

The background of the image is a photograph of the Texas State Capitol building in Austin, Texas. The building is a large, classical-style structure with a prominent central dome topped by a statue. The sky is a clear, bright blue. The text is overlaid on the image in white, bold, sans-serif font.

TXCPA

**TXCPA ADOCCACY:
YOUR VOICE IN THE POLITICAL PROCESS
MEMBER INVOLVEMENT GUIDE**



INTRODUCTION

TXCPA supports sound licensing standards and strong ethical behavior for CPAs. TXCPA's Governmental Affairs volunteers and staff give important input to legislative and regulatory officials on behalf of CPAs. Governmental Affairs provides the opportunity for CPAs to be actively involved in the legislative and regulatory process. Staff partners with volunteers to provide effective advocacy for CPAs in Austin.

The following pages will orient you to the various advocacy efforts underway at TXCPA and how you can participate. You'll also find proven best practices for forming working relationships with legislators. Support from member volunteers enhances the effectiveness of all that TXCPA does to promote and protect the CPA profession in Texas.



GOVERNMENT AFFAIRS COMMITTEES

TXCPA members from all over the state in every area of practice, work together to protect the CPA certificate. Read on for descriptions of the committee service opportunities for members interested in being involved in a more active way. To inquire about joining a TXCPA committee, contact Rhonda Ledbetter by calling 800-428-0272, ext. 8508 or emailing rledbetter@tx.cpa.

CPA-PAC

Members of the CPA-PAC Committee are appointed by the TXCPA chairperson. These CPAs work closely with local TXCPA chapters and public affairs committees to evaluate candidates' positions on issues of importance to CPAs and to determine the level of financial support TXCPA will provide for candidates.

Legislative Advisory

In real-world terms, the Legislative Advisory Committee is where the rubber meets the road when it comes to bills considered by the Texas Legislature. The CPAs on this committee assist in reviewing legislation relevant to the accounting profession and CPAs and determining when new legislation should be recommended.

Chapter Legislative Coordinators

Chapter Legislative Coordinators administer TXCPA's statewide grassroots advocacy network. Members of this committee spearhead the coordination of those CPAs who serve as Key Person volunteers to contact legislators and make sure the CPA voice is heard.

Professional Ethics

The Professional Ethics Committee assists TXCPA members in evaluating their responsibilities to the public, their clients, their employers, and regulatory authorities and communicating such responsibilities to targeted audiences. The Committee promotes understanding and voluntary compliance with Codes of Professional Conduct developed by standard setting bodies.

Additionally, the Professional Ethics Committee reviews complaints concerning the ethical behavior of TXCPA members and acts upon such complaints in accordance with the AICPA Joint Ethics Enforcement Program (JEEP) procedures. Each allegation of a member's misconduct is thoroughly investigated to determine whether disciplinary action is warranted.

State Taxation

The State Taxation Committee is the link between CPAs and the State Comptroller's office. Members of this committee regularly meet with Comptroller representatives to discuss the state taxation policy questions submitted by TXCPA members.

Federal Tax Policy

The Federal Tax Policy Committee serves as the representative voice of Texas CPAs to the United States Congress, the Department of the Treasury and the Internal Revenue Service on actual and proposed federal tax legislation, regulations and administrative pronouncements.



TXCPA CPA-PAC

The CPA-PAC is the Texas Society of CPAs' member-managed, member-driven and member-focused political action committee. Its responsibilities and activities, with the exception of its day-to-day administration, are directed by TXCPA members. CPA-PAC membership is reflective of TXCPA's general membership: certified public accountants in public practice as well as industry and government, up-and-coming young members as well as veterans and Society leadership, men, women, democrats, republicans and independents.

CPA-PAC membership is not restricted to those who are significantly involved in government affairs. In fact, a contribution to the CPA-PAC is the fastest, simplest, most efficient way to get involved in the political process and its positive effects on our profession.

CPA-PAC is non-partisan and is registered with the Texas Ethics Commission.

What does CPA-PAC do?

CPA-PAC contributes much-needed funds to political candidates and incumbents who understand the importance of a sound Texas economy and the critical role of the CPA in preserving the state's business climate. Contributions are made year-round – not only during an election cycle – as modern policymakers must continually raise funds to meet the demands of campaigning.

How does the CPA-PAC work?

CPA-PAC is directed by the TXCPA PAC committee, whose volunteer members are appointed by the TXCPA Chair. The PAC committee works closely with local chapters and their Public Affairs committees to determine which policymakers should receive CPA-PAC contributions.

Of all the funds contributed to the CPA-PAC, 75 percent goes directly back to chapters for donation to their local lawmakers, while the remaining 25 percent is donated to candidates in campaigns for statewide office. Administrative expenses involved in CPA-PAC's day-to-day operations are underwritten by the Texas Society of CPAs.

Contribution decisions are based upon each candidate's position on issues of importance to CPAs, the strength of the opposition, the level of the candidate's influence, their need for funds and incumbency.



TXCPA CPA-PAC

Why should I get involved in CPA-PAC?

To ensure that the accounting profession continues to have a strong presence in Texas' legislative and regulatory activities, as many individuals as possible must be involved in the political process. A key factor in determining the strength of the accounting profession in Texas' political arena is the number of CPAs who get involved with the CPA-PAC.

Just as other professions have recognized the critical importance of political action committees, CPAs have a stake in the legislative process. One hundred percent PAC participation by our members should always be the goal.

The efficacy of the CPA-PAC is directly proportional to how many CPAs are involved: the greater the numbers, the more influence the profession will have. A donation from a PAC with 28,000 members carries much more weight than an identical donation from a 10,000-member PAC, or even an identical donation from an individual. This dynamic goes to the very heart of grassroots political advocacy.

CPAs are without question among the busiest of all business professionals, and many lack the time to devote to protecting the professions' interests in the legislature. Making regular donations to the CPA-PAC, however, is the fastest, easiest and most efficient way to contribute to those critical regulatory and legislative efforts.

There are many ways to contribute to the TXCPA CPA-PAC. Online at bit.ly/txcpapac, via an annual pledge, or you may also contribute when you pay your annual dues to the Texas Society of CPAs. If you would like more information on the CPA-PAC, please contact Kenneth Besserman by calling 877-592-0526, ext. 4551 or emailing kbesserman@tx.cpa.



BILL REVIEW

TXCPA members can play an important and vital role in the legislative process by reviewing pending legislation and submitting comments. TXCPA's volunteer bill reviewers provide an invaluable service to the CPA profession, as well as Texas business, by vetting proposed legislation for its effect on all licensees, the Texas economy, and Texas's business climate.

Volunteers are assigned bills according to their areas of expertise, and an automated, online system provides the platform for reviewing bills and submitting feedback.

For more information on how to become a TXCPA bill reviewer, contact Kenneth Besserman by calling 877-592-0526, ext. 4551 or emailing kbesserman@tx.cpa.



STATE LEGISLATIVE ADVOCACY

Decisions made by the State Legislature affect personal and professional lives in a multitude of ways. Nearly every profession or business in Texas is subject to legislative and regulatory scrutiny. CPAs and the accounting profession are no different.

Grassroots political action is a vital element of TXCPA's government affairs efforts. Although the activities of the profession's lobbyists are important, there is no substitute for the powerful influence of constituent communications on the way legislators ultimately vote on legislation.

Volunteer to be a Key Person

Individual CPAs are constituents who vote and pay taxes in legislators' districts. They have unique expertise and represent other professional colleagues and clients in the district. CPAs, as a professional group, are an economic force in their lawmakers' districts, providing both jobs as well as taxable assets. Finally, no one can explain the impact of accounting and tax issues on the profession and their clients better than individual CPAs.

TXCPA sponsors a Key Person Program to involve CPAs in grassroots action at the state level. Administered by the Chapter Legislative Coordinators Committee, Key Persons are responsible for advocating the profession's viewpoint on issues to their members of the Legislature.

By cultivating relationships with the legislator and his or her staff, a Key Person is able to provide them with valuable information on tax and accounting related issues, as well as act as a spokesperson for the profession.

Key Person Responsibilities

To carry out the goals of TXCPA's Key Person Program, Key Persons are charged with the following responsibilities:

- To represent the profession to individual state legislators;
- To develop a personal, constituent relationship with the legislator based on mutual trust and respect;
- To respond immediately to Action Alerts from TXCPA to contact the legislator on specific issues;
- To reinforce the constituent relationship with the legislator by regularly communicating about professional and nonprofessional issues that may be of interest to him or her and the staff;
- To be aware of pending legislation that affects the profession and to be prepared to discuss the impact on your practice, your clients, and the local community;
- To attend political fundraising events for TXCPA and the CPA-PAC when requested;
- To attend TXCPA's legislative receptions when requested;
- To help build community understanding and support for the profession and its position on the issues; and
- To share information and feedback with TXCPA that is useful in developing legislative strategy and achieving our goals.

For more information about TXCPA's Key Person Program, please contact Kenneth Besserman by calling 877-592-0526, ext. 4551 or emailing kbesserman@tx.cpa.



TIPS FOR LEGISLATOR MEETINGS

Legislative Staff

Legislative staff is as important for your issue as is the legislator. Staff should be treated courteously and graciously when setting up appointments or stopping by a legislator's office. The legislator's scheduler may or may not schedule you on the agenda. Remember the golden rule.

Time constraints

Be prompt and patient. A legislator has countless numbers of people trying to get their message to him or her - keep it short and simple. Be able to state your views in 10 minutes. Be patient with interruptions.

Ask for advice

During the discussion, it is easy to ask the legislator what he or she thinks. Everyone wants to give you advice.

Be prepared with your subject matter

If you want to meet to discuss a specific issue, it is important to become familiar with key aspects of the issue before meeting. The meeting should be an exchange of ideas, not a lecture. You should be prepared to answer all questions forthrightly even if they are in opposition to your issue. Provide information and answers, but do not argue. Provide electronic copies of information as well as hard copies.

Provide honest, straightforward and complete information

The staff will be getting information from the other side as well. It makes your position look bad if you leave out something important.

Never misstate the facts

If you do not know the answer to a question, be honest and say you do not know. Tell the legislator that you will find out and get back to him or her with the information; then, be sure to follow through. Your reputation for integrity is easily lost and never forgotten.

Never challenge or say that you are a voter

This is rude and gives a competitive flavor to any further conversation with the legislator. Whenever possible, demonstrate the connection between your position or what you are requesting and the interests of the legislator's constituency.

Be polite and courteous

If the legislator does not agree with your position, thank him/her for their time and their service to the people of the state of Texas. There will be other issues tomorrow.

Say thank you

After the meeting, follow up with a letter of thanks that includes a reiteration of the key points that were discussed. You may also write a note of thanks to the staff people who helped arrange or participated in the meeting. Also send any data or information that you may have promised to provide.



RELATIONSHIPS WITH LEGISLATORS

As a Key Person for TXCPA, CPAs, and the accounting profession, you are specifically charged with the responsibility to develop a close, constituent relationship with your lawmakers. It is vital that you take the time to communicate with these individuals about the issues that affect you and your profession. However, these contacts will have much more impact if a personal relationship exists between you and your elected officials and their staffs. The TXCPA Key Person is well-known at the Capitol and among the association community. Many groups have programs that are modeled on the TXCPA Key Person Program.

Most legislators and their staff want to make the acquaintance of as many of their constituents as possible. You should have little or no trouble getting to know your legislator if you take advantage of available or created opportunities to meet. Both patience and persistence are valuable in the development of the relationship.

Party affiliation should not be an obstacle; your legislator represents the entire district – Republicans, Democrats and Independents alike. You need not be a member of his or her political party to establish a relationship.

To make contacts with your legislator meaningful, you should do your homework. First, find out as much as you can about your legislator, including his or her voting record, personal political background, issue priorities, and what committees he or she serves on. A knowledge of the demographics as well as the political concerns of the district is also helpful. For information of this nature, you may call upon TXCPA's resources and staff for assistance. Other local business organizations in your community, such as the chamber of commerce, may also be helpful.

Once you have become familiar with your legislator's background, it is important to stay abreast of his or her activities and positions on the issues. Information gathered through public statements, voting patterns, and print and broadcast media reports will be invaluable in your personal contact with your legislator. Also, be certain that you are on the mailing list for your legislator's newsletter.

Importance of Key Person Relationships with Legislators

Key Persons have many different kinds of relationships with their legislators. For example, you may have a personal relationship that is a source of enjoyment and benefit to both you and your legislator. You may have a formal relationship consisting of prompt and polite correspondence. The relationship may be staff-oriented, allowing for good flow of information between you and the legislative staff. The legislator may be cordial and responsive, but nonetheless indifferent to your concerns, and may consistently vote opposite to the profession's positions. Or, the relationship could possibly be unfriendly, especially if the legislator is an opponent of the profession. Keep in mind, however, that a legislator who opposes the profession on an issue today, may nevertheless become a valuable ally on an unrelated issue tomorrow.

Regardless of the relationship you have with your legislator, remember that every relationship is worth developing even though some will be more productive and more enjoyable than others will. The key is to establish and maintain regular contact and keep the channels of communication open.



RELATIONSHIPS WITH LEGISLATORS

Getting Acquainted with Your Legislator

Don't wait for problems to arise before you approach your legislator. On the contrary, if you do not know or have never met your legislator, you should attempt to make your first meeting a friendly, get-acquainted occasion. You can accomplish this easily by attending a town meeting office and schedule a personal meeting when he or she is back home, meeting with constituents.

Take advantage of other opportunities to meet and become better acquainted with your legislator. Any public or official function in which you are involved – a building or public project dedication, a ground-breaking for a new project, an open house, or a civic or charitable award ceremony – is a legitimate opportunity to invite your legislator.

Opportunities also may develop through meetings of your local or state business and professional associations, charitable organizations, or political parties. You also might create opportunities to meet your legislator by inviting him or her and selected staff to visit your firm and meet with your colleagues. The contact initiated at such meetings can evolve quickly into relationships that lend themselves to discussion of interests concerning accounting and the profession.

Ideas for Maintaining a Constituent Relationship

Keep in mind that your goal is to develop ongoing personal relationships with your legislators in order to facilitate communications on legislation concerning accounting, tax and professional issues. Once you have become acquainted with your legislators, you will find the following activities helpful for maintaining good relationships.

- Stay informed about the legislator's activities and the votes he or she casts on issues of concern to the profession.
- Let the legislator know when you are pleased or displeased with a vote or expressed opinions on an issue of special concern to you and the profession.
- Visit the legislator's office and get to know the staff both in Austin and the district, specifically the administrative assistant, legislative assistant, and the personal appointments secretary. Talk to them succinctly about key issues, the political scene, or subjects of common interest.
- Invite your legislator to speak at a meeting of a local business or civic group in your community.
- Ask to have your name added to the mailing list of the legislator's newsletter.
- Send your legislator literature highlighting references to the profession.
- Invite your legislator and selected staff to visit your firm and meet with your colleagues.
- Respond to the Action Alerts occasionally issued by TXCPA by communicating with your legislator on a specific topic.
- Attend and participate in your legislator's "town meetings" in the district.
- Respond to your legislator's questionnaires about issues.
- Meet with the key staff aides from your legislator's Austin or district office who handle accounting and tax issues.



RELATIONSHIPS WITH LEGISLATORS

Ideas for Maintaining a Constituent Relationship cont.

- Meet with the key staff aides from your legislator's Austin or district office who handle accounting and tax issues.
- Get involved in local projects undertaken by your legislator.
- Attend political functions and fundraisers in the district. At each function, introduce your legislator to your friends and colleagues.
- Get involved personally in your legislator's election campaign, if he or she is the candidate of your choice.
- Make a personal contribution to the candidate's campaign.
- Host a fundraiser in your home for the candidate and invite your friends and colleagues to attend.
- Host a "meet and greet" or reception in your home for the candidate and invite your friends and colleagues to attend.
- Personally deliver CPA-PAC contributions to the candidate's campaign.

When your legislator or his or her staff begin to ask advice from you on legislative matters relating to the interest of the profession, you'll know you have built a productive constituent relationship.



CONGRESSIONAL ADVOCACY

The AICPA established the Federal Key Person Program to maintain regular and continuing personal contact with each Member of Congress. The program accomplishes this through the development and maintenance of a cadre of politically sophisticated and knowledgeable members across the country with the ability to influence Members of Congress, in minimal time, when action is needed on a legislative issue affecting the profession.

The AICPA Federal Key Person Program is a vitally important supplement to the efforts of the AICPA professional staff in Washington, D.C. because it:

- Reinforces for the Members of Congress that the views expressed by AICPA legislative staff are representative of the views of the Congressman's constituents in the district;
- Heightens the Congressman's accountability to his constituents and provides a double avenue to influence public policy decisions; and
- Localizes in the Members of Congress' conscience, the political impact of federal legislation.

Key persons should be well-versed in all legislative and political issues affecting the profession. In a sense, each key person is a lobbyist who must be able to communicate the AICPA's positions to Members of Congress clearly and understandably.

Federal Key Person Responsibilities

- Maintaining personal contact with their assigned Member of Congress.
- Staying current on legislative issues affecting the profession by reading regular publications from the AICPA.
- Taking immediate action to contact their Member of Congress when the AICPA issues a "Legislative Action Alert" concerning a particular legislative issue.
- Promptly summarizing and reporting to their coordinator and the AICPA the nature and results of each contact, including potential legislative opportunities and problems.
- Attending political fund-raising events for the AICPA Effective Legislation Committee when requested.
- Attending the AICPA Congressional Luncheon Program when requested.

If you know one or more of your federally-elected officials and would like to participate in this program, contact Patty Wyatt at 817-656-5100 or pwyatt@tx.cpa.