



## Ethics Update

Friday, December 18, 2009  
2:00 PM - 4:00 PM

Arc of Onondaga  
600 South Wilbur Avenue  
Syracuse, NY 13204

**Program includes:**

**Ethics Update including Treasury Department Circular 230 – Barbara Dwyer, CPA**

Barbara S. Dwyer, CPA, is a Sole Practitioner in Lake Placid, N.Y., who has been in public accounting practice for over 30 years. Her practice emphasis is in tax and auditing, and she has also taught accounting at the college level. She has served as a member of the Board of Directors and officer of the NYSSCPA and currently serves on its Professional Ethics Committee and also on the AICPA’s Ethics Technical Subcommittee. She has been a presenter on individual, corporate and partnership taxation, accounting compliance, and tax reporting for pension plans, retirement planning for small businesses, ethics, and current auditing issues for FAE and Surgent McCoy CPE LLC.

### Qualifies for 2 CPE Credits

For More Information, Contact Charla Roth (315) 472-9127 or [treasurer@cnyaswa.org](mailto:treasurer@cnyaswa.org)

Approved as a New York State Sponsor of Continuing Education through the NYS Department of Education.

Registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417.

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Learning Objectives:	Ethics
Course Level:	Intermediate
Course Prerequisite:	None
Instructional Delivery Method:	Live Lecture
Complaint Resolution:	Contact Charla Roth at <a href="mailto:treasurer@cnyaswa.org">treasurer@cnyaswa.org</a> or (315) 472-9127 Records are retained for five years from seminar date.

### REGISTRATION FORM

Make checks payable to: ASWA CNY Chapter #29

Mail to: Charla Roth, c/o Dannible and McKee, LLP Financial Plaza, 221 S. Warren Street Syracuse, NY 13202

NAME: \_\_\_\_\_ CERTIFICATE #: \_\_\_\_\_  
 FIRM: \_\_\_\_\_ BUS. PHONE \_\_\_\_\_ HOME PHONE \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE \_\_\_\_\_ ZIP: \_\_\_\_\_

MEMBER FEE: \$10.00  
 NON-MEMBER FEE: \$25.00