** 125 hours

**Number of volunteer members:** 13

**Vacancies:** 5

**Staff Liaison:** Irina Moyseyenko
Tax Executive Committee

Objective: Oversight committee responsible for the work of all Tax Division committees and technical resource panels. As a designated AICPA senior committee and standard setting body, approves all AICPA tax policy positions and Statements on Standards for Tax Services (enforceable tax practice standards for AICPA members), including interpretations. Manages tax legislative and regulatory monitoring performed across the Tax Division. Coordinates efforts to identify issues and recommend modifications that would simplify and clarify tax law and tax regulatory guidance. Maintains appropriate relationships with the IRS, Treasury, Congress and other government officials. Supports AICPA’s efforts to position CPAs as the premier provider of tax services by monitoring tax developments, trends and best practices regarding tax practice efficiency and service quality, and providing information to assist members with understanding the complex rules of practice before the IRS. Provides guidance to help members understand and maintain the highest ethical standards in tax. SPECIAL QUALIFICATIONS: Previous service on Tax Division committees or technical resource panels (TRP). Service as a committee or TRP chair preferred.

Qualifications/requirements: Previous experience in the development or approval of tax policy, testimony, comment letters and formal positions (on rulings, legislation, Department of the Treasury regulations, notices, determinations, forms, and other regulatory and administrative guidance on taxation matters).

Number of meetings per year: 4
Meeting format: In-person and virtual
Annual time commitment: 50 hours
Number of volunteer members: 19
Number of vacancies: 6
Staff Liaison: Eileen Sherr, Kristin Esposito, Melanie Lauridsen, Eva Simpson

Tax Methods and Periods Technical Resource Panel

Objective: Monitor legislative and regulatory developments related to tax accounting issues such as tax depreciation methods (e.g., MACRS), tax capitalization rules (e.g., UNICAP), or tax years (e.g., 52-53 weeks). Identify issues and recommend modifications to simplify and clarify existing laws and regulations related to tax method and period issues. Maintain appropriate relationships with the IRS, Treasury, Congress and other government officials. Act as a resource to assist the other committees, technical resource panels and task forces, as appropriate, on tax accounting matters.

Qualifications/requirements: Previous experience in tax methods and periods.

Number of meetings per year: 2
Meeting format: In-person or virtual
Annual time commitment: 25 hours
Number of volunteer members: 10
Number of vacancies: 3
Staff Liaison: Reema Patel

Tax Practice and Procedures Committee

Objective: The Tax Practice and Procedures Committee (TPPC) monitors developments in and changes to IRS procedural and administrative guidance. The TPPC works with the AICPA TPPC liaison to:
- Develop and review guidance and resources for Tax Section members and AICPA members with an interest in tax to help them understand and comply with the complex rules of IRS practice and procedures;
- Keep members informed of changes to the procedural aspects of tax practice; and
- Collaborate with other committees and technical resource panels (TRPs) across the AICPA as needed on projects related to tax administration and procedure.

The Tax Executive Committee (TEC) liaison to the TPPC works closely with the TPPC on the review and creation of resources and keeps the TPPC abreast of happenings across the various committees and TRPs that report to the TEC.

Qualifications/requirements: Comprehensive experience in IRS practice and procedure.

Number of meetings per year: 5-12
Meeting format: Virtual with one in-person
Annual time commitment: Approx. 60 hours
Number of volunteer members: 13
Number of vacancies: 4
Staff Liaison: Sarah Shannonhouse

Tax Practice Management Committee

Objective: The Tax Practice Management Committee (TPMC) monitors developments, trends and best practices for management of a tax practice. The TPMC focuses on helping members to future proof their tax practices by providing them resources to improve efficiency, quality of service and profitability. The TPMC:
- Communicates with members on trending issues, hot topics and/or escalating member challenges related to practice management issues;
- Develops guidance, tips and other informational resources on practice management issues unique to the tax practitioner in the areas of workflow and process, client communications, client security and technology and practice development (e.g., attracting and retaining clients); and
- Develops and reviews guidance, information and resources on technical tax issues for Tax Section members and AICPA members with an interest in tax.

Interested? Log into Volunteer Central and apply between June 1-October 1, 2023!
The Tax Executive Committee (TEC) liaison to the TPMC works closely with TPMC members on the review and creation of resources and keeps the TPMC abreast of happenings across the various committees and technical resource panels that report to the TEC.

**Qualifications/requirements:** Comprehensive experience in managing a tax practice.

**Number of meetings per year:** 4

**Meeting format:** Virtual meetings, with typically one in-person meeting each year

**Annual time commitment:** Approx. 80 hours

**Number of volunteer members:** 14

**Number of vacancies:** 2

**Staff Liaison:** April Walker

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**Tax Practice Responsibilities Committee**

**Objective:** The Tax Practice Responsibilities Committee (TPRC) develops and monitors the professional ethical standards impacting AICPA members who provide tax services. The TPRC works with its AICPA liaison to:

- Develop and review practice aids to help members maintain the highest level of ethical standards and quality control in providing tax services.
- Monitor developments on issues related to internal ethical standards, including AICPA Statements on Standards for Tax Services (SSTSS) and related interpretations and the AICPA Code of Professional Conduct.
- Monitor developments on issues related to external ethical standards, including U.S. Treasury Circular 230, the Internal Revenue Code and other domestic statutory rules regarding preparer and practitioner penalties, sanctions and guidelines regulating the conduct of tax practice. Other standards promulgated by external bodies such as the International Federation of Accountants (IFAC) and the International Ethics Standards Board for Accountants (IESBA) are also reviewed to determine their impact on AICPA members providing tax services.
- Act as subject matter expert on advocacy issues, in coordination with the IRS Advocacy and Relations Committee (IRSARC), on matters involving the IRS Office of Professional Responsibility (OPR) and preparer oversight and procedure issues involving the IRS Return Preparer Office. The TPRC also maintains a close relationship with the Director of OPR.
- Collaborate with internal AICPA staff, committees and technical resource panels (TRPs) across the AICPA as needed on projects related to tax practice standards and ethics and other rules impacting non-attest services.

The Tax Executive Committee (TEC) liaison works closely with the TPRC on the review and creation of resources and keeps the TPRC abreast of happenings across the various committees and technical resource panels that report to the TEC.

**Qualifications/requirements:** Experience in issues surrounding the subjects of tax ethics, risk management and quality control in a tax practice.
Number of meetings per year: 4
Meeting format: In-person (1) and virtual (3)
Annual time commitment: Approximately 24 hrs. of meeting time and participation in other resource project creation/update undertaken by the committee – approximately 5 – 10 hrs.
Number of volunteer members: 15
Number of vacancies: 4
Staff Liaison: Henry Grzes

Trust, Estate and Gift Tax Technical Resource Panel

Objective: Monitor legislative and regulatory activity related to trust, estate, and gift tax matters. Suggest areas for modifications to simplify and clarify trust, estate and gift and generation skipping transfer tax provisions. Provide oversight for task forces created to address improvements to tax law, regulatory rules and tax process relating to trust, estate, and gift tax matters. Maintain appropriate relationships with the IRS, Treasury, Congress and other government officials. Collaborate with other organizations, such as the American Bar Association, the American College of Trust and Estate Counsel, and the American Bankers Association, as appropriate. Act as a resource to assist the other committees, technical resource panels and task forces, as appropriate, on trust, estate and gift tax matters, including collaborating with other AICPA groups (e.g., Personal Financial Planning division, Forensic and Valuation Services, etc.).

Qualifications/requirements: CPA or work for a CPA firm, expertise and experience in trust, estate, and gift taxation, public speaking, writing, interest in tax policy

Number of meetings per year: 2
Meeting format: In-person or virtual
Annual time commitment: 25 hours
Number of volunteer members: 10
Number of vacancies: 1
Staff Liaison: Eileen Sherr

Uniform Accountancy Act Committee

Objective: Oversee the development of the Uniform Accountancy Act and recommend potential amendments. Advocate and educate on Uniform Accountancy Act adoption at the state-level. Serve as liaison between the AICPA and NASBA Uniform Accountancy Act committees.

Qualifications/requirements: AICPA member; legislative experience desirable

Number of meetings per year: Four meetings per year (Additional meetings to be added on an as needed basis.)
Meeting format: Virtual (in-person meeting if needed)

Annual time commitment: 10-15 hours

Number of volunteer members: 10

Number of vacancies: 1

Staff Liaison: James Cox & Marta Zaniewski

Women’s Initiatives Executive Committee

Objective: To promote within the Accounting profession a work environment that provides opportunities for: The successful integration of personal and professional lives, and The advancement of women to positions of Leadership. PROJECTS Conduct research on the status of men and women of the profession as well as track employers’ trends in the area of work/life balance and advancement of women; maintain state society network; maintain and update web site content; develop multi media presentation on work/life balance; conduct women’s networking events; publish handbook on the advancement of women in the profession; present to various business, professional and educational groups; address relevant legislation, develop a mentoring program.

Qualifications/requirements: Members should have both an interest and organizational experience in addressing women’s upward mobility and/or work/life balance issues for both men and women. Relevant experience may have been gained in the workplace or in a professional association.

Number of meetings per year: 4

Meeting format: In-person and virtual

Annual time commitment: 55-60 hours

Number of volunteer members: 16

Number of vacancies: 7

Staff Liaison: Mandy Gallagher

Interested? Log into Volunteer Central and apply between June 1-October 1, 2023!