

Employee Handbook

Effective May 2025



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INTRODUCTION

This handbook has been created for the education and continual guidance of all firm staff. It contains firm policies, procedures, benefits, expected behaviors and other necessary information all personnel must be aware of to successfully conduct business in an organized, efficient, and ethical manner.

Please review all information described in this handbook. You will be asked to affirm that you have read the handbook and understand and agree to abide by all policies contained herein and acknowledge your receipt of this employee handbook.

This handbook shall supersede and replace all prior versions of policy, procedure, agreements, and understandings, oral or written, between the firm and staff.

The firm employee handbook is not a contract of employment nor is it intended to create contractual obligations for the firm of any kind. The firm reserves the right to deviate from or change the policies, procedures, benefits and working conditions described in this handbook for any reason and without prior notice.

Welcome to the team!



Bret Harrison
Partner
Linger, Peterson & Shrum

OFFICE HOURS AND PAID HOLIDAY POLICY

Office Hours

Our official “client facing” office hours are as follows:

Labor Day through January 31 – Monday through Friday, 8 am to 5 pm, casual dress unless clients are scheduled for meetings in the office, for which business casual dress should be worn.

February 1 through Tax Day – Monday through Friday, 8 am to 5 pm, business casual dress. Firm polos are acceptable on Fridays.

Day after Tax Day through Labor Day – Monday through Thursday, 8 am to 4:30 pm, casual dress unless clients are scheduled for meetings in the office. We are closed on Fridays.

Please note that during periods of heavy client work, late hours and weekends may be required.

Paid Holidays

The firm recognizes twelve days during the year as paid holidays for its regular, benefits eligible employees. Contractors and other non-employee staff are not eligible for holiday pay. The office is closed on the following days:

- New Year’s Day
- Martin Luther King Jr. Day
- LPS Day (day after Tax Day)
- Memorial Day
- Juneteenth
- 4th of July
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- Day after Christmas, or to be determined by the firm if the holiday falls on a weekend

Guidelines

1. Full-time employees who are regularly scheduled to work 40 hours or more per week are eligible for holiday pay.
2. Holiday pay is the regular straight time rate for the number of hours in a regular workday.
3. When the holiday falls on Saturday, the preceding business day will be considered the firm holiday. When the holiday falls on Sunday or any other non-business day, the following business day will be the firm holiday or as is customarily observed by our clients and other businesses.
4. Employees are not allowed holiday pay while in an out-of-pay status such as leave-of-absence, layoff or while receiving short-term disability payments.
5. Full-time hourly employees who work during a firm holiday will be paid at the regular straight time rate, in addition to the paid holiday. Contractors and other non-employees who work during a firm holiday will be paid at their regular straight time rate

Summer Fridays

From the day after Tax Day to Labor Day, the firm is closed on Fridays, ("summer Fridays"). Employees who meet eligibility requirements for paid holidays are also eligible for pay when the firm is closed on summer Fridays. Employees will continue to be paid as if they worked a full eight-hour day. Should employees be required to work on a summer Friday, they will be paid for the hours they worked, but will not be paid for any Friday summer hours missed. Should a firm holiday, as observed, fall on a summer Friday, the holiday will replace the summer Friday and no additional day off will be provided.

EA/CPA Study Fridays

Employees who are not already an Enrolled Agent (EA), CPA, or administrative staff are required to come into the office and study for the exam for a minimum of 10 summer Fridays, with a total of 80 hours of study time. The hours can be distributed across Fridays as the employee prefers, but no more than eight hours can be accrued on a single Friday.

Once an employee completes their EA/CPA study and is awaiting test results with no further steps to take, they may take summer Fridays off. If an exam is failed, any penalty for not meeting the minimum study time will not be applied retroactively. Time spent taking the exam is paid, but commuting time to and from the testing center is not.

ATTENDANCE, OVERTIME, PUNCTUALITY, AND WORKING REMOTE POLICIES

The firm believes that general absence policies are necessary to provide for a smooth-running office and the very best service for our clients. Regular attendance is a condition of employment. Employees are responsible for making every reasonable effort to be present as scheduled: arriving, leaving, taking breaks on time and providing timely notice of situations affecting attendance.

Progressive disciplinary action relative to occurrences of non-preapproved absences is administered on a rolling 12-month basis. For example, if an employee is absent on March 3rd, June 7th and October 15th through 18th during the year, they have three occurrences in total; consecutive absences count as one occurrence. As of March 3rd the following year, the first occurrence would roll off and the employee now has two occurrences. This same pattern repeats itself throughout each 12-month period.

Administration of formal discipline is as follows:

- First and second occurrences: no disciplinary action
- Third occurrence: Verbal warning, documented coaching session
- Fourth occurrence: Written warning, documented coaching session
- Fifth occurrence: Final Written Warning, documented coaching session
- Sixth occurrence: Termination

All employees who use a sick day must contact the office manager by telephone call or text message and receive confirmation from the firm regarding their absence. Firm management is responsible for maintaining attendance records and for advising all staff regarding attendance.

Vacation, paid holidays, jury duty, bereavement, job-related injuries, lack of work, military leave, and temporary lay-off do not count as an occurrence. Pre-approved time off requests such as doctor visits and dental appointments will be deducted from accrued paid-time off but will not count as an occurrence.

An employee's request to leave work early may be considered by the supervisor. Approval of such absences will be based upon staffing needs. These exceptions do not count as an occurrence. If an employee leaves work early, without authorization, more than 30 minutes before the end of their shift, this will count as one occurrence.

The firm's Paid Time Off policy and its regulations are financial provisions and indicate an entitlement to time off, but in no way indicate the amount of sickness-related absence to which an employee is entitled.

The firm reserves the right to require an employee to submit a doctor's note in the event of repeated absences for medical reasons or in the event of medical absences exceeding three consecutive business days.

This policy does not require an employee to reveal medical, illness, or injury information to management or any firm personnel. However, an employee can do so voluntarily if they choose.

No Call No Show

Not reporting to work and not calling to report an absence is considered a No Call No Show and is a serious matter, creating concern for employee welfare and increased administration burdens. The first occurrence of a No Call No Show will result in a final written warning. A second, separate offense may result in termination of employment with no additional disciplinary steps.

Any No Call No Show lasting three days will be considered job abandonment and result in the immediate and voluntary resignation of employment.

Management may consider extenuating circumstances when determining discipline for a No Call No Show. For example, if the employee was in a serious accident, was hospitalized, or otherwise unable to communicate, the firm reserves the right to exercise discretion in such cases.

Overtime Rules for Nonexempt Employees

Nonexempt employees are entitled to overtime pay when working more than 8 hours in a day or more than 40 hours per week. The rules are:

- A nonexempt employee working more than 8 and up to 12 hours in a day and for the first 8 hours worked on the seventh consecutive day of work in a work week will be paid at one and a half times the employee's regular rate of pay.
- A nonexempt employee working in excess of 12 hours in any workday and for all hours worked in excess of 8 hours on the seventh consecutive day of work in a work week will be paid at double the employee's regular rate of pay.
- All overtime must be pre-approved by a supervisor. A couple of times per year a blanket approval for a specified number of hours of overtime may be sent out based on workload.

Punctuality

The firm opens at 8:00 am, that is the start time for all employees. We offer a 30-minute grace period that is expected to be made up at the end of the day if used. Employees are not allowed to make up used grace period time by shortening their lunch or 10-minute breaks. The firm closes at 5:00 pm, everyone is expected to work a minimum of 8 hours per day, with two 10-minute breaks, and one 60-minute lunch. A blanket exception to this rule is when we operate during summer hours, which shortens the minimum lunch requirement to 30 minutes, and the firm closes at 4:30 pm. Exceptions will be made if an employee worked more than three hours of overtime the night before. Flexibility is available upon approval by a supervisor (i.e. needing to leave 30 minutes early for a doctor appointment).

Working Remote

Employees may work remotely up to one day per week or two half days per week on a pre-approved basis. Requests must be submitted at least one business day prior to the requested date. If a request is not approved by the requested date, the request is considered denied. Approval is contingent on productivity and firm needs.

Sick Days

Employees should stay home if they feel ill. The employee should contact their supervisor as soon as they know they are unable to come into the office. The sick employee may work remotely, or they may use their PTO and take the day off. Once the employee no longer feels ill, they may return to the office without restrictions.

DRESS CODE

The firm strives to maintain a professional workplace environment that is well functioning and free from unnecessary distraction and annoyances. As part of that effort, the firm requires employees to maintain a neat and clean appearance that is appropriate for the workplace setting and for the work being performed. As professionals who serve and do business with other professional organizations, our manner of dress and the impression we present in our daily operation is extremely important, both in the office and when working in client offices.

When business casual dress is required, examples of acceptable attire include below the knee skirts, slacks, trousers, blouses, long sleeve collared and button-down shirts, sport coats, blazers, and sweaters. Accessorize with jackets, ties, jewelry, belts, and scarves. Shoes can include flats, oxfords, loafers, mules, boots, or heels.

When casual attire is more appropriate, examples of acceptable attire include the addition of firm and short sleeve polos, blue jeans, khakis, capris or chinos, lifestyle sneakers (with leather or canvas), casual sandals, and firm ball caps.

Certain items of clothing will always be unacceptable during business hours, unless otherwise stated by management, such as t-shirts, flip flops, memory foam and croc style clogs and sandals, beachwear, exercise attire, revealing attire, tennis shoes, and athletic shoes.

Personal adornments such as tattoos, piercings, and non-natural hair color are allowed within reason. The goal is to allow personal expression and freedom but remain free from unnecessary distraction and annoyance to co-workers and clients.

Throughout the year, staff may choose to wear a sports team jersey up to once per week, per employee. Jerseys may not be worn during tax season (February 1 – April 15), except for the Friday before Super Bowl Sunday. The jersey may be worn on the day the team is scheduled to play, or on Friday if the team plays the following weekend.

Firm management will notify staff of days when it is appropriate to follow a casual dress code. Employees who are not compliant with the dress code will be asked to leave and change into appropriate attire; this time will be unpaid. It is expected employees will use their best judgement when practicing hygiene and selecting attire and personal adornments, when in doubt, defer to the conservative and formal side. Management is always available for consultation on a particular outfit or issue.

PAID TIME OFF POLICY

Paid time off (PTO) provides you with the flexibility to use your time off to meet your personal needs, while recognizing your individual responsibility to manage your paid time off.

You will accumulate a specified amount of PTO as you work and it is up to you to allocate how you will use it - vacation, illness, caring for children, school activities, medical/dental appointments, leaves of absence, personal business, jury duty, bereavement, emergencies, etc. The firm may require you to use any unpaid PTO during disability or family medical leave, or any other leave of absence. The amount of PTO earned will depend on your length of your service with the firm.

PTO does not replace the firm's holiday calendar. The firm will continue to have designated paid holidays each year according to the yearly holiday schedule.

Contractors and all other non-employees of the firm are not eligible for PTO, PTO pay, or any and all other time off-related benefits.

Eligibility

You are eligible to accrue PTO as a full-time employee if you are scheduled to work at least 40 hours per week. Part-time employees, who are regularly scheduled to work less than 40 hours per week, are not eligible to accrue PTO. Exceptions and/or special arrangements may be made by management.

Deposits into Your PTO Account

The amount of PTO you accrue each year with the firm is based on years of service and employment status. PTO is accrued as you actively work for the firm; you will not accrue PTO time while you are on leave of absence, suspension by the firm, or any other type of unpaid absence.

Accrual Schedule for Full-Time Employees

Years of Service	Hours Accrued per Biweekly Pay Period	Hours Accrued per Year	Maximum Annual Accrual Hours
0 - 1	3.0769	80	176
1 - 2	4.6154	120	176
2+	6.7692	176	176

Maximum Time Accumulated

Employees may carry over unused PTO time from year to year, however, there is a cap on the amount of PTO time you can accumulate. This encourages you to use your PTO and allows the firm to manage its financial obligations responsibly. Once you reach your cap, you will not accumulate any more PTO until you use some of the time in your account and drop below the cap. After your balance goes below the cap, you will begin accruing PTO again based on the published schedule of accrual. Employees will not receive retroactive credit for time worked while you were at the cap limit. PTO accrual is capped at 176 hours (22 eight-hour days).

Paid Sick Leave Accrual for Part-Time Employees

Part-time employees working at least 30 days in California, will earn one hour of paid sick leave (PSL) for every 30 hours worked. Unused PSL can be rolled over to the next year (for one year only) and is capped at 48 hours or 6 days per year. Accrued PSL can be used beginning on the 90th calendar day of employment and may be limited to 24 hours per year.

Termination

If your employment is terminated by the firm or you otherwise leave the firm, you will be paid for all accrued, unused PTO when you are separated by the firm. This does not include paid sick leave for part-time employees.

Management of PTO

You are responsible for managing your PTO account. It is important that you plan ahead for how you will use your time. This means developing a plan for taking vacations, as well as doctor appointments, personal business, etc. It also means holding some time in "reserve" for the unexpected, such as emergencies, illnesses, jury duty, bereavement, etc.

The amount of PTO accrued, used, and available will appear on each paycheck stub throughout the year. Please reference these hours for tracking and overall personal management of PTO.

PTO Block Out Periods

To ensure adequate staffing during peak workload periods, the following PTO restrictions apply:

- February 1 – March 31 (tax season ramp-up):
 - Employees may only take one PTO day at a time (no consecutive days).
 - A maximum of three total PTO days may be used during this period.
 - PTO requests are subject to management approval and may be denied based on staffing needs.
- April 1 – April 15 (deadline day):
 - No PTO will be approved during this period. All requests will be automatically denied.
 - Exceptions may be considered for short absences (1-2 hours) during the day on a case-by-case basis and must be pre-approved by a supervisor.
- October 1 – Thanksgiving (school district audit season ramp-up):
 - Employees may only take one PTO day at a time (no consecutive days).
 - A maximum of three total PTO days may be used during this period.
 - PTO requests are subject to management approval and may be denied based on staffing needs.
- After Thanksgiving – December 15 (deadline day):
 - No PTO will be approved during this period. All requests will be automatically denied.
 - Exceptions may be considered for short absences (1-2 hours) during the day on a case-by-case basis and must be pre-approved by a supervisor.

- No PTO is permitted on the following deadline dates:
 - March 1
 - March 15
 - April 15
 - September 15
 - October 15
 - December 15
 - The last working day of the year

Notice and Scheduling

You are required to provide your supervisor with reasonable, advance notice to obtain approval prior to using PTO. This allows you and your supervisor to prepare for your time off and ensure all staffing needs are met.

There may be occasions, such as sudden illness, when you cannot notify your supervisor in advance. In those situations, you must inform your supervisor of your circumstances as soon as possible.

You must use PTO if you work less than eight hours total during regular business hours, on any given regular workday, unless approved in advance by your supervisor.

Employees must use a Time Off Request form to submit all requests for PTO. No PTO can be taken without the express approval of the firm management.

As providing reliable and consistent client service is our top priority, please use your best judgment when scheduling PTO as to not interfere with our clients' needs. The firm holds the right to deny, cancel, or modify any PTO request, whether pre-approved or otherwise, according to client demand and business needs.

PARENTAL LEAVE

Firm employees are eligible for parental leave if they have worked for the firm at least 12 months and at least 1,250 hours in the 12 months immediately preceding the anticipated birth, adoption, or foster care placement. It is the employee's responsibility to apply for California Paid Family Leave and/or State Disability Insurance.

The Firm's parental leave policy complies with all state and federal laws and is as follows:

- The employee is eligible to take up to 16 weeks total of parental leave in the event a child is born, adopted, or fostered. Parental leave must be taken in increments of no less than one week at a time within one year of the event.
- During periods of parental leave, the firm will pay 40% of the employee's full-time wages for up to 8 weeks.
- The firm will continue the employee's health insurance during periods of parental leave for up to 16 weeks total and will deduct the employee's portion of health insurance payments from wages. The employee is required to reimburse the firm for their portion of the insurance cost, should it be greater than net wages paid.

REST PERIODS

To be in compliance with labor laws and improve employee morale and productivity, the firm provides rest periods (breaks) during the course of each workday. Below are guidelines that should be followed by all employees concerning rest periods:

- Each employee shall receive, and are personally responsible for taking, a rest period of 10 minutes at approximately the middle of every 4 hours of work, not broken by a meal period for an 8-hour shift. Employees on alternate work schedules should prorate their rest breaks accordingly.
- Each employee shall be responsible to take their scheduled rest periods in accordance with this policy and their daily schedule.
- Time spent on break will be compensated as working time.
- While on your break, you must not interfere with fellow employees who are continuing to work. An employee may leave the premises during their break period.
- The firm is supportive of breastfeeding moms. Breastfeeding moms will be allowed to express their breast milk as necessary. Appropriate time and space will be provided.
- Rest periods cannot be utilized to come in late, leave early, or to extend a meal period.
- Employees abusing the rest break privileges or who do not take breaks as directed in this policy are subject to disciplinary action, up to and including termination of employment.

MEAL PERIODS

The firm provides a meal period (lunch) during the course of each workday for every employee who meets the eligibility criteria. Below are the criteria and guidelines that should be followed by all employees concerning meal periods:

- Each full-time employee shall be allowed a meal period near the middle of the workday no later than 5 hours after beginning work. The meal period will normally be 60 minutes, unless otherwise approved, and in no case be less than 30 minutes.
- Each part-time employee scheduled to work 5 or more consecutive hours during any workday must receive a meal period of the same duration as full-time employees.
- Employees shall not be compensated for their meal period unless they are required to remain at their workstations while eating.
- Meal periods cannot be utilized to come in late or leave early.
- An eating area will be provided for employees to use during meal periods. Meal periods may be taken in the employee break room or outside of the firm.
- A meal period may be waived by mutual written consent of the employee and their supervisor if the total hours worked in the workday does not exceed 6 hours. The waiver may be revoked at any time by providing the supervisor with at least one-day notice.
- Employees are required to take their meal periods as outlined by applicable law. Employees who fail to take a meal period are subject to disciplinary action up to and including termination.

EXPENSE REIMBURSEMENT POLICY

It is the firm's policy to reimburse reasonable and necessary expenses that are incurred by staff. This document outlines cost controls, appropriate expenditures, and provides a consistent procedure for timely reimbursement.

When incurring business expenses, all staff are expected to:

- Exercise discretion and good business judgment
- Be cost-conscious and spend money carefully
- Report expenses with documentation

Mileage and Travel Reimbursement

Mileage will be reimbursed at the current Internal Revenue Service (IRS) mileage reimbursement rate for all firm travel. Mileage incurred between the employee's residence and the firm's main office is not reimbursable, regardless of the day travel occurs.

Any bridge tolls or other roadway fees incurred in the general course of business-related travel will be reimbursed.

Meals Reimbursement

Employees traveling on firm business are reimbursed for the reasonable and actual costs of meals, including tips, or otherwise conducting business.

Employees should exercise discretion and good business judgement when choosing restaurants. Unreasonable expenses may be subject to disciplinary action. Employees should limit meal expenses to \$50 per day when traveling.

Employees working overtime, in excess of 11 hours in a single business day, can be reimbursed for the cost of dinner, including tips. The meal must be consumed where the employee is conducting business (the firm office or client/school) and be within the expense limit set by the firm expense policy. Employees are also eligible for a meal if working at the office for at least four hours on a non-workday, including Saturdays, Sundays or holidays.

Expenses will be reimbursed based on written Expense Reports submitted within four weeks, which should include:

- Employee name
- The date, origin, and purpose of each expense. If travel-related, destination and purpose of the trip, including a description of each organization-related activity during the trip
- The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct firm business)
- An itemized list of all expenses for which reimbursement is requested; this should include the following: date/place of expense, description, name/title of those entertained (if applicable) and the purpose of the expense
- Vendor receipts – can be a copy or emailed to ap@lps.cpa

Laptop Bag Reimbursement

Immediately upon hire, and once every three years, employees are eligible to purchase a laptop bag of their choice to be paid by the firm up to \$50. Any amount over \$50 must be covered by the employee. Upon separation of the firm, this laptop bag is to remain the property of the employee.

Green Commute Incentive Program

The Green Commute Incentive Program encourages employees to use sustainable transportation options by offering a \$5 reward per qualifying commute (up to \$20 per month). Employees may earn the incentive when they use an alternative mode of transportation to travel to and from work. Qualifying green commute options include carpooling with a coworker from a different household, bicycling, walking, or taking public transportation.

Please note: Rideshare services such as Uber and Lyft do not qualify, as they do not reduce the number of vehicles on the road. If carpooling with one or more coworkers, each person in the vehicle is eligible for the incentive for that day.

To receive the incentive:

- Hourly employees: Record the total dollar amount earned for the pay period in the “Green Commute” box at the bottom of your timesheet.
- Salaried employees: Submit the total dollar amount earned on the standard reimbursement form.

FIRM CREDIT CARD POLICY

The firm provides employees with a credit card to be used for certain business expenses. The expectation is that all firm credit cards are used responsibly for business expenses.

Guidelines

- Firm credit cards are to be used only for business purposes and never for personal use.
- All employees are to use their best judgment and not abuse firm credit cards.
- Any blatant abuse of firm credit cards by an employee will be subject to disciplinary action, up to and including termination.
- Firm credit cards may be used for travel and meal expense, continuing education classes and materials, taking a client to lunch, etc.
- Any non-business use of the firm credit card may require that the card user reimburse the firm for the non-business expense.
- The firm reserves the right to deny any credit card transaction.
- Questions about credit card use or purchases should be directed to a supervisor.

STATEMENT OF “AT WILL” EMPLOYMENT STATUS

The firm does not promise or guarantee a minimum length of employment, whether employed as an employee, contractor, or other non-employee role. Employment at the firm is at-will.

Employment at-will may be terminated with or without cause, with or without notice, at the option of either the firm or the employee. Accordingly, either the firm or employee can terminate the employment relationship at will, at any time.

All employees who wish to resign from the firm are encouraged to give advanced notice of two weeks or more.

CONFIDENTIALITY

The firm strives to maintain the confidentiality of our clients and employees in accordance with applicable legal and ethical standards. The firm and its employees are in possession of and have access to a broad variety of confidential, sensitive, and proprietary information, the release of which could be injurious to clients, other employees, and the firm overall. All employees have an obligation to actively protect and safeguard confidential or otherwise sensitive information in a manner designed to prevent unauthorized disclosure of information. Nothing in this policy shall be construed as prohibiting employees from discussing the terms and conditions of their employment, including wages, nor shall this policy preclude employees from exercising any other legally protected rights.

Confidential information includes all client information as well as records or information kept by supervisors or firm management, such as:

- Financial or personal, regarding the history, condition, or billing of a client
- Information relating to staff credentialing, discipline, or other peer review activities
- Records, information, or data relating to the firm's strategic, marketing or business plans
- Pending, threatened or potential lawsuits, or any administrative, civil, criminal, or other legal claim by or against the firm
- Information concerning an employee's personnel file, health, or employment status at the firm

Employees will refrain from revealing any personal or confidential information concerning clients unless supported by legitimate business purposes. This includes revealing client names to anyone outside of the firm, including through social media. Any material containing confidential information should be thoroughly shredded prior to disposal. This applies to forms, letters, financial data, and other such items.

Information, ideas, and intellectual property assets of the firm are important to organizational success. Information pertaining to the firm's competitive position or business strategies, payment and reimbursement information, and information relating to negotiations with employees, contractors, or third parties should be protected and shared only with employees having a need to know such information in order to perform their job responsibilities. Employees should exercise care to ensure that property rights including patents, trademarks, copyrights and software are carefully maintained to preserve and protect their value.

Salary, benefit, and other personal information relating to employees will be treated as confidential by supervisors and firm management. Personnel files, payroll information, disciplinary matters, and similar information will be maintained to ensure confidentiality in accordance with applicable laws. The firm will exercise due care to prevent the release or sharing of information beyond those persons who may need such information to fulfill their job function.

If questions arise regarding an obligation to maintain the confidentiality of information or the appropriateness of releasing information, employees should seek guidance from their supervisor or a member of firm ownership.

Any violation of this policy will result in disciplinary action, up to and including termination.

INTERNET USAGE POLICY

The Internet Usage Policy applies to all employees of the firm. Use of the internet by employees of the firm is permitted and encouraged where such use supports the goals and objectives of the business.

However, access to the internet through firm resources is a privilege and all employees must adhere to the policies concerning computer, email and internet usage. Employees may be held personally liable for damages caused by any violations of this policy.

Use of any firm system, and the use of client systems, must comply with applicable laws, regulations, and firm/client conduct security standards. Users should have no expectation of privacy in their use of any aspect of firm or client systems.

Accessing pornographic or sexually explicit material using firm or client computers, phones, or other devices will result in immediate termination.

Computer, Email and Internet Usage

- Minor, personal use of the internet is acceptable; however, all social media sites or excessive internet usage are prohibited. All sites and downloads will be monitored and blocked by the firm if they are deemed to be harmful or not productive to business.
- Firm employees are expected to use the internet responsibly and productively for job related activities (such as research and educational tasks) that may be found via the internet that would help in an employee's role.
- All data that is composed, transmitted, or received by firm computer systems is considered property of the firm and is recognized as part of its official data. It is, therefore, subject to disclosure for legal reasons or to other appropriate third parties.
- The equipment, services, and technology used to access the internet are the property of the firm. The firm reserves the right to monitor internet traffic and monitor and access data that is composed, transmitted, or received through its online connections.
- Emails sent via the firm email system, whether of a business or personal nature, should not contain content that is deemed to be offensive. This includes, though is not restricted to, the use of vulgar or harassing language and inappropriate images.

Unacceptable use of the Internet by employees includes, but is not limited to:

- Sending or posting discriminatory, harassing, or threatening messages or images on the internet, or via firm email services
- Sharing confidential material, trade secrets, or proprietary information outside of the firm
- Stealing, using, or disclosing someone else's firm ID or passwords

- Sending or posting information that is defamatory to the firm, its products and services, colleagues, or clients
- Downloading, copying, or pirating software and electronic files that are copyrighted or without authorization. Similarly, the installation of any and all software technology is strictly prohibited without prior approval of firm management. Introducing malicious software onto the firm network jeopardizes the security of the firm's electronic communications systems.
- Sending or posting chain letters, solicitations, or advertisements not related to business purposes or activities
- Passing off personal views as representing those of the firm

If an employee is unsure about what constitutes acceptable internet usage, they may ask firm management for further guidance and clarification.

All terms and conditions as stated in this document are applicable to all users of the firm network of systems and internet connection. All terms and conditions as stated in this document reflect an agreement by all parties and should be governed and interpreted in accordance with the policies and procedures mentioned therein. Any user violating this policy is subject to disciplinary actions deemed appropriate by firm, up to and including termination.

CONFLICT OF INTEREST AND CORPORATE ETHICS

Firm management and all employees, including volunteers and interns, are expected to maintain high standards of professional and business integrity and to avoid situations and behaviors that could reasonably be foreseen to reflect negatively on the integrity or reputation of the firm. Employees of the firm have a duty to act in the best interest of the firm and not put their personal business or competing professional interests ahead of those of the firm.

A potential or actual conflict of interest exists when an employee's commitments and obligations to the firm may be compromised by their other interests or commitments, especially financial, and particularly if those interests or commitments are not disclosed. Nothing in this policy shall be construed as limiting an employee's right to engage in legally protected activities.

The intent of this policy and its guidelines is to focus on situations that are viewed as posing actual or potential conflicts of interest or to reflect negatively on the integrity or reputation of the firm and that are to be avoided by each employee. The intent is also to focus on the firm's expectation that, in questionable or unforeseen situations, timely disclosure will facilitate satisfactory resolution before any such situation becomes problematic. Guidelines and stipulations concerning conflict of interest, ethics, and outside employment are as follows:

- No employee or any member of their immediate family shall have a financial interest in any outside agency which does business with the firm, other than publicly traded securities.
- Employees shall not perform directive, managerial, contracting or consulting services for any outside agency which does business or competes with the firm.
- No employee or any member of their immediate family will accept or be reimbursed for any money, gifts, favors, loans, unusual hospitality, entertainment, pleasure trips, compensation, services, use of housing, travel expenses, or anything of value from any person or firm which does business with or seeks to do business with the firm. This policy also prohibits any employee from providing the above-mentioned items of value to clients or users of firm services.
- Employees shall not represent the firm in any transaction in which the employee or any close relative, such as spouse, child, parent, brother or sister have an interest.
- Employees shall not compete with the firm, directly or indirectly, in the purchase or sale of property or property rights or interests. Neither employee nor their immediate family shall have any interest or connection in any activity, which might conflict with firm interests.
- Employees shall not use social media to promote, disclose, malign, or disparage the firm, current or former employees or partners, or any of its current or former clients.
- No employee within the area of responsibility of an employee shall have any interest or connection in any activity, which might conflict with firm interest or policies.
- No employee shall use firm funds or assets for political contributions.
- No employee shall participate in any activity involving secret or unrecorded funds or assets, the recording of false or misleading entries in books or records, or the use of firm funds or assets for unlawful purposes.

- No employee shall participate in any transaction of any business between the firm and any member of their immediate family except for those transactions which are entered into between the related person and the firm only in the normal course of firm business.
- Employees shall not hold any office such as director, officer, partner, etc., in outside companies other than charitable, civic, or cultural organizations.

Any allegation of violation(s) of this policy and the basis for the allegation shall be communicated, confidentially and preferably in writing, to firm ownership/managing partner. Measures shall be taken to ensure that no adverse action is taken, either directly or indirectly, against a complainant who makes an allegation in good faith.

Any violation of this policy may result in disciplinary action, up to and including termination.

SEXUAL HARASSMENT POLICY

The firm is committed to providing a work environment that is free of sexual harassment. In keeping with this commitment, the firm maintains a zero-tolerance policy regarding sexual harassment in any form. Sexual harassment is prohibited by our organization and is against the law.

Every employee should be aware of what constitutes sexual harassment, what steps to take if harassment occurs, and applicable law prohibiting retaliation for reporting sexual harassment. If an employee has any questions or concerns about this policy or what constitutes sexual harassment, they must contact their supervisor or firm ownership for further information.

What is Sexual Harassment?

Stereotypically, many people think of sexual harassment as involving a male boss and a female employee, however, not all sexual harassment occurs between these people. Sexual harassment often involves coworkers, other employees of the organization, or other persons doing business with or for the firm, such as vendors or clients. Anyone can sexually harass someone else, regardless of gender or gender identity.

Federal Law

Under federal law, unwelcome advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual;
3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

State Law

California law defines sexual harassment as:

- Verbal harassment - epithets, derogatory comments or slurs
 - Examples include name calling, belittling, sexually explicit or degrading words to describe an individual, sexually explicit jokes, comments about an employee's anatomy or wardrobe, sexually oriented noises or remarks, questions about a person's sexual practices, use of patronizing terms or remarks, or graphic verbal commentaries about someone's body.
- Physical harassment - assault, impeding or blocking movement, or any physical interference with normal work or movement, when directed at an individual

- Examples include touching, pinching, grabbing or poking another employee's body, hazing or initiation that involves a sexual component, or requiring an employee to wear sexually suggestive clothing.
- Visual Harassment - derogatory posters, cartoons, or drawings
 - Examples include displaying sexual posters or objects, obscene letters or invitations, staring at an employee's anatomy, sexually oriented gestures, or unwanted love letters or notes.
- Sexual favors - unwanted sexual advances which condition employment or an employment benefit upon an exchange of sexual favors
 - Examples include continued requests for dates, any threat of demotion/termination if requested sexual favors are not given, making or threatening reprisals after a negative response to sexual advances, or propositioning an individual.

It is impossible to define every action or all words that could be interpreted as sexual harassment. The examples listed above of sexual harassment do not encompass all possible situations and is not intended to be a complete list of objectionable behavior. Employees are highly encouraged to use common sense when interacting with fellow employees, clients, or others involved in daily business operations.

If Sexual Harassment Occurs

If possible, speak with the offender and request them to stop. The offender may not realize the advances or behaviors are offensive. When it is appropriate or sensible, an employee may want to tell the offender the behaviors or advances are unwelcome and must stop. Sometimes, a simple conversation will prevent the harassment from reoccurring.

If confronting the offender does not cause the behavior to stop, or if the employee is not comfortable confronting the offender, the employee must immediately report the sexual harassment by contacting their supervisor. If the employee reports the harassment to the supervisor and is not comfortable with the response, or if the employee is not comfortable with reporting the conduct to their supervisor, the employee must immediately report it to the Human Resources manager or managing partner. Sexual harassment or retaliation may be reported in writing or verbally. Any employee may report such activities, even if they were not the target of the harassment.

An investigation will be conducted, and appropriate action taken. The firm or a designated person(s) will investigate, in confidence, all reported incidents of sexual harassment and retaliation.

When an investigation is conducted, the alleged victim and the respondent shall have the right to receive notice of the complaint, including a statement of the allegations, to present relevant information to the investigator(s), and to receive, at the conclusion of the investigation, a report on the findings. At the conclusion of the investigation, the investigator shall prepare a written report which will include a statement of factual findings, and a determination of whether the harassment policy has been violated.

A report of any disciplinary action taken against an individual for violation of this policy shall be retained permanently in the individual's personnel file. All records of sexual harassment and/or illegal discrimination by investigators shall be considered confidential and shall not be disclosed publicly, except to the extent required by law.

Sexual Harassment Can Be Costly

If an employee is criminally or civilly charged with sexual harassment, they may be personally liable for monetary damages. The firm will not pay any legal costs or damages assessed personally against an individual found guilty of sexual harassment, nor be found financially liable in any way, regardless of the incident's severity, the firm role or position of the individual at the time of harassment, or any other factor.

Protection Against Retaliation

Firm policy and California state law forbid retaliation against any employee who opposes sexual harassment, files a complaint, testifies, assists or participates in any manner in an investigation, proceeding or hearing conducted by the Department of Fair Employment and Housing, the Fair Employment and Housing Commission, the firm itself, or any other authorized entity.

Prohibited retaliation includes, but is not limited to:

- Demotion
- Suspension
- Failure to hire or consider for hire
- Failure to give equal consideration in making employment decisions
- Failure to make impartial employment recommendations
- Adversely affecting working conditions or otherwise denying any employment benefit to an individual

The firm does not tolerate harassment based on any of the categories discussed in this policy and will take appropriate disciplinary action whenever harassment is demonstrated, up to and including termination.

DISCRIMINATION HARASSMENT

It is the policy of the firm to provide its employees with a pleasant environment that encourages efficient and productive work. Discriminatory harassment or any related retaliation by an employee, contractor, vendor, or client is strictly prohibited.

Such harassment includes, but is not limited to, the following: race, color, religion, gender, gender identity, gender expression, sexual orientation, ancestry, age, national origin, disability, medical condition or history, marital status, or veteran status.

An employee who believes they have been harassed by a co-worker, supervisor, client, or agent of the firm must immediately report the facts of the incident to the employee's supervisor or firm ownership. All claims will be investigated confidentially, to the degree possible, and promptly resolved.

When an investigation is conducted, the alleged victim and the respondent shall have the right to receive notice of the complaint, including a statement of the allegations, to present relevant information to the investigator(s), and to receive, at the conclusion of the investigation, a report on the findings. At the conclusion of the investigation, the investigator shall prepare a written report which will include a statement of factual findings and a determination of whether the harassment policy has been violated.

The report will be presented to firm partners for review. Any employee, contractor, supervisor, or administrator who is found, after appropriate investigation, to have engaged in harassment of another employee will be subject to appropriate disciplinary action, up to and including termination. When formal action is initiated against an individual who was found to have violated the harassment policy, the firm shall ensure that the victim is appropriately advised of the resolution concerning that action.

A report of any disciplinary action taken against an individual for violation of this policy shall be retained permanently in the individual's personnel file. All records of sexual harassment and/or illegal discrimination written by investigators shall be considered confidential and shall not be disclosed publicly, except to the extent required by law.

FIRM POLICY ON TRUST ADMINISTRATION

Prior to any firm member's acceptance of a position as a trustee, executor, receiver, conservator, or similar position for a client, the firm member must ensure that all partners are aware of such estate, trust, receivership, or similar engagement.

The use of trust funds to invest in entities in which the trustee, firm, or related individual or entity is involved is prohibited.

The use of trust funds as loans to the trustee, owners or employers of the firm or any predecessor firm, or as loans to the firm or any predecessor firm, itself is prohibited.

Any accounting services (bookkeeping, tax, etc.) must be performed under the name of the firm and be either performed or reviewed by a firm member other than the executor, trustee, or receiver.

Engagement letters are required for such services.

All fees earned as executor, trustee, or receiver inure to the benefit of the firm.

STATEMENT ON OUTSIDE EMPLOYMENT

The firm allows its employees to hold second jobs, subject to certain restrictions as outlined below.

The firm recognizes the right of its employees to spend their non-working time away from the job as they please. It does, however, require that the activities away from the job must not compromise the firm's interests or adversely affect the employee's job performance and ability to fulfill all responsibilities to the firm.

The firm prohibits its employees from engaging in any activity, practice, or act, which may include outside employment, which conflicts with the interests or corporate ethics of the firm or its clients. Outside employment for full-time is possible, but prior approval of firm management must be obtained before any outside employment or work activity is undertaken that could potentially be a conflict of interest as described herein. Guidelines and stipulations concerning outside employment are as follows:

- Employees are cautioned to consider carefully the demands that such additional employment will create.
- All employees are expressly prohibited from engaging in any activity that competes with the firm or compromises its interests. This includes employment with another accounting firm, financial group, or any other organization that serves firm clientele and service area, without prior approval from the managing partner. This prohibition includes performing any services for clients on non- working time that are normally performed by firm personnel and the unauthorized use or application of any confidential information or techniques. In addition, employees are not to conduct any outside business during paid firm working time.
- Employees should understand that outside employment is not a valid excuse for not accepting expected or required overtime work or travel for the firm.
- The firm will hold all employees to the same standards of performance and scheduling demands and cannot make exceptions for employees who also hold outside employment.

FRATERNIZATION

The firm is committed to maintaining an environment in which its management can be trusted and can count on others to be trustworthy. Mutual respect between supervisors and staff is an essential ingredient in the work environment and the greatest care must be taken that it is not diminished.

Supervisors are, or can appear to be, in a position to exercise power and authority, directly or indirectly, over employees whether or not an individual employee is subject to their supervision.

For the purposes of this policy, a supervisor is defined as a member of management, supervisor, or the executive staff of the firm. If a supervisor consents to a romantic relationship with an employee, the existence of such a relationship could have adverse, unintended effects on the firm. In some cases, such a relationship can end unhappily or become problematic. Due to the firm's commitment to maintaining an atmosphere that supports a professional business environment, romantic, sexual, and exploitive relationships between supervisors and employees are prohibited.

In the event that any such relationship is reported and confirmed, the supervisor and employee are subject to disciplinary action, up to and including termination. In cases where supervisors and employees are legally married, the terms and conditions of the firm's Employment of Relatives, Domestic Partners, etc. policy will apply.

EMPLOYMENT OF RELATIVES, DOMESTIC PARTNERS, ETC.

The firm may employ qualified relatives as long as such employment does not involve a supervisor or a subordinate relationship between relatives in the same department and/or does not create a real or perceived conflict of interest. This policy applies to all categories of employment including, but not limited to, regular, temporary, part-time and independent contractor classifications.

To avoid a conflict of interest and potential favoritism, the firm limits the employment of relatives, domestic partners, significant others, and individuals who become involved in a close personal relationship. A parent or grandparent, child or grandchild, spouse, sibling, aunt, uncle, domestic partner, step relative, or any other relative of a supervisor will not be permitted to work in the same department, or site, as the supervisor.

Employees who marry, reside in the same household as domestic partners, or otherwise become related or closely involved while employed by the firm are treated in accordance with the provisions of this policy.

Firm ownership solely holds the exclusive rights to make any and all exceptions to this policy on a case by case basis.

DRUG AND ALCOHOL-FREE WORKPLACE

Use of alcohol, marijuana, or any controlled substance on the job adversely affects your work performance, efficiency, safety and health and the well-being of others. It can also cause potential harm to our clients, their families, businesses and financial well-being. Our workforce and workplace must be free of alcohol and illegal (under State and Federal law) substances (any drug which is not legally obtainable or is legally obtainable but has not been legally obtained). This includes marijuana, prescribed drugs not legally obtained and prescribed drugs not being used for the prescribed purposes. This requirement is based upon the fact that any measurable amount of an illegal drug can render the employee physically and/or mentally impaired. While we recognize your right to your own lifestyle, we will not accept the risk that on-the-job or off-the-job drug use and abuse by you may cause or contribute to accidents or other job performance problems.

Furthermore, the use or being under the influence of alcohol or any illegally obtained drugs, including marijuana, by you, while performing firm business or while in our facility or at a client's place of business is strictly prohibited, as such use or influence may affect the safety of co-workers, our clients, members of the public, your job performance, or the safe and efficient operation of our facility. If you feel or have been informed that the use of a legal drug may present a safety risk, you are to report such drug use to your supervisor.

In order to provide you with some guidance concerning unacceptable behavior, we strictly prohibit the following:

- Possession, use, or working under the influence of alcohol, marijuana, and/or an illegal substance on the job at the firm office or a client's place of business.
- Distribution, sale, dispensing, manufacture, or purchase of illegal controlled substances or controlled substances used in an illegal way at the firm office or at a client's place of business.
- Driving a firm vehicle at any time or your personal vehicle on firm business while under the influence of alcohol, marijuana, an illegal substance, or a legally prescribed drug.
- The use of, or working under the influence of, any controlled substance, including prescription drugs, if such use or influence affects your safety or that of your co-workers, members of the public, your job performance, or the safe or efficient operation of the firm office or at a client's place of business.

If you have chemical dependencies (alcohol or drugs) we will encourage you to seek treatment and/or rehabilitation. To this end, if you desire assistance you should request a treatment or rehabilitation leave.

If you violate the above rules and standards of conduct, we may bring the matter to the attention of appropriate law enforcement authorities.

Reasonable Suspicion Testing

You will be tested for the presence of drugs and/or alcohol if reasonable suspicion exists to indicate that your ability to perform your work or to work safely may be impaired. Also, if there is reasonable suspicion of your possession, distribution, dispensing, manufacture of illegal drugs, or usage of alcohol or illegal drugs at the workplace or at a client's place of business, reasonable suspicion testing will be required.

If you fail the drug test and/or have alcohol present at the levels set forth by us or if you refuse or otherwise fail to comply with the required suspicion-based testing process you will be subject to immediate suspension followed by termination of employment.

Any drug test specimen that has been tampered with, is diluted, or with no temperature readings will be considered a failed drug test. A failed drug test will result in immediate suspension followed by termination of employment.

Medical Marijuana

The possession of a Proposition 215 medical marijuana card will not insulate you from negative consequences for violating the provisions of this section.

Recreational Marijuana

Marijuana is still an illegal drug under federal law. The passage of Prop 64 on November 8, 2016 does not affect any aspect of this policy.

Off-the-Job Conduct

Based on the judgment of management regarding the circumstances of the case, you may be referred for treatment/rehabilitation rather than subjecting you to disciplinary action for violation of this policy.

Rehire Following Termination for Substance Abuse

If your employment is terminated for violation of this policy, you may be considered for rehire after one year following termination and upon providing a competent written medical opinion attesting to your full recovery from drug/alcohol abuse.

FIRM EMPLOYEE BENEFITS AND 401(K) PLAN

The firm offers the following benefit package for full-time employees regularly scheduled to work 30 or more hours per week:

- Health insurance through Anthem Blue Cross
- Dental insurance through Delta Dental
- Vision insurance through Vision Service Plan (VSP)
- Life insurance through Unum

The firm covers 50 percent of health insurance premiums. This is a Section 125 premium conversion plan. There is a high-deductible option for which the firm will contribute a portion to the employees' HSA. Eligibility is immediate upon hire with an open enrollment period in June. The plan documents will always be authoritative.

The firm offers a 401(k) plan through Employee Fiduciary. You are eligible for this benefit after 6 months of service from your date of hire and are considered fully vested after 3 years of service.

The firm will pay for study materials for the CPA exam, up to \$5,000. This is not required to be paid back upon separation from the firm. The firm will also pay for CPA exam fees, CPA license fees, and other reasonable costs incurred in conjunction with obtaining and maintaining your CPA license. This does not include the cost of additional college courses to meet the education requirements related to CPA licensure.

The firm will match up to \$250 in charitable donations per calendar year per employee. The donation must be made to a verifiable 501(c)(3), and the firm will match your donation if you make it on your own and submit a receipt, or by payroll deduction. The \$250 in donations can be made all at once to a single charity or over the year to different charities. Donations to private funds like GoFundMe and the like will not be matched.

FIRM CELL PHONE PLAN OPTIONS

The firm has a cell phone plan with Verizon that allows for employees, friends, and family to be added to the plan using their own phones.

- Only full-time employees and their friends and family are eligible for this benefit, after the employee has been employed with the firm for six months.
- You can use your own phone. You are not required to purchase a new phone from Verizon.
- If you want to purchase and finance a new phone, the firm can finance it for you through payroll deductions equal to what the firm paid. There are no activation fees for new phones. There will be no discounts for long-term commitments and the employee will need to pay the full cost of the device. Upon separation of employment, any remaining device balance will be due.
- The firm pays for the service for the employee only. If you want to add friends and family, or another device for yourself (tablet, watch, etc.), the deduction per paycheck is \$20.00 per additional line. For example, if you add a spouse and two friends or family members, your deduction per paycheck will be \$60.00.
- Upon separation of employment, the firm will keep you and your friends and family on the plan for at least one month after separation.

TERMINABLE OFFENSES

The firm prides itself on having a unified, healthy workforce that has the capability to serve our clients in a consistent, predictable, and repeatable manner. In order to maintain this effective and safe work environment it is expected that all employees act in a professional and ethical manner at all times.

Listed below are high-level causes that can lead to disciplinary action, up to and including termination:

- Bullying, threats of violence, or physical assault against firm staff or clients
- Intentional abuse of or damage to firm or client property
- Embezzlement, theft, or misuse of firm or client funds, property, or services
- Disregard for customer service, or losing a client as a result of employee misconduct
- Excessive absences or tardiness, as defined by firm policy
- Accessing pornographic or sexually explicit material using firm or client computers, phones, or other devices, including personal devices
- Insubordination toward a supervisor, manager, or partner

Violation of firm policies include, but are not limited to, Confidentiality, Corporate Ethics, Conflict of Interest, Internet Usage, Fraternization, Meal and Rest Period, Timekeeping, Attendance, Tardiness, and all Harassment policies

Any other intentional act that causes harm in any form, whether real or implied, can and will be reviewed by firm management for disciplinary action, up to and including termination.

BEST PRACTICES

Client Documents, Relations & Interactions

- Whenever a client sends documents to the firm for processing, we should always acknowledge receipt. Whether the documents are mailed, faxed, emailed, or dropped in the drop box, a client should always receive a call or email confirming receipt.
- Sometimes clients will include notes to someone on the hard copy of documents they submit. If they do, make sure to bring that to the person's attention via a note in Lacerte or an email, depending on the situation. Sometimes clients ask if he got their note, and we always want him to confidently answer "yes."
- Use the document "is my work ready for review." Speed is not our priority, high quality work is, and using this document is the best way to ensure you are submitting quality work.
- Get a second opinion or ask for help if you're not sure about something or would like someone to help you through a tax item you're not familiar with. It's ok to ask for help. Don't assume that someone else will catch something in review if it's not correct. We can't take that risk, and it needs to be perfect when it's marked as prepared. So, ask all your questions before it gets to the reviewer, including anything you're not sure about, and do a self-review of your own work.
- Be sure to record all your time in time & billing. If you don't record all your time, we may not realize how much you are working, which makes it difficult to assign tasks appropriately.
- As soon as you realize you are going to miss a future deadline, communicate with the person who assigned you the task, and let them know the cause for it not being completed on time. Work with that person to either see if the due date can be pushed back or if the task can be redelegated to someone else to complete it in a timely manner.
- When any correspondence is sent to the IRS or FTB, a scan of the ENTIRE communication sent must be saved in the client file. If we need to speak with the IRS or FTB, or resend anything, we'll want to reference exactly what was sent so we know exactly what they should have received. Ensure any communications sent to the IRS or FTB on behalf of clients is mailed certified and the receipt is retained in the client file.
- When performing an audit, client documents need to be returned to the client as soon as possible. We do not want to possess them for longer than we need.
- Responsiveness is a vital part of providing excellent customer service.
 - Callbacks within an hour, two hours at the latest unless there is a compelling reason for which the client is aware
 - Respond to emails the same day if possible and no later than 24 hours
 - When clients send notices, we need to acknowledge receipt, etc. to let them know we're working on it and estimate a time that they should expect to hear from us
 - Respond to comments/accept items in Suralink in two days, three days latest
 - If a client has to call/email to follow up on something, that is an indication that we have failed in our communication and setting proper expectations
- Personal cell phone use should be limited so as to not interfere with client service and productivity.

- Special care needs to be exercised when discarding documents with sensitive information. We will never discard clients' supporting documents, however if you print a tax return in error, or need to purge an audit report draft, it must be dropped in the shred bin. Anything that contains a client's name or more sensitive information must be dropped in the shred bin for security purposes. Anything that is considered public knowledge does not need to be shredded and can just be thrown in the trash. When in doubt, shred it.

Tax Return Processing

	Before April 30 th	After April 30 th
Returns completed by	Assigned preparer	Assigned preparer, may be reassigned depending on workload and client relationship
Returns already in progress	N/A	Completed by the original preparer
Tracking	Track using status in Lacerte	Track in Asana

- Please have the prior year screen up along with the current year when working on a return in Lacerte. Any screen that has information entered will be bold in the contents section and will have a tab at the bottom. Check them ALL to the current year input screens to see if we should update them. If you're not sure, please ask someone.
- If you are preparing a return, you are automatically invited to any tax meeting with that client. When scheduling appointments, please add the preparer to the meeting invitation.
- Our goal is five days to take a tax return from "information received" to "pending authorization." We know that won't work for many clients, but if it's a relatively straight-forward return and we're not missing any information, five days continues to be our goal.

Technology

- We have three different Wifi networks. 1) LPS-WLAN should only be used by firm-owned devices with antivirus software installed, such as our laptops. This network has access to our server, so we don't want to connect to it with our personal devices or anything that's not registered with Sebastian. 2) LPS-Staff can be used for our cell phones and other personal devices. This network does not have access to our server but will allow other services, such as streaming music to the office speaker and conference room tv. The office speakers and TVs are on this network. 3) LPS-Guest is the network we can give to any client. This one is locked down and not connected to anything else in the office.
- Ensure RingCentral cell phone app settings are set so that the default outbound caller ID is the main company line, not your direct extension. We've set the office hours on our phone system to be from 8:00am to 5:30pm. During the day they'll ring our devices through the app, but after 5:30pm the calls will only ring the phones at the office.

- ShareFile is used for sending any documents via email, which contain sensitive information. Please use your best judgment for when to use ShareFile. Some items like school audit reports are public information, for which it's fine to send just as an email attachment. Ask yourself what the consequences would be if the email attachment got into the wrong hands and have that guide you on whether or not to use ShareFile. When in doubt, use it. Your default ShareFile settings should be as follows.

Security

To access attachments, require recipients to:

- ☒ Enter a name and email address
- ☐ Sign in
- ☐ Neither - Allow anonymous access

Files and links expire after: a month ▼

Accesses per user: unlimited ▼

- When you are using your desktop scanner, ensure you are scanning in the right direction and using OCR (optical character recognition) so the documents will be searchable. The OCR should flip pages to be the right orientation, but won't do that for handwritten pages, etc., so we need to feed them in the right direction.
- Scanning Tips:
 - How to scan documents with post-it notes attached
 1. Click start menu
 2. Search for Canon imageFORMULA Driver Setting Tool
 3. Click "Open" or "Run as administrator"
 4. Click on the "Control" tab, then click "Settings..." for the Driver
 5. Check the "Change default settings" box and click "Settings..."
 6. Click on the "Feeding" tab, then uncheck the "Detect by Ultrasonic" box
 - How to scan long documents
 1. Click start menu
 2. Search for Canon imageFORMULA Utility
 3. Click on the Canon Scanner and then Properties
 4. Change from Standard to Long Document mode – 1,000 is about 39 inches
- When your PTO requests are approved, please double-check that they are added to the calendar. It should be automatic, but sometimes they get missed and we'll need to add it manually.

FIRM HANDBOOK AGREEMENT

I have received a copy of the firm's Employee Handbook and agree to abide by all policies, procedures, guidelines, and all other firm parameters contained therein.

I understand that these policies and all other documentation may change and be updated continually in the future, at which times all firm personnel will be provided with new material for review and agreement.

Employee Full Name (Print)

Employee Full Name (Signature)

Date