

On May 8, 2013, PKF O'Connor Davies, a division of O'Connor Davies, LLP hosted the **4<sup>th</sup> Annual Private Club Executive Symposium: "Financial Issues and Trends Affecting Your Club."** Over 100 executives from private clubs in the New York Metropolitan area attended this event, which was held at The Greenwich Country Club in Greenwich, Connecticut.

Tom Blaney, Pat Halloran, Clare Cella, Chris Casini and Al Fiore, Partners of the Firm, hosted the event and provided the welcoming and closing remarks. The Partners also led the discussions on topical issues presented by the following industry leaders:

**Bob GaNun**, Benefit Specialist with Paypro Corporation, a payroll, HR, time and attendance and employee benefits solutions provider, presented the requirements for implementing the Patient Protection and Affordable Care Act (PPACA) and its effect on private clubs. He discussed, in detail, the individual and employer mandates as well as other significant requirements. Mr. GaNun also reviewed the numerous types of health plans to be implemented. For more information, please contact Mr. GaNun at [bganun@payprocorp.com](mailto:bganun@payprocorp.com) or 631.777.1100 ext. 278.

**Anthony J. Ferrante, Special Agent Bomb Technician with the Federal Bureau of Investigation (FBI)** led an informative discussion on critical infrastructure protection and how it applies to private clubs as well as individuals. In today's technology driven environment, the probability of being a victim of cyber fraud is very high. Special Agent Ferrante discussed several emerging online threats including compromised legitimate websites; robot networks (BotNets), which allow a hacker to connect multiple computers unknowingly to stage an attack; and spear phishing, which involves hackers requesting specific information such as social security numbers and passwords. In addition, Special Agent Ferrante stressed the importance of educating your employees and staff about the risks of cyber fraud and how to prevent them in the home and the workplace.

**Mary A. Gambardella**, Partner in the Stamford office of Wiggin and Dana LLP and Chair of the Labor, Employment & Benefits Department presented on employment issues for country clubs. Ms. Gambardella is a seasoned litigator with significant experience counseling and representing clients in a broad range of industries, including banking and financial institutions, manufacturing, pharmaceutical,

entertainment, marketing and market research, sales and insurance. During her presentation, Ms. Gambardella discussed the factors to be considered in classifying workers as independent contractors rather than as employees, and the potential liability resulting from misclassification of independent contractors. She also discussed the common myths regarding seasonal workers and the violations of federal and state wage and hour laws which result. For more information, please contact Ms. Gambardella at [mgambardella@wiggin.com](mailto:mgambardella@wiggin.com) or 203.363.7600.

**Sandy Weinberg**, Principal of PKF O'Connor Davies, reviewed the various revenue sources for which collection of sales and use taxes are required. He also discussed the tax implications of charging food services fees that are actually used for maintenance or restoration projects. For more information, please contact Mr. Weinberg at [sweinberg@odpkf.com](mailto:sweinberg@odpkf.com) or 203.323.2400.

**Garrett Higgins**, Partner of PKF O'Connor Davies, provided a summary of current club compliance issues being examined by the IRS including activities, annual reporting and other important policies. For more information, please contact Mr. Higgins at [ghiggins@odpkf.com](mailto:ghiggins@odpkf.com) or 914.381.8900.

#### **PKF O'Connor Davies, a division of O'Connor Davies, LLP**

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#### **Our Commitment to Private Clubs**

Private clubs operate in a unique business environment and they are constantly challenged to provide optimum quality and service while controlling costs. Private clubs must be aware of and ready to react to changes in government regulations, tax laws, operational advancements and member expectations. Our dedicated Private Club professionals include partners, managers and staff with highly specialized experience, education and training. Our team is current on the developing trends in the industry to assist our clients achieve their strategic goals for success. Our long history of serving the private club industry exemplifies our commitment to serving this community.

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