

Information:

Drawer: Accounts Payable - Invoices  
Vendor Number: 1181127  
Vendor Name: AICPA-North Carolina  
Invoice Number: 001522086/063021  
Invoice Date: 06/30/21  
PO Number:  
Check Number: 0283525  
Check Amount: \$ 485.00  
Check Date: 07/27/2021  
Department ID: 00835  
Reviewer Name:  
Voucher Number: V0690572  
Redaction Type: Other  
Document Type: AP Invoice-3 Way/Pre-Approved

Document Below

-----  
From: Cassel, Adrienne <cassel@cod.edu>  
Sent: Wed Jul 14 11:42:32 CDT 2021  
To: invoicing@cod.edu  
CC: fryetr@cod.edu  
Subject: [REDACTED]  
-----

Please process the attached payment. Thank you.

Adrienne Cassel  
Human Resources, Compensation Specialist  
College of DuPage  
425 Fawell Blvd.  
Glen Ellyn, IL 60137  
(630) 942-4233

[attachment: [REDACTED].pdf]

## Professional Development Request for Administrators

# AP VERIFIED

This form must be signed and approved **before** enrolling in courses, workshops, seminars or submitting requests for professional dues or periodical subscriptions. **Requests submitted without prior approval are not eligible for reimbursement or course credit.** Please refer to the "Concur Professional Development Procedure" in the *Human Resources* manual to complete your request/expense.

Employee Name: \_\_\_\_\_ Colleague ID: \_\_\_\_\_

Department: \_\_\_\_\_ Office: \_\_\_\_\_ Extension: 2200 Date: 07/13/21

☐ REIMBURSEMENT REQUEST or ☒ PRE-PAYMENT REQUEST†

- ☐ Course/ Workshop/Conference
 ☒ Dues/Subscriptions
 ☐ Work Related Books
 ☐ Travel\*
- ☐ COD Health Club
 ☐ COD non-credit classes including wellness/fitness classes
- ☐ \*\*Non-COD Health Club
 ☐ \*\*Non-COD Fitness/Wellness Classes

*\*\*These are taxable to the employee*

Title/Sponsor: Association of International Certified Professional Accountants (AICPA), Vendor # 1181127

Date of Event: \_\_\_\_\_ Period covered: 8/1/21 - 7/31/22 Tuition, Registration, Dues, Subscription Fee: \$ 485.00

Is this job related: ☒ Yes ☐ No Travel: \$ \_\_\_\_\_

☒ Approved ☐ Not Approved: Maureen Dunne Date: 07/14/21  
VP Signature

*\*Effective August 2012, up to \$600.00 per year (of the \$1850.00) may be used for pre-approved travel related expenses in accordance with College Travel Policies.*

**†When requesting a pre-payment, attach a registration form or invoice to this form. If using Concur, please contact Accounts Payable for payment.**  
If I receive an advance, I understand I must produce evidence of satisfactory completion of the course or seminar within 60 days. Failure to do this will result in the cost of the course or seminar being deducted from my paycheck. \_\_\_\_\_ (Initial here)

**Return this signed form along with attachments showing proof of payment  
and/or proof of satisfactory completion to Human Resources.**

HR USE ONLY	
Amount of reimbursement: \$ 485.00	Date request sent to Accounts Payable: 7/14/21
Date request approved: _____	Date expense approved: _____
HR Approval: A. Cassel	Account #01-90-00835-52090-15: Administrator Tuition XAccount #01-90-00835-52090-20: Administrator Dues

## Professional Development and Renewal Fund Request Procedure

For any reimbursement requiring payment for travel expenses, employee **MUST** use Concur. If no travel reimbursement is requested, employee may send the paper form to Human Resources for manual processing.

1. Complete the information requested on the form and have it signed by your supervisor and department authorized budget signatory.
2. Submit a request in Concur, attaching your approved Professional Development form and allocating the expenses to the appropriate funding source. (For professional development, use department 00835, function 90). *When completing your header in Concur, be sure to choose "Request Type 2" to ensure proper routing.*
3. Once approval process is complete, employee may register for the class/conference/seminar.
4. Upon completion, submit an expense report through Concur, attaching approved Professional Development form, proof of payment and proof of attendance. Allocate expenses to the appropriate funding source. *Again, be sure you choose "Report Type 2" in your header to ensure proper routing.*

### For Pre-Payments:

1. Complete the information requested on the form, check the appropriate box indicating you are requesting a pre-payment, and initial the statement that is in italics underneath. Submit the request in Concur, attaching the form and invoice, and allocating the expenses to the appropriate funding source.
2. Once the approval process is complete, contact Accounts Payable to make the payment. **Please note: Concur will NOT automatically make the payment — you must contact A/P to do that.**
3. Within 60 days of completion, put through an expense report in Concur, attaching Professional Development Form, proof of payment (indicating that it was "company paid") and proof of attendance. Human Resources will authorize deductions of pre-payments from payroll if evidence of completion is not submitted within 60 days.

\*For pre-payments not using Concur, a check will be made payable to the sponsor/organization and will be returned to the employee.



## Renewal statement

Aug. 1, 2021–July 31, 2022

Member number

Payment due date

July 31, 2021

Billing date

June 30, 2021

Renew your  
membership today!

Important: Please visit [aicpa.org/myaccount](https://aicpa.org/myaccount)  
to pay by credit/debit card.

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on the work you do every day and to  
challenge you to seize that next  
career milestone!

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Center

888.777.7077

[aicpa.org](https://aicpa.org)

Chat with us online.

Monday–Thursday

9am–8pm ET and

Friday 9am–6pm ET

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888.777.7077

[AICPAStore.com](https://AICPAStore.com)

Library Services

866.806.2133

[aicpalib@olemiss.edu](mailto:aicpalib@olemiss.edu)



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savings on travel, technology, office  
supplies, shipping and more.



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members through temporary  
periods of financial hardship.  
Visit [aicpa.org/benevolentfund](https://aicpa.org/benevolentfund).

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Membership cost is based on a combination of your membership type and employment status. To make changes to your account, please visit [aicpa.org/myaccount](http://aicpa.org/myaccount) or contact AICPA Member Service.

Voting member	Position			
	Partner, executive, officer/C-suite (CEO, COO, etc.) and sole practitioners*	Director, manager and staff	Education: Faculty, administration and staff	Government: Federal, state, local or international
Regular: Available to CPAs, whether current or previously certified/licensed	\$485	\$295	\$295	\$295

Associate and Affiliate member	Rate
Associate: Available to individuals who passed the Uniform CPA Exam and have not been certified or licensed	\$295
Non-CPA Associate: Available to individuals who have not passed the Uniform CPA Exam or the International Qualification Exam	\$295
CPA Exam Candidate Affiliate: Available to individuals who intend to sit for or are in the process of sitting for the Uniform CPA Exam.	\$90

Other	Rate
Retired: Available to Regular members who reach full retirement age as determined by the Social Security Administration, and if employed working as a professional fewer than 20 hours per week on average	\$155
Temporarily left the workforce (TLW): Available to Regular and Associate members who are not working because of unemployment or leave for medical, family or full-time education	\$155

Regular members cannot change to Associate member status. If you are not eligible for Regular member status, please contact Member Service at 888.777.7077.

**\*Public accounting position changes:** Changes to senior-level members in U.S. public accounting firms may require approval from our Peer Review Program and cannot be submitted online. Please contact Member Service at 888.777.7077.

Post Office regulations require that we ascribe a portion of membership dues to the cost of the publications we provide as part of membership. These publications, which contain important professional information such as pronouncements and standards, are essential to all members and therefore cannot be unbundled from the annual dues.

Dues for each fiscal year include a subscription to the *Journal of Accountancy* (\$34.50).

**Important notice about voluntary contributions to the AICPA PAC**

The PAC enables the AICPA to have a voice in issues affecting the profession and contribute to federal candidates who understand issues of importance to CPAs and the business community.

AICPA member contributions to the AICPA Political Action Committee (PAC) are voluntary. Contributions are used for political purposes. The amounts shown are only a suggestion. Members may give more or less than the suggested amount. A member not wishing to make a PAC contribution should deduct the suggested amount from the total shown on the dues bill. The AICPA will not look upon any member with favor, or disfavor, because of the amount of the contribution or a decision to make no contribution.

**Restrictions — please read**

The PAC does not accept cash. It accepts individual member contributions made only by personal check, personal credit card, or check or credit card in the name of a sole proprietorship. A contribution made by a corporate or partnership check or credit card will not be deposited to the PAC, but to a separate (non-PAC) account used to pay PAC administrative expenses. Accordingly, members are urged to make contributions by personal check or credit card, or by a check or credit card in the name of a sole proprietorship. The PAC can accept contributions aggregating up to \$5,000 per calendar year from an individual member (including a sole proprietorship).

Federal law provides the following:

1. Contributions by corporations (including professional corporations), foreign nationals and federal contractors are prohibited.
2. Contributions to the AICPA PAC are not deductible as charitable contributions for federal income tax purposes.
3. Federal law requires the PAC to report the name, mailing address, occupation and employer for each individual whose contributions aggregate in excess of \$200 in a calendar year.

**Notes about contributions**

AICPA dues may be deducted as a business expense but not as a charitable contribution. Four percent of net dues are not deductible in accordance with IRC Sec. 6033. Contributions to the AICPA Foundation and the Benevolent Fund are tax-deductible as charitable contributions. The AICPA federal tax identification number is 13-0432265.

-----  
From: Zerrudo, Maria <zerrudom@cod.edu>  
Sent: Tue Jul 27 07:01:30 CDT 2021  
To: invoicing@cod.edu  
CC:  
Subject: FW: Dr. Caputo's Professional Development Dues Payment  
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**From:** Frye, Tracey <fryetr@cod.edu>  
**Sent:** Tuesday, July 27, 2021 7:01 AM  
**To:** Zerrudo, Maria <zerrudom@cod.edu>  
**Subject:** Dr. Caputo's Professional Development Dues Payment  
**Importance:** High

Marivic,

Below is the address to send the check for the AICPA. Can you provide me with the check # so that I may alert them that it is on its way?

Again, we will need to get this processed ASAP so that it can arrive by July 31.

Thank you!



Tracey Frye  
Executive Assistant to the President  
College of DuPage  
425 Fawell Blvd. | SRC 2135 | Glen Ellyn, IL 60137-6599  
phone 630.942.2201 | fax 630.942.2869 | [fryetr@cod.edu](mailto:fryetr@cod.edu)

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**From:** [service@aicpa.org](mailto:service@aicpa.org) <[service@aicpa.org](mailto:service@aicpa.org)>  
**Sent:** Tuesday, July 27, 2021 1:27 AM  
**To:** Frye, Tracey <[fryetr@cod.edu](mailto:fryetr@cod.edu)>  
**Subject:** [External] RE: Association Support Case Created: Case#00669232

CAUTION: This email originated from outside of COD's system. Do not click links, open attachments, or respond with sensitive information unless you recognize the sender and know the content is safe.

Hi Tracey,



Thank you for email regarding the dues remittance address.

You may remit payment via mail by sending your check payment and remittance slip to the following address:

AICPA Dues Processing  
P.O. Box 37049  
Boone, IA 50037-0049

Dues for the 2021-2022 membership year must be received on or before July 31, 2021. Payments received after this date may incur a late fee.

If you require any further assistance, please reply to this email, reach out via chat, or call Member Service at 888.777.707safe7, 9 am-8 pm ET, Monday-Thursday, and 9 am-6 pm on Friday.

Thank you for contacting the AICPA. We appreciate your time and look forward to serving you in the future.

Regards,

Sathiya

[Association](#) | [AICPA](#) | [CIMA](#)

AICPA Member Service: 888.777.7077 or [service@aicpa.org](mailto:service@aicpa.org)

CIMA: [cimaglobal.com/contact-us](http://cimaglobal.com/contact-us)



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----- Original Message -----

From: [no-reply@aicpa-cima.com](mailto:no-reply@aicpa-cima.com) [[no-reply@aicpa-cima.com](mailto:no-reply@aicpa-cima.com)]

Sent: 7/27/2021 6:32 AM

To: [fryetr@cod.edu](mailto:fryetr@cod.edu)

Subject: Association Support Case Created: Case#00669232

Thank you for contacting the Association. We have received your inquiry. Due to heavy email volume, email responses may be delayed. For immediate resolution, please call or chat with us!

Your case reference # is: 00669232

ref:\_00D41dPLn.\_5002M1IU1AF:ref





**College of DuPage**

-----  
From: Zerrudo, Maria <zerrudom@cod.edu>  
Sent: Tue Jul 27 15:22:09 CDT 2021  
To: invoicing@cod.edu  
CC:  
Subject: FW: Dr. Caputo's Professional Development Dues Payment  
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**From:** Frye, Tracey <fryetr@cod.edu>  
**Sent:** Tuesday, July 27, 2021 8:24 AM  
**To:** Zerrudo, Maria <zerrudom@cod.edu>  
**Subject:** FW: Dr. Caputo's Professional Development Dues Payment

Marivic,

Below you will find the approval from Ellen Roberts to cut a manual check. This payment needs to be sent ASAP.

Please provide me with the check # so that I may share it with AICPA to alert them that payment is on its way. I am hoping that they will accept this and not impose the \$30 late fee if the payment is not received by July 31.



Tracey Frye  
Executive Assistant to the President  
College of DuPage  
425 Fawell Blvd. | SRC 2135 | Glen Ellyn, IL 60137-6599  
phone 630.942.2201 | fax 630.942.2869 | [fryetr@cod.edu](mailto:fryetr@cod.edu)

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---

**From:** Roberts, Ellen <[roberts@cod.edu](mailto:roberts@cod.edu)>  
**Sent:** Tuesday, July 27, 2021 8:22 AM  
**To:** Frye, Tracey <[fryetr@cod.edu](mailto:fryetr@cod.edu)>  
**Subject:** FW: Dr. Caputo's Professional Development Dues Payment

Good morning, Tracey –

I've approved the manual check request on the first page of the renewal statement attached.

Thank you, and enjoy your day.

Ellen

Ellen M. Roberts  
Vice President, Administrative Affairs  
**College of DuPage**

425 Fawell Blvd.  
Glen Ellyn, IL 60137  
[roberts@cod.edu](mailto:roberts@cod.edu)  
630-942-2218

---

**From:** Frye, Tracey <[fryetr@cod.edu](mailto:fryetr@cod.edu)>  
**Sent:** Tuesday, July 27, 2021 8:18 AM  
**To:** Roberts, Ellen <[roberts@cod.edu](mailto:roberts@cod.edu)>  
**Subject:** Dr. Caputo's Professional Development Dues Payment

Good morning, Ellen.

I would like to request approval for a manual check to be processed for Dr. Caputo's attached Professional Development Dues Payment. Although the payment request was sent to Accounts Payable on July 14 by Human Resources, I learned yesterday that it will not be disbursed until the next check run on August 11.

The AICPA has stated that a \$30 late fee will be imposed if this payment is not received by July 31, hence why I am requesting that a manual check be disbursed immediately. I will follow up with the AICPA and indicate that payment is on its way hopeful that they will not impose the late fee.

Thank you,



Tracey Frye  
Executive Assistant to the President  
College of DuPage  
425 Fawell Blvd. | SRC 2135 | Glen Ellyn, IL 60137-6599  
phone 630.942.2201 | fax 630.942.2869 | [fryetr@cod.edu](mailto:fryetr@cod.edu)

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**From:** Cassel, Adrienne <[cassel@cod.edu](mailto:cassel@cod.edu)>  
**Sent:** Wednesday, July 14, 2021 11:43 AM  
**To:** Invoicing <[invoicing@cod.edu](mailto:invoicing@cod.edu)>  
**Cc:** Frye, Tracey <[fryetr@cod.edu](mailto:fryetr@cod.edu)>  
**Subject:** PD - B. Caputo

Please process the attached payment. Thank you.

Adrienne Cassel  
Human Resources, Compensation Specialist  
College of DuPage  
425 Fawell Blvd.  
Glen Ellyn, IL 60137  
(630) 942-4233

[attachment: PD Caputo B. AICPA.pdf]



**College of DuPage**

## Professional Development Request for Administrators

This form must be signed and approved **before** enrolling in courses, workshops, seminars or submitting requests for professional dues or periodical subscriptions. **Requests submitted without prior approval are not eligible for reimbursement or course credit.** Please refer to the "Concur Professional Development Procedure" in the Forms Library to complete your request/expense.

Employee Name: Brian W. Caputo Colleague ID#: 1514652

Department: Office of the President Extension: 2200 Date: 07/13/21

☐ REIMBURSEMENT REQUEST or ☒ PRE-PAYMENT REQUEST†

- ☐ Course/ Workshop/Conference
 ☒ Dues/Subscriptions
 ☐ Work Related Books
 ☐ Travel\*
- ☐ COD Health Club
 ☐ COD non-credit classes including wellness/fitness classes
- ☐ \*\*Non-COD Health Club
 ☐ \*\*Non-COD Fitness/Wellness Classes

*\*\*These are taxable to the employee*

Title/Sponsor: Association of International Certified Professional Accountants (AICPA), Vendor # 1181127

Date of Event: Period covered: 8/1/21 - 7/31/22 Tuition, Registration, Dues, Subscription Fee: \$ 485.00

Is this job related: ☒ Yes ☐ No Travel: \$                     

☒ Approved ☐ Not Approved: Maureen Dunne Date: 07/14/21  
VP Signature

*\*Effective August 2012, up to \$600.00 per year (of the \$1850.00) may be used for pre-approved travel related expenses in accordance with College Travel Policies.*

**†When requesting a pre-payment, attach a registration form or invoice to this form. If using Concur, please contact Accounts Payable for payment.** If I receive an advance, I understand I must produce evidence of satisfactory completion of the course or seminar within 60 days. Failure to do this will result in the cost of the course or seminar being deducted from my paycheck.                      (Initial here)

**Return this signed form along with attachments showing proof of payment  
and/or proof of satisfactory completion to Human Resources.**

HR USE ONLY	
Amount of reimbursement: \$ <u>485.00</u>	Date request sent to Accounts Payable: <u>7/14/21</u>
Date request approved: <u>                    </u>	Date expense approved: <u>                    </u>
HR Approval: <u>A. Cassel</u>	Account #01-90-00835-52090-15: Administrator Tuition XAccount #01-90-00835-52090-20: Administrator Dues

## Professional Development and Renewal Fund Request Procedure

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2. Submit a request in Concur, attaching your approved Professional Development form and allocating the expenses to the appropriate funding source. (For professional development, use department 00835, function 90). *When completing your header in Concur, be sure to choose "Request Type 2" to ensure proper routing.*
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## Renewal statement

Aug. 1, 2021–July 31, 2022

Brian Caputo  
425 Fawell Blvd  
Glen Ellyn, IL 60137-6599

29977



Member number

001522086

Payment due date

July 31, 2021

Billing date

June 30, 2021

Renew your  
membership today!

Important: Please visit [aicpa.org/myaccount](http://aicpa.org/myaccount)  
to pay by credit/debit card.

Request for Manual Check by T. Frye 7.27.2021

**APPROVED**

By Ellen M. Roberts at 8:20 am, Jul 27, 2021

Online

[aicpa.org/myaccount](http://aicpa.org/myaccount)



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[aicpa.org](http://aicpa.org)

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Voting member	Position			
	Partner, executive, officer/C-suite (CEO, COO, etc.) and sole practitioners*	Director, manager and staff	Education: Faculty, administration and staff	Government: Federal, state, local or international
<b>Regular:</b> Available to CPAs, whether current or previously certified/licensed	\$485	\$295	\$295	\$295

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