CPA Practice **Advisor**

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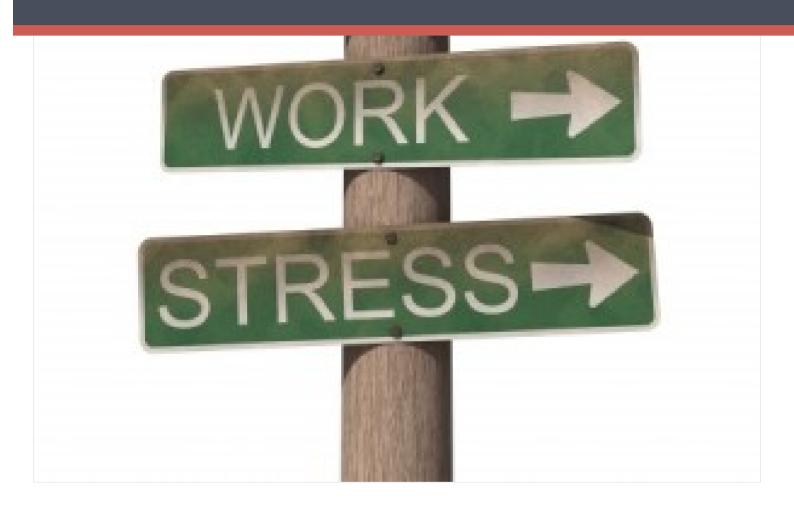
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Jan. 25, 2017

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The accounting firm Friedman LLP is implementing a formal Alternative Work Arrangement (AWA) program, which started on January 1st, 2017. The program formalizes processes for employees to craft working hours best suited to their needs and responsibilities. It includes a policy in which "busy season" weekend hours are no longer mandatory and are instead based on workload and client need.

The goal of the AWA is to eliminate the mystery surrounding flexible work hours and scheduling, formalizing the flexibility that is already practiced at Friedman. Highlights include:

• Everyday Workplace Practices: Friedman recognizes the need for periodic flexibility, which encourages employees to make up any lost time on another day.

This creates an environment of ownership, responsibility, and trust.

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○ Non-core hours

"We realize that our employees lead complex lives, with various, and at times conflicting, demands," said Harriet Greenberg, co-managing partner. "Our goal in formalizing this policy was to remind employees that we value their contributions and well-being. We don't believe a work environment should include unnecessary choices such as 'career or family,' or 'work or a fulfilling social life."

"It is impossible to overestimate the role all the people associated with Friedman have played in the firm's success over the decades, and management values and recognizes these contributions," continued co-managing partner Fred Berk. "The firm's efforts in this direction have included many initiatives to help employees balance professional success and a fulfilling personal life, such as our highly popular 'Summer Friday' program, which allows employees to compress the work week into four days and take Fridays off from Memorial Day through Labor Day."

Friedman's AWA program was the result of a collaborative firm-wide process. Focus groups were held in all offices with staff ranging from first-year workers to senior managers, providing diverse insights into the best way to meet scheduling needs. A driving factor for the new policy was technology; as the years have progressed and technology has advanced workers have had to become more responsive and "never really shutting off" their devices. This is a way to ensure that all employees meet their clients' needs in a responsive and effective manner.

"Much of what we have implemented in the new AWA mirrors what we as a firm have already been doing or working toward," pointed out Lindsay Gaal, director of human resources. "What was true in spirit was worth also making true on paper, and we committed ourselves to soliciting employee feedback to incorporate a diversity of voices. We're excited for the Friedman family to begin any AWA they need and to

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