



CalCPA Board of Directors, Council and AICPA Council Position Job Descriptions: Roles & Responsibilities

CalCPA Board:

CalCPA Chair

The Chair is responsible for the overall, annual advancement of CalCPA goals and strategy. Working in close partnership with the President & Chief Executive Officer, and in collaboration with the Board of Directors, Council and CalCPA staff, the Chair ensures effective integration, implementation and execution of strategic plans.

Specifically, the Chair:

1. Serves as Chair of the Council.
2. Presides at all Council and Board of Director meetings.
3. Works collaboratively with the President & CEO to:
 - Ensure that the strategic plan is supported with the necessary budget, programming and resource allocation.
4. Serves as the primary CalCPA spokesperson to the membership, media and other audiences, as appropriate.
5. Ensures that Council members are adequately prepared and oriented to their roles and responsibilities, as well as helps facilitate leadership development that promotes a continued infusion of qualified, trained future leaders of CalCPA.
6. Communicates regularly with CalCPA members and leaders, in person and via appropriate electronic channels.
7. Serves as Chair of the President & CEO Goals and Performance Committee, and ensures confidentiality and completeness of the President & CEO's personnel file.
8. Provides leadership to the Council and the membership, articulating both a vision for the future and an understanding of strategic priorities.
9. Takes the initiative in the event that issues arise which require immediate action, consistent with guidelines established by the Board of Directors and Council.
10. Appoints all state committee chairs, as well as task force chairs and members, and makes other appointments of volunteer leaders as needed.
11. Responsible for the adequate involvement and reporting by the Board of Director Liaisons with state committees, chapters and task forces.
12. Attends Officer meetings prior to Board and Council meetings.
13. Serves on the Education Foundation Board of Trustees.



CalCPA First Vice Chair

The First Vice Chair is responsible for overall membership development, as well as helping to define CalCPA's future strategic direction. Working in partnership with the Chair and the President & Chief Executive Officer, and in collaboration with the Board of Directors, Council and CalCPA staff, the First Vice Chair ensures continuity of CalCPA's leadership, strategy and membership.

Specifically, the First Vice Chair:

1. Serves as Acting Chair of the Council, and presides at Council and Board of Directors meetings in absence of the Chair.
2. Helps advance and communicate overall member development.
3. Provides leadership to the Council, Board of Directors and membership, in collaboration with staff, concerning CalCPA's strategic plan, strategic priorities and enterprise risk management.
4. Works with the Secretary/Treasurer and CalCPA to update the strategic plan and ensure alignment with budgeted resources.
5. At the request of, or in the absence of, the Chair, serves as the spokesperson to the membership, media and other audiences and organizations, as appropriate, including the AICPA and state society forums.
6. Serves as a member of the President & CEO Goals and Performance Committee.
7. Attends Officer meetings prior to Board and Council meetings.
8. Carries out other assignments and appointments as mutually agreed upon with the Chair.

CalCPA Secretary/Treasurer

The Secretary/Treasurer is responsible for overseeing the financial status and reporting of CalCPA.

Specifically, the Secretary/Treasurer:

1. Serves on the Council and Board of Directors.
2. Chairs the Finance Committee.
3. Chairs the Investment Sub-Committee and monitors CalCPA's investments for conformity with investment and reserve policies.
4. Works with the CFO to review financial reports and present results to the Board and Council.
5. Works with CalCPA to lead the Finance Committee, Board and Council through the annual budget process.
6. Monitors the budget for alignment with CalCPA's strategic plan.
7. Monitors expense reports of the Chair and President & CEO.



8. Serves as a member of the President & CEO Goals and Performance Committee.
9. Keeping and/or ensuring accurate records of the proceedings at Board and Council meetings, and of all matters of which a record shall be ordered.
10. Attends Officer meetings prior to Board and Council meetings.

CalCPA Vice Chair

The Vice Chairs of CalCPA serve as members of the Council and Board of Directors. Working in partnership with the Chair, First Vice Chair, Secretary/Treasurer, President & Chief Executive Officer and CalCPA staff, the Vice Chairs provide continuity of CalCPA leadership.

Specifically, the Vice Chairs:

1. Work with the Chair to promote CalCPA statewide.
2. Serve as Board Liaisons, to chapters and/or state committees, as determined by the Chair.
 - Touch base periodically to ensure a two-way exchange of information, as well as monitor progress on strategic goals and opportunities (i.e., membership growth, student/educator outreach, etc.).
3. Participate in the annual strategic planning and enterprise risk management process.
4. Assume specific responsibilities assigned by the Chair.

CalCPA Council:

As the governing body of CalCPA, the Council is responsible for the overall fiscal, operational and long-term strategic advancement of CalCPA. The Council evaluates and approves measurable outcomes, evaluates progress and ensures that adequate resources are provided to achieve desired objectives.

Specifically, the Council:

1. Helps develop, and then adopts, the annual budget.
2. Monitors accomplishments and progress of the strategic plan and enterprise risk management.
3. Establishes broad policies for CalCPA, including membership, legislative, regulatory and public policy.
4. Communicates member needs, interests, opinions and perceptions, ensuring diverse points of view are represented in the decision-making process.
5. Communicates to members and chapters the activities, plans, accomplishments and offerings of CalCPA, encouraging participation and involvement.



6. Approves changes in the relationship of CalCPA with the Education Foundation, CAMICO, CalCPA Health, the CPA Political Action Committee and other affiliated organizations.
7. Represents member interests through oversight and monitoring of the Chair's activities, the Board of Directors and adherence to the strategic plan.
8. Provides leadership training, development and advancement opportunities for CalCPA.
9. Participates in and attends the three Council meetings each year.
 - Preparation includes at least two hours to review the materials in advance of each meeting and communication of relevant agenda content to chapters and other constituency groups.

CalCPA Council Member at Large

The member at large position is designed to increase member representation beyond the automatic Council seats that each chapter has available to them. The responsibilities of the Council focus on strategic plan monitoring and policy-making on behalf of the membership. Council members serve to represent what's best for the profession and the organization rather than the individual's own interest or gain.

The baseline requirements of the member at large position are:

- Attend the three Council meetings.
- Commit to be current on professional issues.
- Prepare in advance of meetings by reading meeting materials.
- Actively participant in discussions.

AICPA Council:

AICPA Council Representative

Elected through the CalCPA nominations process (and then recommended to the AICPA) to serve as one of the California delegates to AICPA Council, which establishes AICPA policies and procedures and enacts resolutions that are binding on the board of directors, officers, committees and staff. The AICPA makes the final selections.

- Active AICPA member.
- Attend three Council meetings, in March, May and October.
- Remain well-informed of developments within the profession and at the AICPA.
- Represent the best interests of the accounting profession and the public irrespective of any special interest, geographic, demographic or personal constituency.
- Prepare for and participate in all parts of the council meetings.



Time Commitments

Please note that the below are estimates and may vary (i.e. increase) based on your location and travel needs.

CalCPA Board of Directors (Overall)

See below for specifics about each position.

<u>Required Activities</u>	<u>Number of Days</u>
Board of Directors Meetings (Joint with Board of Trustees) <ul style="list-style-type: none">September, December and May	6
Council and Annual Business Meetings <ul style="list-style-type: none">July (2-days), November (virtual), January (2-days including CPA Day)	5
Board Liaison Program Visits <ul style="list-style-type: none">Based on Chapter and/or State Committee assignments, meeting / event dates	2 – 3
<u>Ad Hoc Activities</u>	<u>Number of Days</u>
Committee meetings, Task Force meetings, Budget approval, Chapter visits, conference calls, preparation and other miscellaneous duties	5 – 7
TOTAL ESTIMATED TIME COMMITMENT	18 – 21 Days

CalCPA Council

<u>Required Activities</u>	<u>Number of Days</u>
Council and Annual Business Meetings <ul style="list-style-type: none">July (2-days), November (virtual), January (2-days including CPA Day)	5
TOTAL ESTIMATED TIME COMMITMENT	5 Days

AICPA Council

<u>Required Activities</u>	<u>Number of Days</u>
AICPA Meetings <ul style="list-style-type: none">Three Council Meetings (May, October, March)	7
TOTAL ESTIMATED TIME COMMITMENT	7 Days



Chair

<u>Required Activities</u>	<u>Number of Days</u>
Board of Directors Meetings <ul style="list-style-type: none"> September, December and May 	6
Council and Annual Business Meetings <ul style="list-style-type: none"> July (2-days), November (virtual), January (2-days including CPA Day) 	5
Board of Trustees Meetings <ul style="list-style-type: none"> September, December and May 	Included in Board above
Finance Committee Meetings <ul style="list-style-type: none"> Two or three 1-2 hour virtual meetings One full-day in-person meeting 	2 - 3
CEO Goals and Performance Committee Meeting <ul style="list-style-type: none"> One 2-hour in-person meeting at the May Board meeting As needed planning and follow-up virtual meetings 	1
AICPA Meetings <ul style="list-style-type: none"> Three Council Meetings (May, October, March) 	7
<u>Recommended / Optional Activities</u>	<u>Number of Days</u>
Chapter Visits	0 – 14
State Committee Meetings	3 – 4
Finance Committee Meeting <ul style="list-style-type: none"> November/January budget review and approval 	1 - 2
Investment Committee Meetings (optional) <ul style="list-style-type: none"> Five 1-hour conference calls 	1
<u>Ad Hoc Activities</u>	<u>Number of Days</u>
Task Force meetings, conference calls, Board committee meetings, budget meetings, other miscellaneous duties and preparation	2 – 3
TOTAL ESTIMATED TIME COMMITMENT	28 – 46 Days



First Vice Chair

<u>Required Activities</u>	<u>Number of Days</u>
Board of Directors Meetings • September, December and May	6
Council and Annual Business Meetings • July (2-days), November (virtual), January (2-days including CPA Day)	5
CEO Goals and Performance Committee Meeting • One 2-hour in-person meeting at the May Board meeting • As needed planning and follow-up virtual meetings	1
AICPA Meetings (<i>only if on AICPA Council</i>) • Three Council Meetings (May, October, March)	7
AICPA & CPA/SEA Leadership Conference • In conjunction with October AICPA Council meeting	3
<u>Recommended / Optional Activities</u>	<u>Number of Days</u>
Finance Committee Meeting • November/January budget review and approval	1 - 2
<u>Ad Hoc Activities</u>	<u>Number of Days</u>
Task Force meetings, conference calls, Board committee meetings, budget meetings, other miscellaneous duties and preparation	2 - 3
TOTAL ESTIMATED TIME COMMITMENT	18 – 27 Days



Secretary/Treasurer

Required Activities	Number of Days
Board of Directors Meetings <ul style="list-style-type: none">• September, December and May	6
Council and Annual Business Meetings <ul style="list-style-type: none">• July (2-days), November (virtual), January (2-days including CPA Day)	5
Finance Committee Meetings <ul style="list-style-type: none">• Two or three 1- to 2-hour virtual meetings• One full-day in-person meeting• As needed planning and follow-up conference calls	2 – 4
Investment Committee Meetings <ul style="list-style-type: none">• Five 1-hour conference calls• As needed planning and follow-up conference calls	1 – 2
CEO Goals and Performance Committee Meeting <ul style="list-style-type: none">• One 2-hour in-person meeting at the May Board meeting• As needed planning and follow-up virtual meetings	1
AICPA Meetings (<i>only if on AICPA Council</i>) <ul style="list-style-type: none">• Three Council Meetings (May, October, March)	7
Ad Hoc Activities	Number of Days
Task Force meetings, conference calls, Board committee meetings, budget meetings, other miscellaneous duties and preparation	2 – 3
TOTAL ESTIMATED TIME COMMITMENT	17 – 28 Days



Vice Chairs and Council Representatives to the Board

Required Activities	Number of Days
Board of Directors Meetings • September, December and May	6
Council and Annual Business Meetings • July (2-days), November (virtual), January (2-days including CPA Day)	5
Board Liaison Program Visits • Based on Chapter and/or State Committee assignments, meeting / event dates	2 – 3
Recommended / Optional Activities	Number of Days
Finance Committee Meeting (optional) • November/January budget review and approval	1 - 2
Ad Hoc Activities	Number of Days
Task Force meetings, conference calls, Board committee meetings, budget meetings, other miscellaneous duties and preparation	2 – 3
TOTAL ESTIMATED TIME COMMITMENT	16 – 19 Days

Immediate Past Chair *(not an elected position; this is for reference only)*

Required Activities	Number of Days
Board of Directors Meetings • September, December and May	6
Council and Annual Business Meetings • July (2-days), November (virtual), January (2-days including CPA Day)	5
CEO Goals and Performance Committee Meeting • One 2-hour in-person meeting at the May Board meeting • As needed planning and follow-up virtual meetings	1
AICPA Meetings <i>(only if on AICPA Council)</i> • Three Council Meetings (May, October, March)	7
Ad Hoc Activities	Number of Days
Task Force meetings, conference calls, Board committee meetings, budget meetings, other miscellaneous duties and preparation	2 – 3
TOTAL ESTIMATED TIME COMMITMENT	13 – 22 Days



Reimbursement Policy

Board of Directors

Board of Directors members will be reimbursed for expenses, as defined below, to attend board meetings or subcommittee meetings.

This policy does not cover spouse/guest participation, except for the chair, immediate past chair, first vice chair, treasurer and other guests or their spouses at the discretion of the chair.

At meetings of the council, board members are treated the same as other council members.

Transportation

Airline fare should be coach or economy and maximum discounts should be sought whenever possible when making travel arrangements. In the event of a change in travel plans requested by CalCPA, change fees or ticket forfeiture expenses are reimbursable. Local auto travel will be reimbursed at the IRS established rate. Parking expenses, tolls, and transportation between the airport and the hotel will be reimbursed. If the hotel provides complimentary airport shuttle transportation, CalCPA will not reimburse committee members for alternate transportation. In instances where car rental is necessary, CalCPA will cover the costs of a reasonably priced rental car.

Accommodations

Hotel costs for a standard sleeping room will be paid for by CalCPA the number of nights specified in the meeting notice. If the meeting location is fairly remote and it is difficult for air transportation until the day after the meeting adjourns, one additional standard sleeping room night may be reimbursed.

Meals

All reasonable travel-related meals are reimbursed for the members of the board of directors. CalCPA will bill the committee member for spouse and guest dinners.

Reimbursement Forms

Requests for reimbursement are submitted by filling out an expense reimbursement voucher form and sending the form, including documentation, to the CEO.

Council

If an overnight stay is required, CalCPA pays for council members' lodging at CalCPA council meetings. CalCPA's executive office notifies all council members via email approximately one month before the council meeting of the date(s), time(s), location number of nights lodging to be paid by CalCPA, and the expiration date for the room block reserved by CalCPA.

To make room reservations the council member must call the designated hotel to reserve their room, using a credit card, before the expiration date of the hotel room block. If the reservation is made after the expiration date of the hotel room block and results in an increased room rate, CalCPA will charge the council member for the difference.



If the designated hotel has space, council members must stay at the designated hotel to be eligible for payment of lodging. Generally, CalCPA will not pay for a council member's lodging at any other facility. In the event that the designated hotel does not have sufficient space, council members will be reimbursed for the amount of the room charge at the designated substitute hotel.

The council member will be responsible for costs associated with reservation cancellations with less than 48-hours' notice and no-shows.

One-day Council Meeting

CalCPA does not usually pay for lodging costs. If the meeting times or location requires council members to arrive the night before the council meeting or stay the night after the meeting, then a one night's lodging at the designated hotel is paid for by CalCPA.

Two-day Council Meeting

One-night's lodging will be paid by CalCPA for the night between the two meeting days. If the meeting times or location require councilmembers to arrive the night before or to stay the day after the council meeting, two-night's lodging is paid by CalCPA.

Personal Expenses, Incidentals, Upgrades and Other Charges

At check-in council members are expected to present a credit card to cover personal expenses and incidentals. When checking out the member will be charged by the facility for food, honor bar, incidentals, and any additional room nights. The lodging and parking to be paid by CalCPA will be charged to a master bill and paid by CalCPA. Should a council member fail to provide for payment of personal expenses, CalCPA will bill the member for any such costs.