



**RESOURCE & NETWORKING GROUPS'  
OPERATING PROCEDURES**

*Last Revised May 2021*

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## Resource & Networking Groups' Operating Procedures Purpose

The purpose of the Resource and Networking Groups Operating Procedures (Operating Procedures or Procedures) is to provide individuals - including current and potential volunteers and NCACPA staff – with an understanding of the overall structure, expectations, policies, and procedures of the NCACPA Resource and Networking Groups. Specifically, the Operating Procedures informs individuals of expectations and provides guidance if they are considering volunteering for a Resource Group or participating in a Networking Group. Compliance with the Operating Procedures aligns the Resource and Networking Groups' activities with NCACPA's Strategic Initiatives. Volunteers should not deviate from the Operating Procedures. Should questions arise, please direct them to the assigned NCACPA staff member.

The Operating Procedures do not contain the detailed policies and procedures needed for NCACPA staff to fulfill their daily responsibilities. Those policies and procedures are the responsibility of the NCACPA leadership to develop and maintain. It is also the responsibility of the NCACPA leadership to maintain the Resource and Networking Groups Operating Procedures. Generally, the Operating Procedures are not applicable to the Board Standing Committees because their roles and responsibilities are documented in the Association By-Laws.

## Resource & Networking Groups' Overview

Volunteers are provided the opportunity to engage with the NCACPA through Resource and Networking Groups. In many volunteer organizations, these groups are often referred to as committees. In the NCACPA, these volunteer opportunities are referred to as Resource and Networking Groups. The efforts of the Resource and Networking Groups will help achieve the NCACPA's Vision and Mission.

NCACPA's main volunteer activities are carried out through the Resource Groups. The Resource Groups' activities are aligned with the Association's Strategic Quadrants (See Appendix A) to ensure they advance the Association's strategy.

The Resource Groups are divided into three (3) broad categories: Markets, Technical, and Association-Wide. The broad categories reflect the commonality of roles and responsibilities between the Resource Groups.

The Resource Groups are as follows:

Resource Groups		
<p><i>Markets</i></p> <ul style="list-style-type: none"> <li>• Public Accounting</li> <li>• Business &amp; Industry</li> <li>• Government</li> <li>• Not-for-Profit</li> <li>• Advisory, Consulting, &amp; Related Services</li> <li>• Education</li> </ul>	<p><i>Technical</i></p> <ul style="list-style-type: none"> <li>• Accounting &amp; Attestation</li> <li>• Peer Review</li> <li>• Employee Benefit Plans</li> <li>• Tax</li> </ul>	<p><i>Association-Wide</i></p> <ul style="list-style-type: none"> <li>• Innovation &amp; Emerging Trends</li> <li>• Advocacy</li> <li>• Diversity, Equity, &amp; Inclusion</li> <li>• Young Professionals</li> <li>• <i>Interim Report</i> Editorial Board</li> </ul>

Additional Resource Groups may be added or removed by the Board based on the Association’s strategy.

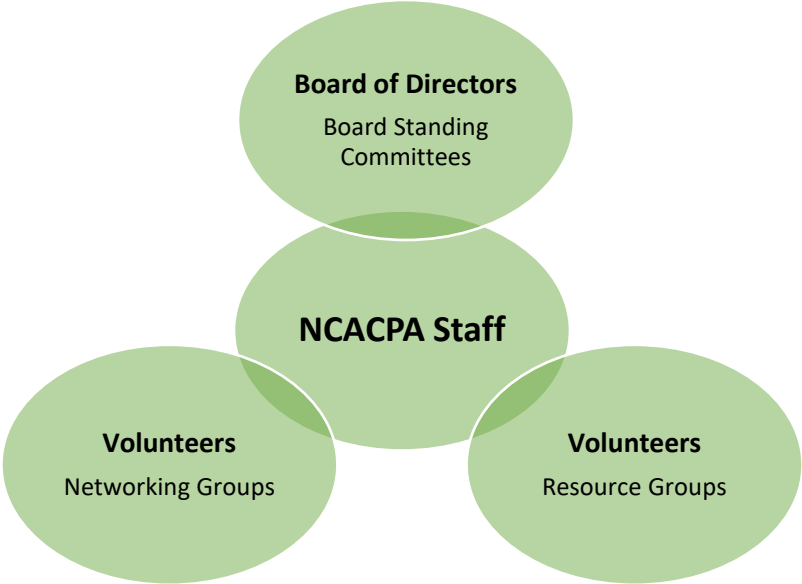
In addition to the more structured Resource Groups, volunteers may engage with the Association and its members and non-members through Networking Groups. The Networking Groups’ purpose is to expand the Association’s engagement through affinity groups and/or geography. As contrasted with the Resource Groups, which have a structured process to become a volunteer, any volunteer (member or non-member) may become a Networking Group volunteer based on their personal interests. The Networking Groups’ activities are also aligned with the Association’s Strategic Quadrants (See Appendix A) to ensure efforts advance NCACPA’s strategy.

The Networking Groups are as follows:

Networking Groups					
Women’s Initiative	Students	Diversity, Equity, & Inclusion	Firm Administrators	Geography	Financial Planning

Additional Networking Groups may be added or removed based on the Association’s strategy. Subject to NCACPA leadership approval, members can suggest establishing additional Networking Groups.

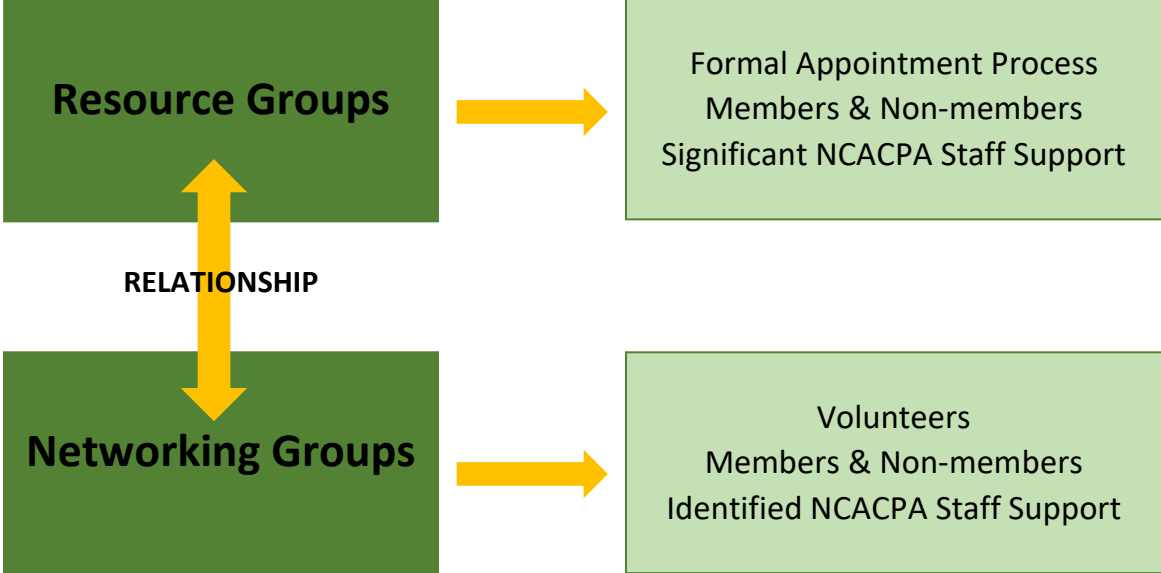
**The Resource and Networking Groups are aligned to the Association’s operating structure as follows:**



In addition to alignment with the operating structure, there is a working relationship between Resource and Networking Groups. For some Resource Groups, there may be Networking Groups established to extend the Resource Groups’ outreach and engagement. Likewise, there may be Networking Groups that do not have any direct correlation with a Resource Group.

Where there are Resource and Networking Groups focused on a similar area or interest, the groups are encouraged to coordinate their activities.

The alignment between the groups is as follows:



# RESOURCE GROUPS

## *Resource Groups' Description & Role*

The following is the description and role of each Resource Group by category.

### Markets

*Public Accounting* – To ensure the Association is responsive to the needs of accounting professionals in the public accounting profession.

*Business & Industry* – To ensure the Association is responsive to the needs of accounting professionals in business and industry.

*Government* – To ensure the Association is responsive to the needs of accounting professionals in Federal, State, and Local governments.

*Not-for-Profit* – To ensure the Association is responsive to the needs of accounting professionals in the not-for-profit realm.

*Advisory, Consulting, & Related Services* – To ensure the Association is responsive to the needs of accounting professionals providing advisory, consulting, and related services outside of public accounting.

*Education* - To ensure the Association is responsive to the needs of accounting educators and students.

### Technical

*Accounting & Attestation* – To support and enhance the quality of accounting and attestation services provided by the accounting profession.

*Peer Review* – To efficiently, effectively, and equitably oversee the administration, acceptance, and completion of peer reviews for members and non-members.

*Employee Benefit Plans* – To support and enhance the quality of services provided to employee benefit plans by the accounting profession.

*Tax* - To provide leadership to accounting tax professionals through education, representation, and support.

### Association-Wide

*Innovation & Emerging Trends* - On an as needed basis, provide support and coordination for Association-wide innovation efforts.

*Advocacy* - Responsible for the identification and oversight of nonpartisan efforts to protect and advance the interests of the CPA profession and the state's business community. Also responsible for overseeing financial activities of the NC CPA Political Action Committee and encouraging member participation in advocacy for the accounting profession.

*Diversity, Equity, & Inclusion* - To promote and monitor diversity, equity, and inclusion efforts of the Association, Association staff, members, and the accounting profession.

*Young Professionals* - To provide young professionals in the accounting profession with networking, community outreach, leadership development, and diverse opportunities. Also seeks ways to enhance the value of Association membership for young members, increase membership and connections within the Association, and inform the leadership of topics relevant to young members.

*Interim Report Editorial Board* - To provide suggestions for article topics and review articles for technical correctness, all contributing to the accounting profession.

### *Resource Groups' Responsibilities*

As noted above, the Resource Groups are placed in categories due to their similar roles and responsibilities. Although the nature and extent of the Resource Groups' roles and responsibilities may vary due to its specific purpose, maturity of efforts, and environmental factors, each category will have the following responsibilities:

#### Markets

- Environmental scan, including innovation
- Professional Development
- Awareness
- Advocacy, including responding to technical standards
- Diversity, Equity, & Inclusion
- Products and services

#### Technical

- Environmental scan, including innovation
- Professional Development
- Awareness
- Respond to technical standards
- Oversee peer review process (Peer Review only)
- Advocacy



## Association-Wide

- Innovation & Emerging Trends
  - Environmental scan, including innovation
- Advocacy
  - Environmental scan
  - Awareness
  - Federal & State legislative influence
- *Interim Report* Editorial Board
  - *Interim Report* content
  - *Interim Report* article review
- Diversity, Equity, & Inclusion
  - Environmental scan
  - Professional development
  - Awareness
  - Association leadership development
- Young Professionals
  - Environmental scan
  - Professional development
  - Awareness

## *Resource Groups' Volunteer(s) Term Limits*

The Resource Groups' volunteer(s) term limits are dependent on the specific Resource Group assigned.

The term limits are as follows:

### **Markets**

- Three-year (3) term with an option for one (1) additional year (i.e., a volunteer can serve for a total of four (4) years); Chair and Vice-Chair have an option to serve one (1) additional year, as mutually agreed by the volunteer and Association.
- Volunteers are eligible to serve on the same Resource Group again after a one-year (1) break in service.

### **Technical: All Technical Resource Groups other than Peer Review**

- Three-year (3) term with an option for one (1) additional year (i.e., a volunteer can serve for a total of four (4) years); Chair and Vice-Chair have an option to serve one (1) additional year, as mutually agreed by the volunteer and Association.
- Volunteers are eligible to serve on the same Resource Group again after a one-year (1) break in service.

### **Technical: Peer Review**

- Due to the limited availability of specific technical qualifications needed to serve on the Peer Review Resource Group, there are no term limits for the Peer Review Resource Group.

### **Association-Wide: All Association-Wide Resource Groups other than Young Professionals & IR Editorial Board**

- Three-year term (3) with an option for one (1) additional year (i.e., a volunteer can serve for a total of four (4) years); Chair and Vice-Chair have an option to serve one (1) additional year, as mutually agreed by the volunteer and Association.
- Volunteers are eligible to serve on the same Resource Group again after a one-year (1) break in service.

### **Association-Wide: Young Professionals**

- Three-year term (3) with no option for additional terms.
- Volunteers are not eligible to serve on Young Professional Resource Group after completing a three-year (3) term.

### **Association-Wide IR Editorial Board**

- Three-year (3) term with options for renewal as mutually agreed by the volunteer and Association.
- No limit on number of years that an individual can serve on the IR Editorial Board.

### *Resource Groups' Roles and Responsibilities*

All volunteers and staff should comply with the Resource and Networking Groups' Code of Conduct (see Appendix B).

The volunteers and staff responsibilities are as follows:

#### **Role: Staff**

- Facilitate communication between Resource Groups and Board of Directors.
- Communicate to the Board about Resource Groups' activities (serve as Board liaison).
- Coordinate tasks to prepare for meetings (propose agenda items, logistics, RSVPs).
- Maintain accurate plan of activities (Action Plans).
- Develop and monitor Resource Groups' budget.
- Coordinate and communicate with other staff members about Resource Groups' activities.
- Onboarding of new Resource Groups' volunteers: Resource Group foundation/function.

**Role: Chair**

- Manage meetings (set calendar for meetings, finalize agenda, run onsite/virtual meetings).
- Input on Resource Groups' volunteers.
- Develop Resource Groups' Action Plan.
- Interface/liaison with chairs of other Resource Groups (when opportunities are available).
- Onboarding of new Resource Groups' volunteers: establishing expectations.

**Role: Vice-Chair**

- Administrative role (review meeting minutes, distribute to volunteers).
- Communicating the Resource Groups' activities throughout the Association.
- Fill in for Chair when necessary.

**Role: Resource Group Volunteers**

- Actively participate in meetings and activities (prepare in advance, pre-work in advance, contribute to discussion, perform assigned tasks).
- Make recommendations for new Resource Groups' volunteers.
- Connect with corresponding Networking Groups.
- Advocate for the Resource Group(s) represented.
- Community outreach (keep up with what is going on in area).
- Complete assigned responsibilities (in timely manner).

### *Resource Groups' Volunteer Recruitment*

The Association has an established process to identify and recruit Resource Group volunteers. This process occurs during the first calendar quarter of each year and prior to the Association's new fiscal year (beginning on May 1). Volunteers interested in participating in a Resource Group are encouraged to contact the Association by completing the [NCACPA Volunteer Interest Form](#).

The following factors should be considered in recruiting Resource Group volunteers:

#### Determining Number of Volunteers Protocol

- Each Resource Group should determine the appropriate number of volunteers needed to complete the roles and responsibilities of the Resource Group.
- Effective/productive number of volunteers is between 5-15.
- Resource Groups may be larger if subgroups or task forces are necessary.

### Volunteer Qualifications Protocol

- Subjective input based on personal fit with Resource Group role.
- Technical expertise.
- Work/company or firm experience (i.e. public, private, industry, education, large, small, etc.).
- Diversity with respect to gender, sexual orientation, national origin, race, religion, age, political affiliation, geography, disability, and of thought.
- Extent of other NCACPA volunteer participation or other previous Association service experience.
- State geographic location.
- Volunteers are limited to participation in two Resource Groups at one time, unless a volunteer provides assurance all responsibilities will be fulfilled and the Chairs of the current and prospective Resource Group's consent.

### Soliciting Volunteers Protocol

- Volunteer solicitation from association members through conference/CPE surveys.
- Resource Group volunteers and association staff to ask targeted individuals.
- Annual association volunteer drive.
- All association staff and volunteers to make verbal requests at any opportunity.
- Networking Groups viewed as "feeders" for Resource Groups.
- Communicate clearly about the time commitment and expectations involved.

### Volunteer Assignment/Appointment Protocol

- Resource Group Chair, Vice-Chair, and staff member to provide input to determine volunteers assigned to each Resource Group with final Resource Group appointments reviewed by NCACPA CEO and COO.
- Resource Group participation aligned with the terms identified and confirmed in writing with recommitment annually.

### Chair Assignment Protocol

- For Resource Groups with a Vice-Chair, the expectation is the Vice-Chair will succeed the Chair when term is complete.
- Vice-Chair appointments should be made with anticipation that the individual will become the Chair of the Resource Group when term is complete.
- In identifying and appointing the Vice-Chair, the individual should have sufficient time to serve under the term limit policy.
- Resource Group Chair and Vice-Chair appointments are to be reviewed by NCACPA CEO and COO.
- For Resource Groups without a Vice-Chair position, the new Chair appointment is made by the NCACPA CEO and COO in consultation with the current Resource Group Chair and staff member.

## *Resource Groups' Expectations & Operating Procedures*

### Mission Statements & Action Plans

- At the beginning of each year, each Resource Group should review their mission statement. This mission statement will be the overall focus for the year. Any adjustments to the Resource Group mission statement should be submitted to the Board's Executive Committee for approval.
- Each Resource Group will create an annual action plan.
  - The action plan should demonstrate how goals and actions tie to:
    - The Resource Group's mission statement.
    - The Association's strategic quadrants.
  - All action items should be specific, measurable, and attainable.
  - Each action item should have owners assigned and corresponding timing.
  - Where applicable, subcommittees or task forces/subgroups should be formed to carry out the action items.
- As part of each Resource Group meeting, the chair should include a status review of the action plan to ensure progress is made. If changes are needed during the course of the year, the action plan process allows for flexibility since it is an "evergreen" document.
- Each Resource Group should summarize the results of the action plan for submission to the Board annually.
- To facilitate recruitment of Resource Group volunteers, each Resource Group should establish volunteer attributes annually, which are the key characteristics needed for each Resource Group to achieve its mission and action plan.

### Meeting Conduct

- Each Resource Group will determine how many times per year they should meet (with a minimum requirement of four (4) meetings per year), and in what manner (in-person, virtual, or conference calls), to accomplish their respective action items.
- For each meeting, minutes should be maintained by the NCACPA staff member.

### Budget

- The NCACPA staff member and incoming Resource Group leadership (Chair/Vice-Chair) will work with Association leadership each year to establish an understanding of the Resource Group's budget. The budget is based on the needs outlined in the Resource Group's action plan for the upcoming fiscal year.
  - Note: This requires the incoming leadership be identified prior to the execution of the budget.
- Budgets are to be submitted to NCACPA's management team in January and approved by the Board at their March meeting.
- Budgets are managed and submitted by the NCACPA staff member.

- Any item arising during the year that is not included in the budget should be submitted to NCACPA leadership.

### Resource Group Volunteer Expectations

- Resource Groups can identify additional expectations of Resource Group volunteers to ensure all goals within an action plan are met.
- NCACPA Resource Group volunteers must be NCACPA members in good standing.
  - Annually, NCACPA staff members will ensure all Resource Group volunteers are active NCACPA members.
  - Members with lapsed memberships will be given a notice of lapsed membership and after a five (5) business day correction period, will be removed from the Resource Group.
  - On an as needed basis, non-NCACPA member subject matter experts may be invited to become Resource Group volunteers.
  - All NCACPA Resource Group volunteers are expected to comply with the Code of Conduct (see Appendix B).

### Attendance Policy

- Each Resource Group volunteer should strive to attend all meetings. As unavoidable conflicts will arise, each Resource Group volunteer must, at minimum, attend 75% of all meetings.
  - The Resource Group may designate specific mandatory meetings, as necessary, in their action plan.
  - If unable to participate in a meeting, volunteers are required to provide advanced notice to either the Resource Group Chair or NCACPA staff member.
  - Absences, due to extenuating circumstances exceeding the threshold above, may be approved by the Resource Group Chair and communicated to the NCACPA staff member.
- The NCACPA staff member is responsible for tracking Resource Group volunteer participation.
  - It is the responsibility of the Resource Group Chair, in partnership with the NCACPA staff member, to ensure this policy is upheld.

# NETWORKING GROUPS

## *Networking Groups' Description & Role*

The following is the description and role of each Networking Group.

*Women's Initiative* - To facilitate connections between women in the accounting profession by encouraging social, personal, and professional growth.

*Students* - To promote awareness of the accounting profession to students of all ages, identify the needs of accounting students, and connect those needs with Association efforts and activities.

*Diversity, Equity, & Inclusion* - To promote diversity, equity, and inclusion efforts within the Networking Groups.

*Firm Administrators* - To facilitate connections between firm administrators within the accounting profession.

*Financial Planning* – To deliver high quality objective financial planning resources and information to empower professionals in making sound financial decisions, provide guidance to clients, and facilitate collaboration within the professional community.

*Geography* - To promote interests of accounting professionals within a designated geographic area, inform the Association about the interests of accounting professionals, and connect those professionals with the capabilities of the Association.

## *Networking Groups' Responsibilities*

Although the nature and extent of the Networking Groups' roles and responsibilities may vary due to its specific purpose, maturity of efforts, and environmental factors, each Networking Group shares the following responsibilities:

- Awareness
- Plan and promote events

Each Networking Group has a Steering Group to lead activities with assistance from identified NCACPA staff support.

## *Networking Groups' Volunteer(s) Term Limits*

As the purpose of the Networking Groups is to enhance engagement at an affinity and/or geographical level, there are no term limits.

## *Networking Groups' Volunteer(s) & Staff Role & Responsibilities*

The responsibilities of the volunteers and staff are as follows:

### **Role: Staff**

- Prioritization between assignments and events.
- Communicate between staff and Steering Groups (create transparency of planning process/status and share best practices).
- Coordination of event planning and marketing of events.
- Sign contracts related to events.
- Develop and monitor Networking Groups' budget.

### **Role: Steering Group**

- Actively seek feedback from Networking Group volunteers on topics/events/speakers of interest.
- Create an annual calendar of events and plan individual events (identify location, menus).
- Coordinate logistics with NCACPA staff for events: marketing, event planning.
- Coordinate/liaison with corresponding Networking Groups.

### **Role: Networking Group Volunteers**

- Volunteers agree to abide by the Code of Conduct for online and in-person discussions/events (see Appendix B).

## *Networking Groups' Volunteer Recruitment*

Any volunteer (member or non-member) may become part of a Networking Group based on their personal interests. There are no qualifications to join a Networking Group and no limit on the number of individuals who can be in a Networking Group. Volunteers interested in participating in a Networking Group are encouraged to contact the Association by completing the [NCACPA Volunteer Interest Form](#). Volunteers may join a Networking Group at any time.

### Soliciting Volunteers Protocol

- Volunteer solicitation from association members through conference/CPE surveys.
- Networking Group volunteers and association staff to ask targeted members.
- Annual association volunteer drive.
- All association staff and volunteers to do verbal requests at any opportunity.
- Communicate clearly about the time commitment and expectations involved.



### Designation of Steering Group Protocol

- Consists of five to eight (5-8) Networking Group individuals.
- While there are no specified terms for Steering Group volunteers, Steering Group volunteers should rotate every two to three (2-3) years. Their terms should be staggered to ensure continuity of leadership for the Networking Group.
- As needed, the Steering Group will seek out additional Steering Group individuals from existing Networking Group individuals.
- Each Steering Group should appoint a Chair to lead the group, coordinate the Networking Group activities, and be the main contact person for the NCACPA staff member.

### *Networking Groups' Expectations & Operating Procedures*

#### Mission Statements & Action Plans

- At the beginning of each year, each Networking Group should review their mission statement. This mission statement will be the overall focus of the group for the year. Any adjustments to the mission statement should be submitted to the Executive Committee for approval.
- Each Networking group will create an annual action plan.
  - The action plan should demonstrate how goals and actions tie to:
    - The Networking Group's mission statement.
    - The Association's strategic quadrants.
  - All action items should be specific, measurable, and attainable.
  - Each action item should have owners assigned and corresponding timing.
  - Where applicable, subcommittees or task forces/subgroups should be formed to execute the action items.

#### Meeting Conduct

- Each Networking Group will determine how many times per year to meet and in what manner (in-person, virtual, conference calls) to accomplish their respective action items.

#### Budget

- The NCACPA staff member and incoming Networking Group Steering Group will work with Association leadership each year to establish an understanding of the Networking Group's budget. The budget is based on the needs outlined in the Networking Group's action plan for the upcoming fiscal year.
  - Note: This requires the incoming leadership be defined before the execution of the budget.
- Budgets are to be submitted to NCACPA's management team in January and approved by the Board at the March meeting.
- Budgets are managed and submitted by the NCACPA staff member.

- Any item arising during the year that is not included in the budget should be submitted to NCACPA leadership.

#### Networking Group Volunteer Expectations

- Networking Groups can identify additional expectations of Networking Group volunteers to ensure action plan goals are met.
- All Networking Group volunteers are encouraged to be NCACPA members.
- All NCACPA Networking Group volunteers are expected to comply with the Code of Conduct (see Appendix B).

#### Attendance Policy

- Networking Group volunteers are encouraged to attend as many meetings as possible.
- The NCACPA staff member is responsible for tracking the Networking Group's participation.

## Appendix A: Resource & Networking Groups' Alignment with the Association's Strategic Quadrants

**ADVOCACY** is a responsibility for all Resource Groups and Networking Groups.

**PROFESSIONAL DEVELOPMENT** is part of the responsibilities for all Resource Groups and a possible activity of Networking Groups.

**ENHANCED ENGAGEMENT** is the primary purpose of Resource Groups and Networking Groups.

**GOVERNANCE & OPERATIONAL EFFECTIVENESS** is a focus of Standing Board Committees, (including the Strategy Advisory Committee), as well as Resource Groups (Association-wide).

**DIVERSITY, EQUITY, & INCLUSION** has a dedicated Resource Group and Networking Group. Diversity, equity, and inclusion is also a responsibility for all Resource Groups.

## Appendix B: Resource & Networking Groups' Code of Conduct

### ***Accountability***

1. Faithfully abide by the Articles of Incorporation, by-laws, and policies of the NCACPA.
2. Exercise reasonable care, good faith, loyalty, and due diligence in organizational affairs.
3. Fully disclose, at the earliest opportunity, information that may result in a perceived or actual conflict of interest, and abstain from participating in debate, negotiation or decision-making whenever a decision, or lack of decision, would affect any personal interest, unless such conflict of interest is properly disclosed.
4. Consistent with the Association's Code of Professional Conduct, abstain from accepting, directly or indirectly, any gift, favor, service, employment, or any other item offered with the intent to influence decision-making of the Resource or Networking Group.

### ***Professional Excellence***

1. Maintain a professional level of courtesy, respect, and objectivity in all NCACPA activities.
2. Strive to uphold those practices and assist other NCACPA members and non-members in upholding the highest standards of conduct.

### ***Personal Gain***

1. Exercise the powers invested for the good of all members and non-members of the Association rather than for his or her personal benefit, or that of Associations or constituencies they may represent.

### ***Equal Opportunity***

1. Ensure the rights of all Association members and non-members to appropriate and effective services without discrimination with respect to gender, sexual orientation, national origin, race, religion, age, political affiliation, geography, or disability, in accordance with all applicable legal and regulatory requirements.
2. Embrace and strive to act consistently with the Association's Diversity, Equity, and Inclusion Statement.

### ***Confidential Information***

1. Respect the confidentiality of sensitive information known due to Resource or Networking Group service and/or position, or information the disclose of which might be averse to the interests of the Association. Furthermore, a "responsible person" shall not disclose or use information relating to the business of the Association for the personal profit or advantage of the "responsible person" or "family member."

### ***Collaboration & Cooperation***

1. Respect the diverse opinions expressed, or acted upon, by the Resource and Networking Groups' volunteers and dissent as appropriate.
2. Promote collaboration, cooperation, and partnership among NCACPA members and non-members.