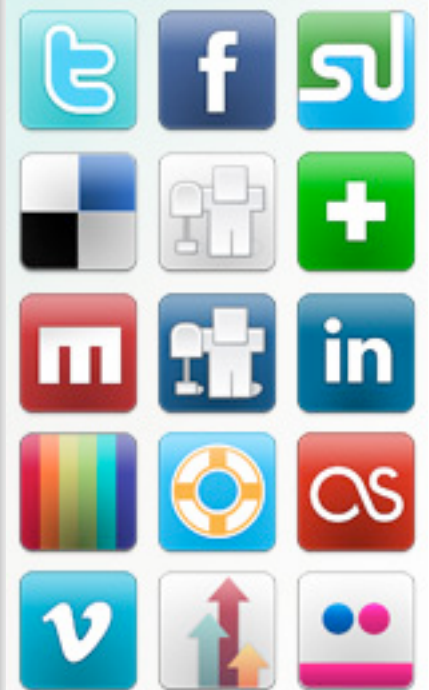


SOCIAL MEDIA FOR YOUR BUSINESS



How To's of A Social Networking Policy

Creation of documents surrounding employment policies at any firm should be completed in conjunction with legal counsel. The following materials are not designed to be copied and used without legal review.

Social Networking Policy Ideas for Creating a Policy Template:

Introduction:

At our firm we take great pride in the reputation of the firm and its employees. As a part of the firm each employee's actions both during work time and off hours can reflect on the employee, the firm and the profession. Each employee has the ultimate responsibility to maintain their reputation and that of the firm and profession. Toward that end the firm encourages our employees to help shape our profession and community through interaction in social media and/or blogs. The firm is committed to supporting employees' responsible participation in these social mediums. Use professionalism, sound judgment and common sense while complying with firm policies. These policies cover all forms of activities including, but certainly not limited to: blogs (personal and business), profiles or accounts with social network sites (LinkedIn, Twitter, Facebook, YouTube and the like), websites, participation or posts on other's websites, message boards, Wikipedia and listserv boards. We present our sweet sixteen policies on social networks:

1. Comply with the Code of Professional Conduct. As a CPA you subscribe to the Code of Professional Conduct, the firm does as well. The Code of Professional Conduct proscribes minimum standards of conduct for all cpa license holders. Adherence to the Code of Professional Conduct does not stop and start at the door to the office, it applies to all cpa license holders all of the time. The Code also applies to the firm and its employees whether the employees are license holders or not. The Code includes maintaining objectivity in everything you do. It also includes maintenance of professionalism and discourages acts that may be discreditable to the profession.
2. Refer to the Firm Handbook. The firm's employee handbook addresses many issues relating to employment, these guidelines are designed to assist employees in making sound decisions in social media whether for personal or business activities. Activities outside the workplace can affect the interests of the firm and its employees or the profession and, as a consequence, can become an issue within the workplace. These policies address all social media activities, both business and personal.
3. Respect Client Confidentiality. Clients are accorded confidentiality rights. No reference to clients should be made in any online posting. All of the privacy, confidentiality and privilege regulations and statutes that apply to our clients and their information apply to online information as well. Even oblique references can have difficult consequences. A CPA made a post about working long hours. Since the CPA was known to be the auditor of a public company that information triggered speculation in that company's stock. Even seemingly innocuous information should not be posted online.

4. Carefully Compose Postings. Responses to postings should be carefully composed. Exchanging thoughts on accounting issues could be construed as providing professional advice, something that the firm clearly wants to avoid. It is one thing to offer up thoughts on the best name for a new team mascot and quite another to share thoughts on establishing nexus in a neighboring state. Any posting should be thoughtful, respectful and avoid providing information on issues of professional relevance. The firm does not want to offer professional advice on online sites.

5. Use Firm Resources for Firm Business. Use of the Firm's network resources for participation in third-party sites should be limited to business purposes. When making a posting it is best to (a) be direct, informative and brief and never use a Firm client's name in a blog posting, unless you have written permission to do so from the client, and approval from a partner, (b) identify all copyrighted or borrowed material with citations and links and give credit where appropriate, (c) be careful about posting links, they may contain references to unsecure sites or sites with viruses, (d) fact-check all posts; before posting any online material, ensure that the material is accurate, truthful, and without factual error and (e) be positive and avoid disparaging, demeaning or insulting comments or statements about anyone or anything.

6. Use Common Sense. Social networks of all types provide information that is easily discoverable and traceable to the poster. A responsible user will behave online the same way that they would behave in public. A good test of your behavior is: Would you want your behavior to be on the front page of the newspaper or the lead story on the evening news? Would a parent be proud of your behavior? Video cameras are seemingly in every pocket and purse. If you are going to be photographed, make sure you are not likely to be ashamed of your actions later.

7. Respect Work Commitments. Blogging and posting may be fun and enjoyable activities. Participating in social networking sites for pleasure should not take time away from performing firm functions and servicing clients.

8. Friending and Linking. Social networking sites often vary between personal and business in their orientation. With respect to clients it is best to keep the relationship to business. Clients usually view their trusted professional in a business setting and it is most often best to keep it that way. Many people have friends that may not share the same views or level of good judgment. Keeping clients on the business side of social networking can help avoid uncomfortable situations and even conflicts. We ask that you friend and link to the firm.

9. Be Candid. Never puff your credentials or suggest that you have different knowledge or experience than is actually the case. Your profile should never differ from either fact or what is posted on the firm's website.

10. Firm Principals. A higher standard of care in online postings applies to firm principals. Postings or information from a firm principal, even though qualified as an individual posting, is more likely to reflect back on the firm. Principals should be particularly conscious of the generally higher linkage between individual and firm when a principal's name is on the door.

11. **Just Be Nice.** Don't disparage anyone. Be sensitive that your name is linked to the firm and the profession. Do your best to avoid taking public online positions on sensitive issues that may polarize clients, other employees and regulators. Avoid unauthorized use of copyrighted material. When in doubt, ask for guidance from the firm before making a post. If a comment or issue is obscene, defamatory, threatening, infringing of intellectual property rights, invasive of privacy or otherwise injurious or objectionable then just avoid that issue.
12. **Don't Offer Advice or Endorsement.** A big challenge when you know (or think you know) the answer to an issue that appears online is avoiding situations where posting might be construed as establishing a client relationship, providing professional advice or endorsing a product or service. By recommending or endorsing a product or service provider a disgruntled user could seek remedy from the firm. Silence is often the best (as well as the hardest) policy.
13. **Read the Site's Policies.** Every site has policies, read them. Sites frequently prohibit false names, disruptive behavior, derogatory postings. If you are going to use a site, read the terms of use or similar document and then abide by it.
14. **Your Posts Reflect on the Firm.** Firm Affiliation is often impossible to avoid. Realistically, it is easy to look up a CPA's name in the public records and match that individual to the firm with which they are associated. Technology types have little difficulty in tracing the author of a post. When completing an online profile whether you list your firm affiliation or not, it is easy to trace your posts back to your employer.
15. **Violating Firm Policy Can Happen Outside the Firm.** Discipline is often the result of firm policy breach. Firm policies and professional responsibilities are detailed in the firm handbook and professional licensing regulations as well as the AICPA Code of Professional Conduct to which the firm subscribes. Failure to adhere to these policies may result in discipline in accordance with the firm handbook and could subject the employee to sanctions meted out by regulatory agencies or in the civil or criminal courts.
16. **Take Responsibility.** If you are making a post personally make a disclaimer. "The postings on this site are my own and don't necessarily represent the firm's positions, strategies or opinions." If you make a mistake, correct it. Remember, whatever you post may very well be around for a long, long time.