

**Carter, P.C.**

**EMPLOYEE MANUAL**

As of 1/5/2022

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## **SECTION 1 INTRODUCTION**

This Manual is designed to acquaint you with Carter, P.C. and provide you with information about working conditions, benefits, and policies affecting your employment.

The information contained in this Manual applies to all employees of Carter, P.C. Following the policies described in this Manual is considered a condition of continued employment. However, nothing in this Manual alters an employee's status. The contents of this Manual shall not constitute nor be construed as a promise of employment or as a contract between the Company and any of its employees. The Manual is a summary of our policies, which are presented here only as a matter of information. This manual is the property of Carter, PC and is not to be copied or forwarded to anyone outside of the firm without written permission from the CFO, Robert L Carter.

You are responsible for reading, understanding, and complying with the provisions of this Manual. Our objective is to provide you with a work environment that is constructive to both personal and professional growth.

### **1.1 CHANGES IN POLICY**

This Manual supersedes all previous employee manuals and memos that may have been issued from time to time on subjects covered in this Manual.

However, since our business and our organization are subject to change, we reserve the right to interpret, change, suspend, cancel, or dispute with or without notice all or any part of our policies, procedures, and benefits at any time. We will notify all employees of these changes. Changes will be effective on the dates determined by the Company, and after those dates all superseded policies will be null.

No individual supervisor or manager has the authority to change policies at any time. If you are uncertain about any policy or procedure, speak with the CFO, Robert L. Carter.

### **1.2 EMPLOYMENT APPLICATIONS/RESUMES**

We rely upon the accuracy of information contained in the employment application and the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment. Carter, P.C. may use resumes in addition to applications, and the same accuracy of information criteria will apply. Carter, P.C. will also use criminal background checks as part of the decision making process.

### **1.3 EMPLOYMENT RELATIONSHIP**

You enter into employment voluntarily, and you are free to resign at any time for any reason or no reason. Similarly, Carter, P.C. is free to conclude its relationship with any employee at any time for any reason or no reason. Following the 60-day probationary

period, employees are requested to follow the Employment Termination Policy (See Section 3.14).

## **SECTION 2 DEFINITIONS OF EMPLOYEES STATUS**

### **“EMPLOYEES” DEFINED**

An “employee” of Carter, P.C. is a person who regularly works for Carter, P.C. on a wage or salary basis. “Employees” may include exempt, non-exempt, regular full-time, regular part-time, and temporary persons, and others employed with the Company who are subject to the control and direction of Carter, P.C. in the performance of their duties.

### **EXEMPT**

Employees whose positions meet specific criteria established by the Fair Labor Standards Act (FLSA) and who are exempt from overtime pay requirements.

### **NON-EXEMPT**

Employees whose positions do not meet FLSA criteria and who are paid one and one-half their regular rate of pay for hours worked in excess of 40 hours per week.

### **REGULAR FULL-TIME**

Employees who have completed the 60-day probationary period and who are regularly scheduled to work 30 or more hours per week. Generally, they are eligible for the Company’s benefit package, subject to the terms, conditions, and limitations of each benefit program.

### **REGULAR PART-TIME**

Employees who have completed the 60-day probationary period and who are regularly scheduled to work less than 30 hours per week, on average.

### **TEMPORARY (FULL-TIME or PART-TIME)**

Those whose performance is being evaluated to determine whether further employment in a specific position or with the Company is appropriate or individuals who are hired as interim replacements to assist in the completion of a specific project or for vacation relief. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status until they are notified of a change. They are not eligible for any of the Company’s benefit programs.

### **PROBATIONARY PERIOD FOR NEW EMPLOYEES**

A new employee whose performance is being evaluated to determine whether further employment in a specific position or with Carter, P.C. is appropriate. Paid

time off is generally not permitted during this 60-day period, but exceptions can be made with the CFO's approval. At the conclusion of the 60-day period, or shortly thereafter, a determination will be made if the employee will continue with the firm based on performance within the probationary period. Employees can be terminated prior to the end of the 60-day period.

## **SECTION 3**

### **EMPLOYMENT POLICIES**

#### **3.1 NON-DISCRIMINATION**

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at Carter, P.C. will be based on merit, qualifications, and abilities. Carter, P.C. does not discriminate in employment opportunities or practices because of race, color, religion, sex, sexual orientation, national origin, age or disability.

Carter, P.C. will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

It is imperative that employees with questions or concerns about discrimination in the workplace bring these issues to the attention of the CFO. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, including termination of employment.

#### **3.2 NON-DISCLOSURE/CONFIDENTIALITY**

The protection of confidential business information and trade secrets is vital to the interests and success of Carter, P.C. Such confidential information includes, but is not limited to, the following examples:

- Compensation data,
- Financial information,
- Marketing strategies,
- Existing and potential clients and related client data,
- Pending projects and proposals,
- Proprietary production processes,
- Personnel
- Payroll records, and
- Conversations between any persons associated with the company.

All employees are required to sign a non-disclosure agreement as a condition of employment.

Employees who improperly use, remove, or disclose trade secrets or confidential business information, including client data, will be subject to disciplinary action, including termination of employment and legal action, even if they do not actually benefit from the disclosed information. The same applies to former employees.

Former employees are asked to respect the significant investment Carter, P.C. makes in its staff and the disruption unplanned changes can create when employees leave. We request that any future contact of current employees by former employees for employment opportunities go through the CEO/CFO first. Carter, P.C. will always keep the best interests of the staff in mind when this situation occurs.

### **3.3 NEW EMPLOYEE ORIENTATION**

New employee orientation is conducted by a Human Resources representative, and the new employee will be given an overview of benefits, tax, and legal issues, and complete any necessary paperwork.

Employees are presented with all codes, keys, and procedures needed to navigate within the workplace. The new employee's department director then introduces the new hire to staff throughout the company, reviews their job description and scope of position, explains the company's evaluation procedures, and helps the new employee get started on specific functions.

### **3.4 PROBATIONARY PERIOD FOR NEW EMPLOYEES**

The probationary period for regular full-time and regular part-time employees lasts up to 60 days from date of hire. During this time, employees have the opportunity to evaluate our Company as a place to work and management has its first opportunity to evaluate the employee. During this introductory period, both the employee and the Company have the right to terminate employment without advance notice. Paid time off is not permitted, excluding paid holidays, although exceptions can be made with the CFO's approval.

Upon satisfactory completion of the probationary period, a 60-day review will be given and benefits will begin as appropriate. All employees, regardless of classification or length of service, are expected to meet and maintain Company standards for job performance and behavior (See Section 4, Standards of Conduct).

### **3.5 OFFICE HOURS**

Carter, P.C. office is open for business from 8:30a.m. to 5:30p.m. Monday through Friday, except for Holidays (See Section 6.7, Holidays).

The standard workweek is 40 hours of work (see Section 5.3, Overtime). In the computation of various employee benefits, the employee workweek is considered to begin

on Sunday (starting at 12:01 a.m.) through Saturday (ending at 12:00 a.m.), unless a supervisor makes prior other arrangement with the employee.

Being accountable to our clients and staff during the core business hours is vital to our success. Employees are expected to be in the office, or readily available, within 60 minutes either way of the start of the core office hours. Otherwise, the employee should contact the receptionist and controller of their situation. Arriving late, or working from home, without notifying the receptionist and controller is not acceptable. The same is true for attendance within the core hours during the day. If you need to leave, the receptionist and controller need to be notified. Updating your Outlook calendar is also requested if you leave during the day.

### **3.6 LUNCH PERIODS**

Employees are allowed standard lunch breaks. Lunch breaks generally are taken on a staggered schedule so that an employee's absence does not create a problem for co-workers or clients.

### **3.7 BREAK PERIODS**

If employees have unexpected personal business to take care of during normal business hours, they must notify their department director to discuss time away from work and make provisions as necessary. The receptionist and controller should be notified if you are leaving the office during the core business hours.

### **3.8 PERSONNEL FILES**

Employee personnel files include the following: résumé, salary history, records of disciplinary action and documents related to employee performance reviews, coaching, and mentoring.

Personnel files are the property of Carter, P.C., and access to the information is restricted. Management personnel of Carter, P.C. who have a legitimate reason to review the file are allowed to do so.

Employees who wish to review their own file should contact the Human Resources Representative. With reasonable advance notice, the employee may review his/her personnel file in the Company's office and in the presence of their department director and the Human Resources Representative.

### **3.9 PERSONNEL DATA CHANGES**

It is the responsibility of each employee to promptly notify Carter, P.C.'s Human Resources Department of any changes in personnel data such as:

- Mailing address,



- Telephone numbers,
- Name and number of dependents, and
- Individuals to be contacted in the event of an emergency.

An employee's personnel data should be accurate and current at all times. If the employee does not want their address and phone number listed on the company's internal directory, that needs to be stated in writing to the CFO. It is important that we can contact employees outside of work due to emergency situations.

### **3.10 INCLEMENT WEATHER/EMERGENCY CLOSINGS**

At times, emergencies such as severe weather, fires, or power failures can disrupt company operations. The decision to close the office will be made by CFO.

Employees are asked to rely on their own instincts and unique circumstances with regards to personal safety. An individual can always decide to leave work for their own safety due to a weather event or similar emergency without waiting on an official decision from the CFO. Occasionally, the weather can affect some employees and not others, therefore the individual is free to make their own choices. If the firm is not officially closed, PTO should be recorded for anyone who does not come in to work or make arrangements to legitimately work from home. Employees are asked to notify their director and the company receptionist of their plans as soon as possible in these situations.

When the decision is made to close the office, employees will receive official notification from their department directors and/or the CFO.

If an evacuation of an office is necessary in Asheville, the official gathering location will be the corner of Biltmore Avenue and Patton Avenue in front of the museum. It will be the back of the parking lot near the dumpster for the Charlotte office. Both offices will be relocating in 2022, and we will update accordingly. The Greenville office should gather on the other side of North Main St.

### **3.11 EMPLOYEE PERFORMANCE REVIEW AND PLANNING SESSIONS**

Department directors will conduct performance review sessions with all regular full-time and regular part-time employees annually in May. Prior to the formal performance review session, supervisors will conduct planning sessions to go over expectations and goals with employees and employee input will be strongly encouraged. Directors may conduct informal performance reviews and planning sessions more often if they choose.

Performance reviews and planning sessions are designed for the director and the employee to discuss his/her current job tasks, encourage and recognize attributes for success, and discuss positive, purposeful approaches for meeting work-related goals. Together, employee and director will discuss ways in which the employee can accomplish goals or

learn new skills. The planning sessions are designed for the employee and his/her director to make and agree on new goals, skills, and areas for improvement.

Carter, P.C. directly links wage and salary increases with performance. Your performance review and planning sessions will have a direct effect on any changes in your compensation. For this reason, among others, it is important to prepare for these reviews carefully, and participate in them fully.

New employees will be reviewed at the end of their probationary periods (see Section 3.4, Probationary Period for New Employees). After the initial review, the employee will be reviewed according to the regular annual schedule.

### **3.12 OUTSIDE EMPLOYMENT**

Employees may hold outside jobs in non-related businesses or professions as long as the employee meets the performance standards of their director and the CFO at Carter, P.C. Unless an alternative work schedule has been approved by Carter, P.C., employees will be subject to the company's scheduling demands, regardless of any existing outside work assignments. If outside employment is interfering with the job performance within Carter, P.C., the employee can expect to be terminated, as would be the case for any situation when performance expectations are not being met.

Carter, P.C.'s office space, equipment, and materials are not to be used for outside employment.

### **3.13 CORRECTIVE ACTION**

Carter, P.C. holds each of its employees to certain work rules and standards of conduct (see Section 4). If an employee deviates from these rules and standards, Carter, P.C. expects the employee's director, or the CFO, to take corrective action.

Corrective action at Carter, P.C. is progressive. That is, the action taken in response to a rule infraction or violation of standards typically follows a pattern increasing in seriousness until the infraction or violation is corrected.

The usual sequence of corrective actions includes an oral warning, a written warning, probation, and finally termination of employment. In deciding which initial corrective action would be appropriate, a director & CFO will consider the seriousness of the infraction, the circumstances surrounding the matter, and the employee's previous record.

Though committed to a progressive approach to corrective action, Carter, P.C. considers certain rule infractions and violations of standards as grounds for immediate termination of employment. These include but are not limited to: theft in any form, insubordinate behavior, vandalism or destruction of company or client property, untruthfulness about personal work history, skills, or training, divulging Company business practices, and misrepresentations of Carter, P.C. to a client, a prospective client, the general public, or an

employee. A violation of the Rules of Professional Ethics and Conduct for CPA's will also be grounds for immediate termination.

### **3.14 EMPLOYMENT TERMINATION**

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Below are a few examples of some of the most common circumstances under which employment is terminated:

- **Resignation** – voluntary employment termination initiated by an employee.
- **Termination** – involuntary employment termination initiated by Carter, P.C.
- **Layoff** – involuntary employment termination initiated by Carter, P.C. for non-disciplinary reasons.

When a non-manager employee intends to resign from his/her employment with Carter, P.C., he/she shall give Carter, P.C. at least two weeks (10 business days) written notice. Managers are requested to give at least four weeks (20 business days) written notice.

When working the notice, PTO taken and paid holidays do not count towards the 10 or 20 business days.

Since employment with Carter, P.C. is based on mutual consent, both the employee and Carter, P.C. have the right to terminate employment at will, with or without cause during the Introductory/Probationary Period for New Employees (See Section 3.4, Introductory/Probationary Period for New Employees).

Anyone with terminated employment status with Carter, P.C. shall return all laptops, files, records, keys, and any other materials that are property of Carter, P.C. No final settlement of an employee's pay will be made until all items are returned in appropriate condition. The cost of replacing non-returned items will be deducted from the employee's final paycheck. Furthermore, any outstanding financial obligations owed to Carter, P.C. will also be deducted from the employee's final check.

Employee's benefits will be affected by employment termination in the following manner. All accrued vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense (See Section 5, Benefits) if the employee elects to do so. The employee will be notified of the benefits that may be continued and of the terms, conditions, and limitations.

### **3.15 SAFETY**

Each employee is expected to obey safety rules and exercise caution and common sense in all work activities. Employees must immediately report any unsafe conditions to their director and the CFO. Employees who violate safety standards, cause hazardous or

dangerous situations, or fail to report, or where appropriate, remedy such situations, may be subject to disciplinary action including termination of employment.

In the case of an accident that results in injury, regardless of how insignificant the injury may appear, employees should notify their director and the CFO (See Section 3.17, Employee Requiring Medical Attention).

### **3.16 HEALTH-RELATED ISSUES**

Employees who become aware of any health-related issue should notify their director and Human Resources Representative of health status. This policy has been instituted strictly to protect the employee.

A written “permission to work” from the employee’s doctor is required at the time or shortly after notice has been given. The doctor’s note should specify whether the employee is able to perform regular duties as outlined in his/her job description.

A leave of absence may be granted on a case-by-case basis. If the need arises for a leave of absence, employees should notify their director, the CFO, and Human Resources Representative. Short term or long term disability pay is determined by the insurance benefits we have purchased, and not by Carter, PC.

### **3.17 EMPLOYEE REQUIRING MEDICAL ATTENTION**

In the event an employee requires medical attention, whether injured or becoming ill while at work, the employee’s emergency contact will be notified immediately. If it is necessary for the employee to be seen by the doctor or go to the hospital, a family member will be called to transport the employee to the appropriate facility. If an emergency arises requiring Emergency Medical Services to evaluate the injury/illness of an employee on-site, Carter P.C. employees will call for professional assistance and provide assistance to the best of their ability in the meantime, but the employee and Company cannot be held liable for a Good Samaritan attempt to assist in these emergencies.

A physician’s “return to work” notice may be required.

### **3.18 BUILDING SECURITY**

All employees who are issued keys (or electronic codes or fobs) to the office are responsible for their safekeeping.

If you are in the building during non-traditional hours (weekends, holidays, late night) in Asheville and you have a problem with anything building related, following are the numbers to call:

Crawford Square Real Estate Advisors at 833-417-0230  
Stephanie Harris 828-775-4497

Rob Carter 704-962-0558

All requests related to the space in Asheville should go through Stephanie Harris first. If she is unavailable, Karen Weiner, Property Manager, can be reached at the following email address [karen@crawfordsq.com](mailto:karen@crawfordsq.com) and copy Rob Carter at [rob.carter@carter-cpa.com](mailto:rob.carter@carter-cpa.com).

Charlotte office after-hours contact information:  
Beacon Partners at 1.866.947.5043  
[beaconpartnersservicedesk@lesco.net](mailto:beaconpartnersservicedesk@lesco.net)

Greenville office contacts will be provided when known.

Due to the nature of the building and floor configuration, security of company and personal assets require the full attention of all employees. Secure all laptops and personal property out of sight before leaving for the day.

### **3.19 INSURANCE ON PERSONAL EFFECTS**

All employees should be sure that their own personal insurance policies cover the loss of anything occasionally left at the office. Carter, P.C. assumes no risk for any loss or damage to personal property.

### **3.20 SUPPLIES; EXPENDITURES; OBLIGATING THE COMPANY**

Only authorized persons may purchase supplies in the name of Carter, P.C. No employee whose regular duties do not include purchasing shall incur any expense on behalf of Carter, P.C. or bind Carter, P.C. by any promise or representation without written approval from the CFO.

### **3.21 EXPENSE REIMBURSEMENT**

Expenses incurred by an employee must have approval by the CFO for reimbursement. The reimbursement request will be processed like an invoice. All completed reimbursement request forms should be turned in timely to the administrative office for approval. Expenses for reimbursement must be submitted within 30 days of occurrence or it is no longer eligible for reimbursement. Pre-approval for expenses should be sought from the CFO to avoid an unexpected declination.

Any CPE requests for reimbursement must be pre-approved by the CFO. Carter, PC will sign up and pay for CPE on behalf of its employees. Employees should not sign up for CPE and expect reimbursement unless explicit written approval was provided by the CFO prior to the CPE. CPE travel related expenses fall under the same rules as CPE.

### **3.22 PARKING**

Employees will receive a parking form to complete during orientation and will receive a parking pass to access the employee parking. The individual assumes all responsibilities for their vehicle. Parking is currently covered by the firm, but that will not always be the case in the future.

### **3.23 VISITORS IN THE WORKPLACE**

Family, friends, and potential clients are all welcome at Carter, P.C. For the benefit of all employees, maintaining a professional workplace environment is the responsibility of the host employee.

No visitors are allowed in the work rooms, nor should visitors have access to client information that may be in an employee's office.

Children of employees are welcome in the office for the day if school is out and other arrangements cannot be made. It is important that they do not disrupt the normal business day for any Carter, P.C. staff. Children should not be in the reception area, work rooms, or areas where clients interact with staff. Sick children should not be brought to the office. These policies are out of respect for the Carter, P.C. staff, which is our first priority.

Pets are not allowed in the Asheville, Charlotte, or Greenville offices, per the respective landlords.

### **3.24 IMMIGRATION LAW COMPLIANCE**

Carter, P.C. employs only United States citizens and those non-U.S. citizens authorized to work in the United States in compliance with the Immigration Reform and Control Act of 1986.

Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with Carter, P.C. within the past three years or if their previous I-9 is no longer retained or valid.

### **3.25 INFORMATION SECURITY**

As an employee, you are personally responsible for properly safeguarding the confidentiality, integrity and availability of information and information systems to which you have access or over which you have custody.

Key steps for all employees include, but are not limited to:

- Protect and secure company and client confidential information at all times.
- Physically secure your workstation (your PC, laptop or mobile device) at all times. This includes keeping it clean and client data is stored away.

- Report potential information protection incidents or suspected security weaknesses to your director and the CFO.
- Do not save client data on your laptop hard drive; save it to the Carter, P.C. files on the cloud.
- Additional security guidelines may be implemented throughout the year and will be effective when communicated to the staff.

Proprietary information, which includes information regarding Carter, P.C. clients, employees, systems, softwares, and all policy & procedures are to be safeguarded at all times and not to be discussed with anyone outside the firm. Failure to adhere to anything within 3.25 will lead to disciplinary action, up to and including termination.

### **3.26 WORKING FROM HOME**

The following guidelines apply to working from home:

- Normal hours of work will apply while working from home.
- Employees will be expected to be available by telephone, email, and video conference during normal hours.
- Your Director, the Controller, and our Receptionist need to be informed in advance (prior to 9:30am) if you are working from home. It is imperative these people know that you are working from home so that client communication is not disrupted.
- Employees must comply with all security policies and procedures as it relates to client and company information while working from home.
- Employees must ensure their absence from the workplace will not create additional workload for other employees or otherwise affect efficiency or effectiveness.
- Working from home is not a substitute for dependent care when the employee must devote their full attention to a sick child/spouse/relative. Paid Time Off should be used if that is the reason the employee cannot come into the office.
- If an employee is determined to be abusing the option of working from home when Paid Time Off should have been recorded, working from home will no longer be an option for that employee. Intentional deception will result in termination.
- Not everyone is able to work from home effectively. Employees that exhibit a decline in productivity while working from home will be asked to work in the office.

## **SECTION 4**

### **STANDARDS OF CONDUCT**

The work rules and standards of conduct for Carter P.C. are important, and the Company regards them seriously. All employees are urged to become familiar with these rules and

standards. In addition, employees are expected to follow the rules and standards faithfully in doing their own jobs and conducting the Company's business. Please note that any employee who deviates from these rules and standards will be subject to corrective action, up to and including termination of employment (see Section 3.13, Corrective Action).

While not intended to list all the forms of behavior that are considered unacceptable in the workplace, the following are examples of rule infractions or misconduct that may result in disciplinary action, including termination of employment.

- Theft or inappropriate removal or possession of property;
- Falsification of timekeeping records (See Section 5.2, Timekeeping);
- Working under the influence of alcohol or illegal drugs (See Section 4.6, Substance Abuse);
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace (See Section 4.6, Substance Abuse);
- Fighting or threatening violence in the workplace;
- Boisterous or disruptive activity in the workplace;
- Negligence or improper conduct leading to damage of company-owned or client-owned property;
- Insubordination or other disrespectful conduct;
- Violation of safety or health rules;
- Sexual or other unlawful or unwelcome harassment (See Section 4.3, Harassment, Including Sexual Harassment);
- Excessive absenteeism or any absence without notice (See also, Section 4.1 Attendance/Punctuality and 4.2, Absence without Notice);
- Unauthorized use of telephones, or other company-owned equipment (See Section 4.4, Telephone Use);
- Using company equipment for purposes other than Carter, P.C. business
- Unauthorized disclosure of confidential information
- Violation of personnel policies; and
- Unsatisfactory performance or conduct.

#### **4.1 ATTENDANCE/PUNCTUALITY**

The Company expects that every employee will be regular and punctual in attendance. This means being in the office, ready to work, at their starting time each day. Absenteeism and tardiness places a burden on other employees and on the Company.

If you are unable to report for work for any reason, notify your director and receptionist by email and a phone call before regular starting time. Leave a voicemail if you do not reach your director or receptionist by phone. You are responsible for communicating directly with your director and receptionist about your absence. It is unacceptable to not contact your director, the receptionist and controller, except in extreme emergencies. In the case of leaving a voice-mail message, a follow-up call must be made later that day. The company phone number is 828-259-9900. Informing your director of your absence will also assist with a "headcount" in case the floor needs to be evacuated.



The controller and receptionist need to be emailed as soon as possible if you are going to be absent from work, late to work, or out of the office for any period of time during the normal hours the firm is open (8:30 to 5:30). They must be able to properly handle incoming client calls.

If you become ill while at work or must leave the office for some other reason before the end of the workday, be sure to inform your director and Stephanie Harris of the situation.

Should repeated undue tardiness become apparent, disciplinary action will follow.

If there comes a time when you see that you will need to work a schedule other than your usual work week, notify your director in advance. Each request for special work hours will be considered separately, in light of the employee's needs and the needs of the Company. Such requests may or may not be granted.

Each employee has an Outlook calendar that should be made available to the rest of the firm. For the core business hours, the calendar should be kept up to date with scheduled PTO, work from home situations, travel for work, and any situations that involve being out of the office during the work day.

#### **4.2 ABSENCE WITHOUT NOTICE**

When you are unable to work due to illness or an accident, notify your director, the receptionist, and controller. This will allow the Company to arrange for temporary coverage of your duties, and helps other employees to continue work in your absence. If you do not report for work and the Company is not notified of your status, it will be assumed after two consecutive days of absence that you have resigned, and you will be removed from the payroll. It is the employee's responsibility to confirm their notification reached the intended recipient.

It is imperative to success in our profession to be accountable to our clients and co-workers during the core business hours. Being absent during periods of the core business hours is not acceptable unless prior arrangements have been made. Your director, the receptionist and controller should be notified if you are leaving during the core business hours.

#### **4.3 HARASSMENT, INCLUDING SEXUAL HARASSMENT**

Carter, P.C. is committed to providing a work environment that is free of discrimination and unlawful harassment. Actions, words, jokes, comments, emails, and social media postings based on an individual's sex, race, ethnicity, age, religion, or any other legally protected characteristic will not be tolerated.

If you believe you have been the victim of harassment, or know of another employee who has, report it immediately to the CFO. Employees can raise concerns and make reports without fear of reprisal.

Any director who becomes aware of possible harassment should promptly advise the CFO who will handle the matter in a timely and confidential manner.

#### **4.4 TELEPHONE USE**

Carter, P.C. telephones are intended for the use of serving our clients and in conducting the Company's business.

All personal telephone calls should be kept brief.

If an employee is found to be deviating from this policy, he/she may be subject to disciplinary action (See Section 3.13, Corrective Action).

#### **4.5 PUBLIC IMAGE**

A professional appearance is important anytime that you come in contact with clients or potential clients. Employees should be well groomed and dressed appropriately for our business. Within the office Carter, PC subscribes to a "dress for your day" philosophy. Jeans are acceptable attire if you do not have a client meeting.

We follow the "dress for your day" philosophy, however the following items are considered inappropriate working attire for Carter, P.C.:

- Spaghetti-strapped shirts
- Tank tops or revealing shirts
- Short miniskirts and sheer clothing
- T-shirts, sweat pants, flip-flops, torn jeans, short-shorts, gym pants, track suits, sneakers, old sweatshirts, and anything similar is not acceptable.

When meeting with a client, the dress code is more business-oriented, including attire such as:

- Suit and tie or dress pants, sport coat and tie
- Slacks and dress shirt or blouse
- Dress or skirt and blouse
- Jeans and/or sneakers are never appropriate for a client meeting as a representative of Carter, PC

It is important to respect the client's dress code when employees are on-site, and the client dress code will supersede the Carter, P.C. dress code, unless their dress code is jeans and sneakers.

Consult your director and the CFO if you have any questions about appropriate business attire.

#### **4.6 SUBSTANCE ABUSE**

The Company is committed to providing a safe and productive workplace for its employees. In keeping with this commitment, the following rules regarding alcohol and drugs of abuse have been established for all staff members, regardless of rank or position, including both regular and temporary employees. The rules apply during working hours to all employees of the Company while they are on Company premises or elsewhere on Company business.

The manufacture, distribution, possession, sale, or purchase of controlled substances of abuse on Company or client property is prohibited.

Being under the influence of illegal drugs, alcohol, or substances of abuse on Company or client property is prohibited.

Working while under the influence of prescription drugs that impair performance is prohibited.

So that there is no question about what these rules signify, please note the following definitions:

Company property: All Company owned or leased property used by employees.

Controlled substance of abuse: Any substance listed in Schedules I-V of Section 202 of the Controlled Substance Act, as amended.

Drug: Any chemical substance that produces physical, mental, emotional, or behavioral change in the user.

Drug paraphernalia: Equipment, a product, or material that is used or intended for use in concealing an illegal drug, or otherwise introducing into the human body an illegal drug or controlled substance.

Illegal drug:

- a. Any drug or derivative thereof whose use, possession, sale, transfer, attempted sale or transfer, manufacture, or storage is illegal or regulated under any federal, state, or local law or regulation.
- b. Any drug, including – but not limited to – a prescription drug, used for any reason other than that prescribed by a physician.
- c. Inhalants used illegally.

Under the influence: A state of not having the normal use of mental or physical faculties resulting from the voluntary introduction into the body of an alcoholic beverage, drug, or substance of abuse.

Consistent with the rules listed above, any of the following actions constitutes a violation of the Company's policy on drugs and may subject an employee to disciplinary action, up to and including immediate termination.

Using, selling, purchasing, transferring, manufacturing, or storing an illegal drug or drug paraphernalia, or attempting to or assisting another to do so, while in the course of employment.

Working or reporting to work, conducting Company business or being on Company property while under the influence of an illegal drug or alcohol, or in an impaired condition.

Carter, PC has a specific alcohol policy as it pertains to Carter, PC celebratory events and professional events where employees are representatives (specifically and/or implied) of the firm. Please see section **4.12** for that policy.

#### **4.7 TOBACCO PRODUCTS**

The use of tobacco products is prohibited at Company and client's premises.

Chewing tobacco and dipping products are prohibited while on the job.

#### **4.8 INTERNET and EMAIL USE**

Carter, P.C. employees are allowed use of the Internet and e-mail when necessary to serve our clients and conduct the Company's business.

Employees may use the Internet when appropriate to access information needed to conduct business of the Company. Employees may use e-mail when appropriate for Company business correspondence.

Use of the Internet must not disrupt operation of the company computer network. Use of the Internet must not interfere with an employee's productivity. Employees are responsible for using the Internet in a manner that is ethical and lawful.

Internet messages are public and not private. Carter, P.C. owns the company email accounts and reserves the right to access and monitor all files and messages on its systems.

Carter, P.C. employees are permitted to use their company e-mail for personal correspondence in a manner that is ethical and lawful. However, personal emails on the company email address are subject to the same policies as business emails.

Carter, P.C. employees are not permitted to use the internet, social networks or blogs to comment on Carter, P.C. or its employees and clients. Doing so can result in disciplinary action, up to and including termination.

#### **4.9 PROFESSIONAL CODES OF CONDUCT**

Carter, P.C. adheres to the AICPA's Code of Professional Conduct and the State Board's Rules of Professional Ethics and Conduct. At Carter, P.C. our greatest asset is our professional reputation, and we adhere to the codes of conduct prescribed by the AICPA and the State Board. Employees are required to follow both codes of conduct. Failure to do so will result in disciplinary action, up to and including termination.

Here is a web address to both Codes of Conduct:

[http://www.ncacpa.org/Resources/Resource\\_Center/Code.aspx](http://www.ncacpa.org/Resources/Resource_Center/Code.aspx)

#### **4.10 SOCIAL MEDIA**

Carter, P.C. respects the personal opinions of its employees. However, if expressing an opinion on social media, or any other type of posts on social media, reflects negatively on Carter, P.C., it will result in disciplinary action, up to and including termination.

#### **4.11 RESPONSIVENESS**

Carter, P.C. requires every employee to respond to email and voice mail correspondences within 24 hours. It is imperative to the success of the firm that we are responsive to our clients and each other. At a minimum, employees must acknowledge to the sender that a message has been received and will be addressed as soon as possible. Responsiveness is the number one reason clients change accounting firms.

Carter, P.C. expects all employees to keep their Outlook calendar up to date and use the out-of-office feature on email with information back to the sender with whom to contact in your absence.

#### **4.12 ALCOHOL POLICY**

Carter, PC ("Carter") prohibits its employees from using or being under the influence of alcohol during work hours, while performing job related duties, on the Carter, PC premises, or at the premises of a client. However, on occasion, Carter may include alcohol on the premises or during work hours as part of a celebration. Carter may also host events that include alcohol which employees and their guests may attend outside of work hours and off Carter premises. At these celebrations and events, all other employee policies still apply.

At these celebrations and events that include alcohol, employees are expected to use good judgement and not become intoxicated. Employees are responsible for the guests they invite to such gatherings and are required to make guests aware of the expectations regarding alcohol consumption and behavior.

If a Carter, PC employee is invited to an event hosted by a client, prospective client, or other professional relationship and the employee is in attendance as a direct or implied

representative of Carter, PC, all Carter, PC policies, including this alcohol policy, still apply. Employees are expected to use good judgement and not become intoxicated.

By signing final page of this manual, you acknowledge receipt of this policy and take full responsibility for any consequences associated with your failure to abide by this policy and/or your guests' failure to abide by this policy. You further acknowledge the number of risks associated with the consumption of alcohol to the point that your judgement is impaired. Should you choose to become intoxicated, you accept complete responsibility for any and all potential damages and agree to indemnify and hold Carter, PC harmless from any and all claims, costs, fees and expenses (including but not limited to attorney's fees) related to claims arising as a result of your or your guests' behavior.

A violation of this policy will subject the employee to corrective action as outlined in Section 3.13.

## **SECTION 5**

### **WAGE AND SALARY POLICIES**

#### **5.1 WAGE OR SALARY INCREASES**

Each employee's hourly wage or annual salary will be reviewed at least once each year. The employee's review date will usually be conducted in or about the month of May. Such reviews may be conducted more frequently for a newly created position, or based on a recent promotion.

Increases will be determined on the basis of performance, adherence to company policies and procedures, ability to meet or exceed duties prescribed by the directors, and achieve performance goals (See Section 3.10, Performance Review/Planning Sessions).

Although the Company's salary ranges and hourly wage schedules will be adjusted on an ongoing basis, Carter, P.C. does not grant "cost of living" increases. Performance is the key to wage increases in the Company.

#### **5.2 TIMEKEEPING**

Accurately recording time worked and PTO taken is the responsibility of every employee. Proper invoicing is reliant upon accurate timekeeping. Each client is assigned an account number. Employees are responsible for accurately documenting their time spent on individual clients.

The time clock software is a legal instrument. Altering, falsifying, or tampering with time records may result in disciplinary action, including termination of employment.

Authorized personnel will review time records each week. Any changes to an employee's time record must be approved by his/her supervisor. Questions regarding the timekeeping system should be directed to the employee's director and the CFO.

For the purposes of timely and accurate invoicing records, Carter, P.C. employees are asked to record their time within 24 hours. Failure to do so can create inaccuracies within the billing process. This is such a vital piece of the billing process that if employees fail to keep their timekeeping current, it will be noted on their performance review and it will have a negative impact on compensation increases.

### **5.3 OVERTIME**

Overtime compensation is paid to non-exempt employees in accordance with federal and state wage and hour restrictions. Overtime is payable for all hours worked over 40 per week at a rate of one and one-half times the non-exempt employee's regular hourly rate. Time off on personal time, holidays, or any leave of absence will not be considered hours worked when calculating overtime. In addition, vacation time does not constitute hours worked.

All overtime work performed by an hourly employee must receive the director's authorization.

### **5.4 PAYDAYS**

All employees are paid on the 5<sup>th</sup> and 20<sup>th</sup> of each month. If the payday falls on a Saturday, paychecks will go out the previous Friday. If the payday falls on a Sunday, paychecks will go out the following Monday. If payday falls on a holiday, the firm will do the best it can to have paychecks go out the day before the holiday.

Paychecks will not, under any circumstances, be given to any person other than the employee without written authorization. Paychecks may also be mailed to the employee's address or deposited directly into an employee's bank account upon request.

### **5.5 USE OF "COMP TIME" PROHIBITED**

The practice of "comp time" is not allowed at Carter, P.C. "Comp time" is defined as banking hours to be applied later in lieu of working or taking PTO. For example, working 10 hours a day Monday through Thursday and not working on Friday and not recording PTO is an example of practicing "comp time."

Carter, P.C. increased every level of PTO by two weeks (80 hours) to make the practice of "comp time" unnecessary. As accounting professionals, we are subject to working non-traditional hours at times during the year, and our PTO policies are meant to compensate for those times.

Carter, P.C. offers a flexible work schedule, along with the option of working from home, in an attempt to provide employees the environment to balance their responsibilities at work and their life outside of work.

Violating the “no comp time” policy is subject to disciplinary action.

## **SECTION 6**

### **BENEFITS AND SERVICES**

Carter, P.C. offers a benefits program for its regular full-time employees. However, the existence of these programs does not signify that an employee will necessarily be employed for the required time necessary to qualify for the benefits included in and administered through these programs.

#### **6.1 GROUP INSURANCE**

Carter, P.C. offers the following health and life insurance programs for regular full time employees who choose to enroll.

##### **HEALTH INSURANCE**

- Begins after 60-day waiting period
- Company pays a percentage of employee premium and the employee pays a percentage. Percentages to be determined annually.
- Employees may add dependents at the employee’s expense.

##### **LIFE AND DENTAL INSURANCE**

- Carter, P.C. provides each employee with \$15,000 of Life Insurance.
- Carter, P.C. provides each employee with the option to have Dental Insurance at the employee’s expense after the 60-day waiting period.
- Employees may add dependents to Dental Insurance at the employee’s expense.
- Carter, P.C. provides each employee with Short Term and Long Term disability insurance, as well as Accidental Death and Dismemberment.

This Manual does not contain the complete terms and/or conditions of any of the Company’s current insurance benefit plans. It is intended only to provide general explanations. Employees will be provided with the benefits information issued by the insurance carriers providing the benefits. If there is ever any conflict between the Manual and any documents issued by one of the Company’s insurance carriers, the carrier’s guideline regulations will be regarded as authoritative.

#### **6.2 COBRA BENEFITS**



The Federal Consolidated Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under the Carter, P.C.'s health plan when a "qualifying event" would normally result in the loss of eligibility.

Some common qualifying events are resignation, termination of employment, or death of an employee; a reduction in an employee's hours or leave of absence, divorce or legal separation and a dependent child no longer meeting eligibility requirements.

Under COBRA, the employee or beneficiary pays the full cost of coverage at Carter, P.C.'s group rates plus an administration fee. Carter, P.C., or its agent, provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under Carter P.C.'s health insurance plan. The notice contains important information about the employee's rights and obligations.

### **6.3 SOCIAL SECURITY/MEDICARE**

Carter, P.C. withholds income tax from all employees' earnings and participates in FICA (Social Security) and Medicare withholding and matching programs as required by law.

### **6.4 401(k)**

The 401(k) plan offers Carter, P.C. employees a unique opportunity for savings, financial growth and favorable tax treatment.

The 401(k) plan helps contributors save in several ways:

- Gross taxable income is reduced
- Carter, P.C. may make a discretionary contribution to the employees' accounts
- Convenience of payroll deduction

The 401(k) plan is administered and managed through an Investment firm. Carter, P.C. withholds contributions from employee's paychecks and sends the contributions electronically on payday to the Investment firm.

Eligibility occurs after 1 year of full time service with enrollment dates of 1/1 and 7/1.

Carter, P.C. has the option to make Company contributions on behalf of the employee, but such contributions are not mandatory.

Carter, P.C. reserves the right to change the 401k program subject to applicable notification laws.

### **6.5 PAID TIME OFF**

Full-time professional staff will receive paid time off (PTO) based on the table below:

- 1-5 years of service: 160 hours PTO
- 5-10 years of service: 200 hours PTO
- 10+ years of service: 240 hours PTO

The hours above assume the employee is full time, benefits eligible, and works a regular 40 hour a week schedule.

Full-time administrative staff will receive paid time off (PTO) per the amount agreed to by the CFO and administrative employee prior to joining Carter, PC.

Policies for taking and documenting the PTO are as follows:

- PTO will need to be requested and approved by the appropriate director in advance of taking the PTO. It is the responsibility of the employee to notify their scheduler that PTO has been approved by the director. PTO should be listed on the employee's Outlook calendar in advance.
- PTO will be accrued during the year. An employee may go into the "negative" with the approval of the appropriate director. Any unique work schedule will have a modified accrual rate that matches the way PTO is taken and recorded.
- PTO not taken by 12/31 will be lost. Exceptions to this can only be made by the CFO.
- PTO for an unplanned event (sickness, sick child, etc.) should be communicated to the appropriate director and relevant co-workers as soon as possible. Receptionist and Controller should also be notified so he/she can proceed appropriately with client communications.
- Each employee should show a minimum of 40 hours in the time-keeping software for each week (Sunday to Saturday). Any shortfalls should be made up with PTO.
- If an eligible employee separates from the firm during the year, they will be paid out for PTO accrued and not taken, and PTO taken but not accrued will be deducted from their final paycheck.

The Outlook calendar should be maintained (including PTO) by all employees so that co-workers are aware of your schedule. Communication is essential for the firm to operate effectively and respond appropriately to clients when employees are out of the office.

The firm's core hours are 8:30am to 5:30pm, Monday thru Friday. It is expected that the majority of hours worked are during the core period.

NOTES:

The vacation policy applies to all regular full-time employees.

Employees who end up with negative PTO on December 31 will have it deducted from the following year on January 1. It is not appropriate to “borrow” time from future years unless unusual circumstances have arisen and the CFO has been notified in advance.

Carter, P.C. encourages all employees to make the most of their vacation time. Regular breaks from daily work make everyone more productive.

Carter, PC asks that employees take a professional approach to managing their PTO. Requests to take time off that is unpaid is not a professional approach to managing PTO. It puts the company in an awkward position to accept or deny unusual requests that disrupt the normal work schedule for the rest of the staff. Exceptions can be made with the CFO’s approval.

## **6.6 RECORD KEEPING**

The Human Resources Department maintains PTO accrued and used. Each employee is responsible for verifying his/her pay records and time records to make sure the correct amount of hours is recorded.

## **6.7 HOLIDAYS**

Carter, P.C. observes the following paid holidays per year for all regular full-time employees:

- New Year’s Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- The day after Thanksgiving Day
- Christmas Eve
- Christmas Day

If an employee feels the need to, or is requested to work on a firm holiday due to an impending work product due date, the employee may treat a holiday as a “floating holiday”. A floating holiday:

- 1) Must be approved by a Director
- 2) Can only be taken in 4 hour or 8 hour increments. If 4 hours are used, the remaining 4 hours should be charged to holiday (work code 9500).
- 3) Must only be for chargeable client service time. Administrative time is not considered unless specifically allowed by the director prior to the holiday.
- 4) Cannot be used in advance of the observed firm holiday.

On the subsequent date the floating holiday is used the 4 or 8 hours from the floating holiday should be entered as work code 9500 and the description include the holiday that was floated.

## **6.8 JURY DUTY/MILITARY LEAVE**

Employees will be granted time off to serve on a jury or military leave without pay. However, all regular employees both full-time or part-time will be kept on the active payroll until their civic duties have been completed. A copy of the jury duty summons and all other associated paperwork are required for the personnel file.

## **6.9 EDUCATIONAL ASSISTANCE**

Carter, P.C. recognizes that the skills and knowledge of its employees are critical to the success of the Company. Carter P.C. will pay for certain, pre-approved educational programs to encourage personal development, enhance an employee's ability to serve our clients, as well as advance an employee's career at Carter, P.C.

The firm enrolls and pays for pre-approved educational programs for the employees. Reimbursement is not available for individuals that enroll and pay for educational programs themselves unless expressly pre-approved by the CFO.

## **6.10 TRAINING AND PROFESSIONAL DEVELOPMENT**

Carter, P.C. recognizes the need for employees to stay current with their continuing education requirements. Therefore, Carter, P.C. will provide opportunities to obtain the required continuing education and pay for the education. Employees are expected to be present when these opportunities are scheduled. Employees can seek other continuing education opportunities and, with prior approval from the CFO, sign up for classes at the Company's expense. Prior approval from the CFO is required before registering for such classes.

Individuals should not sign up for classes and pay for it themselves and then expect reimbursement. Carter, PC will need to approve and pay for the class prior to the class being taken. That is our procedure and exceptions will not be made.

Below is a list of professional development expenses that the firm will cover for the employee:

- An on-line firm-wide CPE program that employees may access at any time during the year
- Specialized CPE that goes beyond the firm-wide program can be taken with prior approval from the employee's director and the CFO
- Travel related expenses for specialized CPE must be approved by the director and CFO prior to the travel occurring
- Accreditations, other than the CPA designation, that the employee wants and that their director and CFO approves can be reimbursed, however:

- Exams must be passed before reimbursement is provided
- Study materials are not covered, unless approved by CFO
- If employee resigns from the firm within two years of reimbursement, the employee will pay the firm back for expenses the firm incurred to acquire the accreditation
- Reference materials that an employee wants that would assist with day-to-day operations can be covered with approval from their director and CFO
- Webinars that an employee wants that would assist with day-to-day operations can be covered with prior approval from their director and CFO

The firm also covers the following employee expenses:

- CPA license renewal
- AICPA membership (Directors only, exceptions may apply)
- NCACPA membership
- NC Privilege license

Carter, P.C. regular full-time employees will be given time off to sit for the CPA exam. This time off will not count against the employees PTO.

## **SECTION 7**

### **EMPLOYEE COMMUNICATIONS**

#### **7.1 STAFF MEETINGS**

Occasional staff meetings will be held. These informative meetings allow employees to be informed on recent company activities, changes in the workplace and employee recognition. Occasional meetings may be scheduled for specific topics such as a benefits review. All employees are expected to attend the Staff Meetings.

#### **7.2 BULLETIN BOARDS**

Bulletin boards placed in and around the office provide employees access to important posted information and announcements. Related client publications may be posted as well.

#### **7.3 SUGGESTION BOX**

Carter, P.C. encourages employees who have suggestions to speak with their director. The President/CEO and Treasurer/CFO will always have an “open door” policy for any employee who wants to talk. Discussions of a private nature will be honored respectfully and treated as such.

#### **7.4 PROCEDURE FOR HANDLING COMPLAINTS**

Under normal working conditions, employees who have a job-related problem, question or complaint should first discuss it with their director. At this level, employees usually reach the simplest, quickest, and most satisfactory solution. If the employee and director do not solve the problem, Carter, P.C. encourages employees to contact the CFO and the Human Resources Representative.

## **7.5 REPRESENTING THE FIRM**

Opinions about the financial soundness of our clients are limited to the official results of our engagements and are to be communicated only to authorized personnel. No individual employee may pass their personal opinion off as the firm's official opinion. Violation of this will result in termination from Carter, P.C.

When a client gives us permission to serve as a reference, only the CEO or his appointed surrogate is allowed to communicate on behalf of the firm. Violation of this policy will result in termination.

If a former employee wants to use Carter, P.C. as a reference, only the CFO is authorized to speak on behalf of Carter, P.C. All requests to answer questions about a former employee should be forwarded to the CFO. Individual employees are not authorized to represent Carter, P.C. as a reference for former employees.

If an employee of a client wants to use a Carter, P.C. employee as a reference, it needs to be discussed first with the CEO and CFO. It is imperative that we are careful with this activity because it affects our independence and/or perception of independence. Letters of recommendation or serving as a reference for employees of clients, employees of former clients, or acquaintances are restricted to the President/CEO and Treasurer/CFO for representing the firm.

Carter, PC honors our individuals' personal opinions when it comes to issues that arise in the community. Only the President/CEO and the Treasurer/CFO can represent the firm's opinion on such issues. It is imperative that the individual make it clear that they do not have the authority to speak for the firm, and the individual needs to remove any ambiguity if they could be perceived to be speaking on behalf of the firm. Violation of this could result in termination and the pursuit of restitution of any resulting damages. This policy applies to oral communications as well as written communications and all communications via social media.

## **7.6 PHISHING**

“Phishing” is the term used to describe how people will attempt to get information under the guise of something else via the telephone or e-mail. Most of the scams are easy to recognize, but some are subtler. We get multiple calls a week asking for things like “confirmation of our address” for a free subscription or for a directory listing. As a matter of company policy, forward any such calls or e-mails to the CFO; do not offer any information on the company, employees, clients or yourself.

Tax Department: If you are asked to confirm income or other information from a client's tax return, send the request to the CFO. We never confirm any client information for a third party without written permission from the client. If you receive a request to send a copy of a return to a third party; it is company policy to send copies only to the client. The client can send it to the third party.

All emails should be approached with caution. Never open an attachment or click a link within an email unless you are absolutely positive you know what it is. Verify any emails with the sender if anything looks suspicious. It is better to delete a valid email than to open an email with a virus.

Phishing is an ever evolving scam to get data. In addition to links and attachments that contain viruses or spyware, phishing includes surveys or polls via email and phone calls. Do not participate. Protect our information.

Email addresses can be disguised with names of our employees. Typically, the email contains an urgent request to send data or money. If any email appears to have an odd request, verify the request with the sender in person or on the phone. Be skeptical.

Forward all suspicious emails and phone calls to the CFO, including telemarketing calls.

I have read the Carter P.C. Employee Manual and agree to abide by the Carter, P.C. Employee Manual.

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Employee Signature

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Date

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Print employee name

Witnessed by:

---

Business Representative

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Date