

CODE OF CONDUCT

for NCACPA Member Participants in Meetings, Events, Activities, and Connect

NCACPA is committed to providing a professional, welcoming, and safe environment for all of its members and all individuals who participate in any capacity in its in-person and online meetings, events, and activities. To that end, as a condition of membership and participation, all members are required to agree to abide by this Code of Conduct (the "Code"). This Code applies to all in-person and online NCACPA meetings, events, and activities (including the use of Connect, as discussed below), including those sponsored in whole or in part by other organizations that are held in conjunction with NCACPA.

Inappropriate Conduct

Inappropriate conduct is prohibited and will not be tolerated. Inappropriate conduct includes, but is not limited to:

- Harassment, discrimination, or intimidation in any form on any basis (including race, color, religion, sex (including pregnancy, sexual orientation, gender identity, and transgender status), national origin, age, disability, genetic information, physical appearance, and veteran status). Examples of such conduct include:
 - Verbal, nonverbal, or physical conduct that shows aversion, denigration, or hostility.
 - Creation of an intimidating, hostile, or offensive environment that interferes with or affects another individual's experience with NCACPA.
 - Unwelcome sexual advances and other verbal, non-verbal or physical conduct of a sexual nature (including the use of sexually suggestive images, language, gestures, or touching).
 - Offensive comments (including slurs, ridicules or stereotyping of another's culture, accent, or appearance; humor, jokes, teasing or asking unwelcome questions that denigrates or shows hostility or aversion toward an individual or group; intentional or persistent failure to respect an individual's gender identity; and threatening, intimidating, or abusive words).
 - Use or circulation of written or visual materials (including electronic material) that is sexually suggestive or denigrates or shows hostility or aversion toward an individual or group.
- Profane language.
- Rude or disruptive actions.
- Failure to comply with the instructions of NCACPA staff or a moderator at a meeting, event, or activity.
- Presentations or messaging that contain promotional materials, special offers, job offers, product announcements, or solicitations for services without prior approval from NCACPA.
- Real or implied threats of professional or financial damage or harm.
- Illegal activity of any sort.

- Copying, recording, photographing, or taking screenshots of question and answer sessions or any online chat activity, or recording any breakout activities, without full consent of all participants.
- Violation of the Connect guidelines set forth below.

Guidelines for Use of Connect

Members who choose to use NCACPA's members-only online community, Connect, must abide by this Code and refrain from inappropriate conduct (as described above) in their use of Connect, and must also agree to adhere to the following additional guidelines:

- Post only messages that add to the body of knowledge for CPAs. Do not post messages that create contention by challenging or attacking others. Robust discussion and varying perspectives on legislative and regulatory policies are acceptable so long as they do not become partisan in nature or violate the Code.
- Do not share any discussion post/thread outside of Connect without permission from the post/thread contributor(s).
- Use caution when discussing products. Information posted on discussion threads and in the libraries is available for all to see, and comments may be subject to defamation and antitrust laws.
- Do not post messages that encourage or facilitate members to arrive at any agreement that either expressly or impliedly leads to price-fixing or other forms of anti-competitive behavior, a boycott of another's business, or other conduct intended to illegally restrict free trade. For example, messages that encourage or facilitate an agreement about the following subjects are inappropriate: prices, discounts, or terms or conditions of sale; salaries; profits, profit margins, or cost data; market shares, sales territories, or markets; allocation of customers or territories; or selection, rejection, or termination of customers or suppliers.
- Do not post any information or other material protected by copyright without the express permission of the copyright owner.
- Do not post non-NCACPA advertisements (including but not limited to advertisements for products, services, and continuing professional education offerings).
- Only post a job posting if the job already has been posted to NCACPA's [Career Center](#) and a link to the Career Center listing is included in the post.
- When discussing matters that may involve clients, do not disclose any confidential client information that may go beyond what is available to the public or any information that the client has not agreed may be disclosed, even in cases where the client's name is not specifically mentioned. Disclosure of confidential client information without a client's consent would be in violation of the [AICPA Code of Professional Conduct](#), sections [ET 1.700](#).
- When posting in discussion groups:
 - State concisely and clearly the topic of the comment in the subject line.
 - Only "reply to all" when the response contains information that can benefit everyone.

- Do not send administrative messages, such as “remove me from the list.” Instead, use the web interface to change settings or to be removed from a Connect Community. If changing e-mail addresses, do not remove yourself from Connect and rejoin under the new e-mail address. Rather, change the NCACPA account information.
- Post messages or documents only to the most appropriate groups or libraries. Do not spam several groups with the same message.

Please note that NCACPA is not responsible for the opinions and information posted by others on Connect, and it disclaims all warranties regarding information posted, whether posted by NCACPA or any third party. Please refer to [Terms of Use](#) and [Privacy Policy](#) for more information.

Reporting Procedure

Violation of the Code of Conduct

If you are subjected to, observe or become aware of conduct that you believe violates this Code, you should report that conduct immediately to NCACPA’s Chief Executive Officer, Chief Operating Officer, or the Chair of the Board of Directors. NCACPA will investigate each report and take appropriate action based on its findings.

Violation of Connect Guidelines

If the conduct you are reporting relates to concerns about a violation of the Connect guidelines above, please email membership@ncacpa.org or utilize the “[contact us](#)” link. NCACPA will investigate each report and take appropriate action based on its findings.

Corrective Action

NCACPA reserves the right to take any corrective action that it, in its sole discretion, deems necessary and appropriate in response to any incident of inappropriate conduct. Corrective action may include, but shall not be limited to, one or more of the following: immediate removal from a meeting, event or activity without warning or refund; temporary suspension from or permanent revocation of membership without warning or refund; revocation of privileges to participate in future meetings, events or activities; muting a member’s audio or disabling a member’s video; and deleting inappropriate comments or visuals.

While NCACPA reserves the right to terminate any member’s access to Connect for any violation of this Code, corrective action in response to a violation of the Connect guidelines typically will progress in the following manner:

- First violation (warning): Members in violation for the first time will receive a communication from NCACPA regarding their violation. *Note: There are some serious violations that will lead to an immediate revocation. See below.*
- Second violation (suspension): A second violation will result in a 30-day suspension from Connect. To be reinstated, the suspended member will be asked to demonstrate that they understand the reason for suspension and agree that they will not commit further violations.

- Third violation (permanent removal): A third violation will result in permanent termination from Connect. Mitigating circumstances may be discussed privately with NCACPA but reinstatement likely will only be permitted under unusual circumstances, in the sole discretion of NCACPA.
- Serious violation (immediate revocation of access): Serious violations such as posting of illegal material, purposeful dissemination of viruses, intentional derogatory/defamatory or potential libelous statements, and/or attacks will result in immediate revocation.

STATEMENT FOR PERIODIC ELECTRONIC ACKNOWLEDGEMENT AND AGREEMENT:

I have read and I understand the NCACPA Code of Conduct, and as a condition of membership and the use of Connect and participation in NCACPA's meetings, events and activities, I agree to abide by the NCACPA Code of Conduct.

CODE OF CONDUCT

for Non-NCACPA Member Participants in Meetings, Events, and Activities

NCACPA is committed to providing a professional, welcoming, and safe environment for all individuals who participate in any capacity in its in-person and online meetings, events, and activities. To that end, all participants (including but not limited to attendees, speakers, volunteers, exhibitors, vendors, service providers, and others) are required to agree to abide by this Code of Conduct (the "Code"). This Code applies to all NCACPA meetings, events, and activities, including those sponsored in whole or in part by other organizations that are held in conjunction with NCACPA.

Inappropriate Conduct

Inappropriate conduct is prohibited and will not be tolerated. Inappropriate conduct includes, but is not limited to:

- Harassment, discrimination, or intimidation in any form on any basis (including race, color, religion, sex (including pregnancy, sexual orientation, gender identity, and transgender status), national origin, age, disability, genetic information, physical appearance, and veteran status). Examples of such conduct include:
 - Verbal, nonverbal, or physical conduct that shows aversion, denigration, or hostility.
 - Creation of an intimidating, hostile, or offensive environment that interferes with or affects another individual's experience with NCACPA.
 - Unwelcome sexual advances and other verbal, non-verbal or physical conduct of a sexual nature (including the use of sexually suggestive images, language, gestures or touching).
 - Offensive comments (including slurs, ridicules or stereotyping of another's culture, accent or appearance; humor, jokes, teasing or asking unwelcome questions that denigrates or shows hostility or aversion toward an individual or group; intentional or persistent failure to respect an individual's gender identity; and threatening, intimidating or abusive words).
 - Use or circulation of written or visual materials (including electronic material) that is sexually suggestive or denigrates or shows hostility or aversion toward an individual or group.
- Profane language.
- Rude or disruptive actions.
- Failure to comply with the instructions of NCACPA staff or a moderator at a meeting, event, or activity.
- Presentations or messaging that contain promotional materials, special offers, job offers, product announcements, or solicitations for services without prior approval from NCACPA.
- Real or implied threats of professional or financial damage or harm.
- Illegal activity of any sort.

- Copying, recording, photographing, or taking screenshots of question and answer sessions or any online chat activity, or recording any breakout activities, without full consent of all participants.

Reporting Procedure

If you are subjected to, observe or become aware of conduct that you believe violates this Code, you should report that conduct immediately to NCACPA's Chief Executive Officer, Chief Operating Officer, or the Chair of the Board of Directors. NCACPA will investigate each report and take appropriate action based on its findings.

Corrective Action

NCACPA reserves the right to take any corrective action that it, in its sole discretion, deems necessary and appropriate in response to any incident of inappropriate conduct. Corrective action may include, but shall not be limited to, one or more of the following: immediate removal from a meeting, event, or activity without warning or refund; revocation of privileges to participate in future meetings, events, or activities; muting an attendee's audio or disabling an attendee's video; and deleting inappropriate comments or visuals.

STATEMENT FOR PERIODIC ELECTRONIC ACKNOWLEDGEMENT AND AGREEMENT:

I have read and I understand the NCACPA Code of Conduct, and as a condition of participation in NCACPA's meetings, events and activities, I agree to abide by the NCACPA Code of Conduct.