



## State Board of Certified Public Accountants of Louisiana

### Executive Director Position Description

#### Summary:

Louisiana Administrative Code 46:XIX §315 authorizes that the position of Executive Director shall manage the day-to-day affairs of the board's office, supervise the personnel of the board and perform such other duties as may be assigned from time to time by the board.

Interpersonal and intellectual competencies are required for this position including, but are not limited to the following:

1. Ability to plan and organize, take decisive action and drive results.
2. Ability to communicate information, build relationships, and educate others.
3. Ability to apply technical knowledge, read, analyze and interpret technical or complex information including legal statutes, analyze problems, and think creatively to develop strategies and solutions.
4. Demonstration of leadership ability, team-building skills, critical and strategic thinking.
5. Ability to interact, negotiate, and represent with board members, governmental bodies, organizations, and associations at the local, regional, state, and national levels.

Plans, directs, and oversees all aspects of the Board financial, operational, contractual, and human resource administration in accordance with state law and regulation. Delegated responsibility for examination, licensing, and enforcement functions that must comply with legislation, state regulation, and/or the policies of the Board. Develops, acquires, and implements systems and procedures to ensure high standard of efficiency and effectiveness. Recommends general policy and implements Board approved policy decisions.

Responsible for organizing, staffing, contracting, and managing the daily functions of the Board's office to ensure that candidates taking the CPA examination are qualified to do so; that license applicants are qualified for licensure, and that those seeking reinstatement of licensure are qualified. Supervises administration of the continuing professional education (CPE) program in accordance with Board rules; provides general oversight of the peer review compliance, enforcement programs and investigations; and, serves as official custodian of records.

Directly supervises Deputy Director. As approved by Board at a duly called meeting, the position has been assigned "appointing authority" with respect to other employment positions of this agency and for those Civil Service personnel actions which are in the scope of such authority, subject to the following:

- The Board may rescind this assignment at any time at its sole discretion.
- The Board Chairman, Secretary, or Treasurer may suspend this assignment at any time if one or more of these officers conclude that a suspension is in the best interest of the agency. Subsequent to any such suspension by an officer, the Board will review the basis for the suspension and determine appropriate action.
- The Board retains appointing authority with respect to the Executive Director position.

### **Primary Duties and Responsibilities:**

As further detailed below, management and oversight of the following functions and activities:

Licensing  
 Compliance Programs  
 CPA examination  
 Investigation processes, enforcement and discipline  
 Board meetings  
 Rulemaking / Statute Changes  
 Financial reporting; budgeting; tax compliance  
 Personnel and Human Resources  
 Procurement, office & equipment leases, contracts  
 Website / Social Media / Stakeholder Communications  
 Information Systems  
 Communications

### **Duties and Responsibilities:**

Licensing of CPAs and Firms (initial, renewal, reinstatement)

Revise application and renewal forms as needed  
 Review and approve typical applications  
 Review and submit to Board applications with non-typical experience  
 Compose and sign license disapproval letters  
 Review or pre-approve CPE submitted for reinstatement applications  
 Call staff meetings, as may be needed, during renewal period  
 Approve / revise annual renewal and expiration notices

Continuing Professional Education (CPE) Compliance

Maintain CPE reporting form templates  
 Review FAQs and other CPE communications  
 Monitor receipt of reporting forms  
 Monitor desk review of reporting forms  
 Monitor statistical audit of CPE reports  
 Second review of audits of CPE reports  
 Ensure that CPAs are notified of deficiencies  
 Make recommendations to Board for required action

Coordinate submission and review of Ethic courses with vendors and Ethics committee as appointed by Board Chair

#### Peer Review Compliance

- General oversight of compliance program
- Recommend Board policy regarding non-compliance issues
- Approve agreements to restrict practice
- Make recommendations to Investigating Officer as needed

#### CPA examination candidate data and files

- Monitor and report to Board on exam activities (AICPA, NASBA, Prometric)
- Review and report on candidate files; passing rates; NASBA / CPAES reports
- Track and report candidate volume
- Review/approve exam candidate inquiries, as needed, for course acceptance, transcripts/education progress
- Refer or resolve extraordinary candidate problems, including felony-related issues
- Route candidate requests to Board for decisions when appropriate

#### Complaints, Investigations, Hearings, Administrative Proceedings

- Oversight of receipt and acknowledgment of complaints
- Initiate complaint (sign as complainant) when appropriate
- Assist in analyzing cases as needed
- Sign and certify official copies of administrative documents
- Monitor investigations' progress and caseloads
- Monitor attorney and staff follow up Board enforcement actions
- Notify involved parties of Board's decision to close an investigation
- Testify at hearings as needed

#### Board Meetings / Administrative Hearings

- Supervise preparation for Board meetings
- Approve agenda for meetings that are prepared with Deputy Director
- Attend and present agenda items
- Review draft of meeting minutes prior to circulation for Board approval
- Arrange for visitor, CPA, or applicant appearance before board when appropriate

#### Rulemaking / Statute Changes

- Monitor potential changes (NASBA UAA, Louisiana legislation, Board changes)
- Coordinate with Rules Committees as may be appointed by Board Chairman
- Draft Rules for Rules Committee and final Board approval
- Draft Statute changes for Board members and final approval
- Work with LCPA to present Statute changes and educate lawmakers
- Comply with State Administrative Procedure, particularly with rulemaking timeline

#### Financial reporting; Budgeting; Tax compliance

- Administer internal controls over records and finances
- Budgeting (prepare; review/approval by Board Treasurer; submit to Board; file as required)

- Supervise and review preparation of general and sub-ledgers
- Review and maintain financial statements / review with Board Treasurer
- Monitor expenditures and budget variances
- Approve purchase orders
- Approve vendor invoices, sign vendor checks
- Supervise and/or prepare of Annual Financial Report (AFR)
- Review and sign payroll tax returns
- Review preparation and annual filing of W-2s, W-3 and 1099s
- Review state reports (monthly, quarterly, semi-annually, annually as applicable)
- Coordinate annual audit by Legislative Auditor as primary contact

#### Employment and Personnel Supervision in accordance with Civil Service Rules

- Review applications and conduct interviews with Deputy Director
- Set initial compensation within approved ranges and guidelines
- Train and discipline in accordance with rules and policy
- Maintain staff policy manual
- Approval of staff performance planning and evaluation system procedures
- Second-level evaluator of administrative staff performance
- Approve annual and sick leave requests
- Approve and sign timesheets of Deputy Director
- Approve bi-weekly and monthly payroll
- Approve staff overtime and compensatory time as needed
- Monitor accumulated annual and sick leave balances; and, reconcile annually
- Maintain safety and emergency procedures; comply with building evacuation drills
- Follow federal regulations on ADA, FMLA and other applicable employment law

#### Procurement, office & equipment leases, contracts

- Plan and budget for capital improvements/expenditures
- Monitor compliance with State Property Control
- Acquire equipment leases on state approved contracts
- Procure maintenance and professional contracts as necessary
- Review professional and contract invoices for contract compliance
- Negotiate office lease (coordinate with Office of Facilities Planning/Leasing)
- Maintain and acquire computer hardware and software
- Continue to develop and expand functionality of licensee database

#### Website / Social Media / Stakeholder Communications

- Monitor and maintain content on website
- Provide new content for website
- Maintain social media account (Twitter)
- Generate and coordinate blast email communications (using NASBA)

#### Information Systems

- Maintain e-mail and voice-mail systems and procedures
- Maintain computer back-up systems
- Update configurations in database for annual renewals and expirations

## Communications

- Communicate with Board Chairman and Treasurer as needed
- Respond to phone and written inquiries regarding accountancy statutes and Board rules
- Respond to public record requests
- Provide guidance based on prior opinions issued by Board (informal or advisory opinions)
- Prepare and make board presentations at Louisiana universities as requested
- Monitor legislative activity; communicate and comply with state executive and legislative branch as needed
- Maintain effective relationships with LCPA, AICPA, and NASBA
- Participate in NASBA conferences and committees

## **Working conditions, in general:**

Normal office environment with little or no exposure to excessive noise, dust, temperature and the like.

Majority of work performed in seated position at desk. Tasks include reading, writing, keyboard / typing, speaking on phone or in person, use of PC and laser printer, and calculator, which are all located on or adjacent to the desk.

Some local and state travel required. Out of state travel as necessary, approximately four times a year.

## **Non-essential functions:**

Moderate amount of photocopying, faxing, retrieval and re-filing of files, binders, booklets, etc. in file cabinets or on shelving within immediate offices. This involves operating electronic equipment, and the opening and closing standard and lateral office file cabinets, and lifting from less than a pound to three pounds of a folder of papers. May also involve standing, stretching, reaching, stooping, and bending.

Occasional moving or walking while carrying papers or file folders between offices, for the purpose of staff conferences and communications. Occasional standing or maintaining a stationary position during brief conferences, making copies, etc.