

**[IMPORTANT: The information and materials contained herein should not be considered or relied upon as legal advice on specific factual situations. Users are urged to consult legal counsel concerning particular situations and specific legal questions.]**

## **Standards Of Professional Performance And General Conduct**

The professional nature of our accounting practice requires such high standards of performance and personal accountability that there must be no question as to the character, judgment, discretion, professional characteristics or fiscal responsibilities of our staff. As an employee you must become familiar with and observe the rules of professional conduct of the AICPA and of the State Board of Accountancy, as well as applicable state laws, pertinent regulations of the IRS and, of course, **[Firm]**'s own rules of conduct and independence. **[Firm]** is a service organization and can only be as valuable as the people who perform its services. A professional's standards of conduct are based primarily upon good taste, good judgment and moderation at all times. There is no substitute for neatness, propriety of dress, grooming and speech and a mature professional attitude. The employee should also be aware of the importance of personal financial responsibility.

The client relationship is a professional one and must always be viewed as such. As a result of day-to-day conduct with clients, you are sometimes invited to join them socially. In most cases these invitations may be accepted and, when appropriate, reciprocated; however, the fact that the underlying relationship is a professional one should never be overlooked or forgotten. Purchasing client firm products or services at discounts not available to the public is strictly prohibited, as is accepting gifts of other than nominal value. As a professional representative of the firm, you should never place yourself in a position of being obligated to clients or client's employees or personnel.

These guidelines are flexible and intended to minimize the likelihood of any employee being subjected to disciplinary action through misunderstanding or otherwise.

Behavior which cannot be allowed in the interests of **[FIRM]** and the welfare of its employees, typically so serious or flagrant that discharge may be immediate includes such areas as:

- Conflict of interest. [Refer to section 116]
- Discrimination in violation of state or federal law, or contrary to **[FIRM]**'s policy.
- Harassment (sexual, verbal, physical or visual) directed at any person associated with **[FIRM]**.
- Reprisal or threatening reprisal of employees who exercise rights protected by law or by **[FIRM]**'s policy.
- Threatening, intimidating or coercing fellow employees.
- Disclosure of confidential information including but not limited to, business information and another employee's background or compensation information to unauthorized persons.
- Verbal insubordination, refusal to perform duties of the job, refusal to carry out an order from a supervisor, disrespectful behavior toward a supervisor, delaying or restricting work or inciting others to delay or restrict output.
- Bringing, consuming, possessing, selling, or having present in your system or being under the influence of alcohol, marijuana, and/or controlled substances on **[FIRM]** premises or during working time.
- Destruction, sabotage, or removal of **[FIRM]**'s or another person's property.
- Unauthorized charges against **[FIRM]**'s accounts, claiming reimbursement for improper expenses, or charging excessive personal telephone usage to **[FIRM]**.
- Any act which might endanger the safety of others, or violations of safe practices.

- Falsifying any **[FIRM]**'s records, altering or falsifying entries on time or expense records, permitting another to make false entries or knowingly approving incorrect entries.
- False or misleading information on employment application, resume or enrollment forms.
- Fighting, disruptive or other inappropriate behavior while on **[FIRM]** premises (any employee involvement except an innocent victim of assault).
- Possession of firearms or weapons on **[FIRM]**'s premises.

Any termination must be approved by one of the partners.