

# ACCOUNTANCY BOARD OF OHIO

## POLICIES AND PROCEDURES

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- POLICY 1.2 CONTINUING EDUCATION FOR BOARD MEMBERS
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*(Rescinded 11.4.2016)*
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- POLICY 3.4 DETERMINING THE AVERAGE COST OF COLLEGE EDUCATION AND MAXIMUM GRANT ALLOWANCE

SECTION: 1 ADMINISTRATIVE POLICIES AND PROCEDURES

POLICY: 1.1 EXECUTIVE DIRECTOR AUTHORITY

PRIOR EFFECTIVE DATES: FEBRUARY 21, 2014, NOVEMBER 4, 2016

AMENDED AND EFFECTIVE: APRIL 28, 2017

REVIEWED AND APPROVED:

  
Chair

4/28/17  
Date

  
Executive Director

04/28/2017  
Date

### **POLICY**

The Accountancy Board of Ohio (Board) shall appoint an Executive Director who will serve at the pleasure of the Board and hereby grants specific duties, responsibilities and authority to the Executive Director.

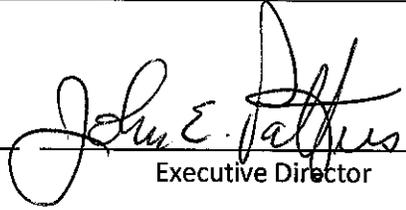
### **PROCEDURES AND BOARD-DELEGATED AUTHORITY**

1. The Executive Director shall be the chief executive officer of the Board and shall be responsible for the daily activities of its staff, operations, functions and other duties as stipulated.
2. The Executive Director shall comply with her/his primary duties as follows: Class title: Accountancy Board of Ohio Executive Director.
3. The Executive Director shall direct, plan, coordinate, and manage all program activities of the Board including human resources, fiscal, licensing, legislative, enforcement and public relations.
4. The Executive Director shall supervise and direct daily operations of the Board.
5. The Executive Director has the authority to alter or implement protocols and procedures specific to the administration of the Board office.
6. The Executive Director shall make decisions related to Board human resource issues. These include, but are not limited to, the hiring and termination of staff with concurrence of the Board Chair, providing initial and ongoing training, completing performance evaluations, approving leave, disciplining employees, encouraging ongoing professional development of staff, recommending salary, analyzing and planning for human resource needs and financial needs of the agency.
7. The Executive Director is hereby delegated authority by the Board to serve as the "appointing authority" with the express power to sign Personnel Actions to formally accept the resignation of an employee without Board action.
8. The Executive Director shall administer and coordinate all Board related fiscal activities. These include, but are not limited to, preparing budgets, approving expenditures, and tracking all financial records of the Board. In addition, the Executive Director will create, implement and maintain procedures for financial reconciliations, and review and monitoring of internal financial records and controls posted to the Ohio Administrative Knowledge System (OAKS) using electronic resources.

9. The Executive Director shall oversee all licensing activities. These include, but are not limited to, directing staff relative to admission to examination, issuance of initial licenses, license renewal and continuing education compliance.
10. The Executive Director shall serve as chief of enforcement and shall oversee all enforcement activities of the Board. These include, but are not limited to, coordinating with the supervising Board Member and investigative staff regarding investigations of licensees, registrants and unlicensed practitioners, and overseeing related actions as directed by the Board. The Board gives authority to the Executive Director to affix signature stamps of members of the Board on final adjudication orders in the absence of the member.
11. The Executive Director shall function as the Board's liaison in interactions with the Ohio General Assembly, state and federal government agencies, professional associations, the media and the general public.
12. The Executive Director shall attend legislative and administrative hearings as deemed necessary. The Executive Director shall not testify on behalf of the Board, on issues other than the operating budget, without express permission of the Board Chair or designee.
13. The Executive Director shall adopt the policies and procedures of the Department of Administrative Services (DAS) related to travel, sick time, personal time, payroll, vacation time and compensatory time for the Board and its staff.
14. The Executive Director shall ensure that the Board and staff are updated regarding any relevant changes to Board and DAS policies and procedures.
15. The Executive Director shall take appropriate action to ensure that all staff and members of the Board are being properly reimbursed for travel expenses. This includes coordinating initial and ongoing training pertaining to travel reimbursement to staff and Board members.
16. The Executive Director shall ensure that staff members are properly documenting their work hours through monitoring of submitted timesheets.
17. The Executive Director shall assure the maintenance of the Board website.
18. The Executive Director shall oversee the administration of Board meetings. Duties include setting agendas with the Chair, making physical arrangements, preparing meeting minutes and carrying out Board Directives.
19. The Executive Director is hereby delegated the authority to make decisions regarding qualifications for the CPA examination without Board action, including the ability to admit to the exam applicants by rounding up semester credits in excess of 149 to 150 and by approving extension requests to the CPA examination testing window. The Executive Director shall keep the Board informed of these decisions and their outcomes.

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| SECTION: 1             | ADMINISTRATIVE POLICIES AND PROCEDURES |
| POLICY: 1.2            | CONTINUING EDUCATION FOR BOARD MEMBERS |
| PRIOR EFFECTIVE DATES: | FEBRUARY 6, 2015                       |
| AMENDED AND EFFECTIVE: | NOVEMBER 4, 2016                       |

REVIEWED AND APPROVED:

|   |          |  |         |
|---|----------|--|---------|
|  | Nov 4 16 |  | 11-4-16 |
| Chair   | Date     | Executive Director   | Date    |

**POLICY**

Members serving on the Board may receive continuing education credit for attending Board meetings.

**PROCEDURES AND BOARD-DELEGATED AUTHORITY**

1. A CPA serving as a board member for the Accountancy Board of Ohio may receive up to four hours of CPE for scheduled Board meetings, not to exceed 28 hours annually.

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| SECTION: 1             | ADMINISTRATIVE POLICIES AND PROCEDURES |
| POLICY: 1.3            | OFFICE OVERSIGHT COMMITTEE             |
| PRIOR EFFECTIVE DATES: | DECEMBER 7, 1998 AND AUGUST 3, 2015    |
| AMENDED AND EFFECTIVE: | NOVEMBER 4, 2016                       |

REVIEWED AND APPROVED:

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| <br>Chair | Nov 4 16<br>Date | <br>Executive Director | 11-4-16<br>Date |
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**POLICY**

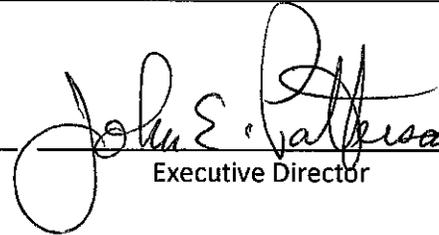
The Office Oversight Committee of the Accountancy Board of Ohio shall meet at the call of the committee Chairperson.

**PROCEDURES AND BOARD-DELEGATED AUTHORITY**

1. The Office Oversight Committee shall monitor the operations of the Board office and ensure that overall office operations are consistent with State regulations and policies. Issues governed by the collective bargaining agreement are not subject to review by the office oversight committee.
2. Employees may present any problem, question, or concern regarding office operations in writing to the Chairperson of the Office Oversight Committee.
3. Staff members may address the Office Oversight Committee for 3 to 5 minutes.
4. Any correspondence or communication, with regards to overall office operations, are subject to Ohio's public records act and Ohio's open meetings act.

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| SECTION: 1             | ADMINISTRATIVE POLICIES AND PROCEDURES |
| POLICY: 1.4            | CUSTOMER SERVICE STANDARDS             |
| PRIOR EFFECTIVE DATES: | AUGUST 2, 2015                         |
| AMENDED AND EFFECTIVE: | NOVEMBER 4, 2016                       |

REVIEWED AND APPROVED:

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|---|----------|--|---------|
|  | Nov 4 16 |  | 11-4-16 |
| Chair   | Date     | Executive Director   | Date    |

### **POLICY**

The purpose of this Policy is to establish uniform standards for the level of customer service provided by the Accountancy Board of Ohio in compliance with Senate Bill 2, 129th G.A. (Common Sense Initiative).

### **PROCEDURES AND BOARD-DELEGATED AUTHORITY**

#### **Customer Service Standards**

The Accountancy Board of Ohio (ABO) values and respects its customers and is committed to providing them with the highest quality of service. This high level of service is accomplished when all ABO employees commit to anticipating and meeting the needs of both internal and external customers and determining how best to meet them.

In order to provide this level of service, all ABO employees are expected to demonstrate the following:

1. Dedication to providing professional, courteous, and timely service.
2. Dedication to providing clear, concise and accurate information.
3. Philosophy of taking ownership for customer needs and following through to resolution.
4. Commitment to continuous improvement of services provided to our customers.

#### **Incorporation of Customer Service Standards**

Our commitment to providing the highest quality of customer service is also expressed in the following:

1. If applicable, the ABO will develop additional customer service standards for positions which include assigned duties that involve a significant level of contact with the public.
2. Regardless of assigned duties, every Supervisor and Manager employed by the ABO shall consider the level of customer service their employees provide when evaluating employee performance and determining overall performance ratings.



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| SECTION: 2             | TRAVEL            |
| POLICY: 2.1            | TRAVEL POLICY     |
| PRIOR EFFECTIVE DATES: | SEPTEMBER 6, 2013 |
| AMENDED AND EFFECTIVE: | NOVEMBER 4, 2016  |

REVIEWED AND APPROVED:

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|  | <u>Nov 4, 16</u> |  | <u>11-4-16</u> |
| Chair   | Date             | Executive Director   | Date           |

**POLICY**

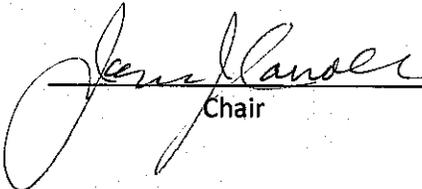
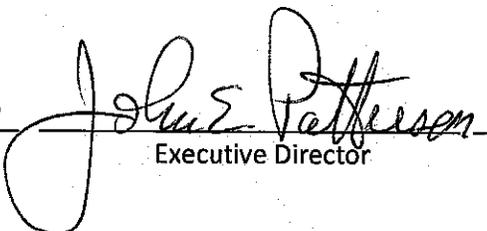
The Accountancy Board of Ohio (Board) shall designate the Executive Committee, consisting of the Chair, Vice Chair and Secretary, to approve all Board member travel.

**PROCEDURES AND BOARD-DELEGATED AUTHORITY**

1. The Executive Committee shall approve all Board member out-of-state travel.

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| SECTION: 3             | EDUCATION ASSISTANCE PROGRAM      |
| POLICY: 3.1            | APPLYING FOR EDUCATION ASSISTANCE |
| PRIOR EFFECTIVE DATES: | JUNE 13, 2014                     |
| AMENDED AND EFFECTIVE: | NOVEMBER 4, 2016                  |

REVIEWED AND APPROVED:

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|---|-------------------|--|-----------------|
| <br>Chair | Nov 4, 16<br>Date | <br>Executive Director | 11-4-16<br>Date |
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**POLICY**

The Accountancy Board of Ohio (Board) shall establish the following procedures for issuing commitments. Per Ohio Administrative Code 4701-17-02.

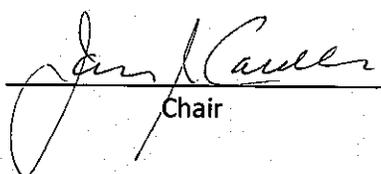
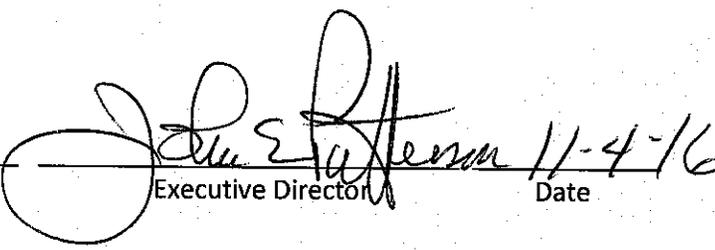
**PROCEDURES AND BOARD-DELEGATED AUTHORITY**

1. For a candidate to be eligible for Education Assistance all the following must apply:
  - a. A student must be a minority or demonstrate financial need and they must be enrolled in an Ohio college or university.
  - b. Academically, a student must have completed a minimum of 120 semester/180 quarter hours.
  - c. The student must be in good academic standing and considered an Ohio resident.

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| SECTION: 3             | EDUCATION ASSISTANCE PROGRAM                               |
| POLICY: 3.2            | PROCESSING COMMITMENT APPLICATION FOR EDUCATION ASSISTANCE |
| PRIOR EFFECTIVE DATES: | JUNE 13, 2014  |
| AMENDED AND EFFECTIVE: | NOVEMBER 4, 2016   |

REVIEWED AND APPROVED:

- Rescind -

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|  | NOV 4 16 |  | 11-4-16 |
| Chair   | Date     | Executive Director   | Date    |

**POLICY**

The Accountancy Board of Ohio (Board) shall appoint Board staff to review and evaluate applications for education assistance commitments.

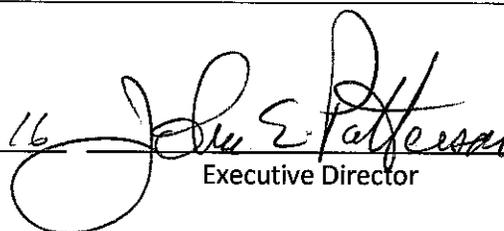
**PROCEDURES AND BOARD-DELEGATED AUTHORITY**

1. Application for an Education Assistance Commitment must be completed by the student and an Ohio university administrative official and must be accompanied by an official transcript from the Ohio college or university.
2. The completion of 60 hours or 90 quarter hours.
3. A copy of the most recent *Free Application for Federal Student Aid* (FAFSA) report including parental income unless a student is:
  - a. Twenty-four years of age
  - b. A graduate student
  - c. An active service member
  - d. Married
  - e. Able to claim any dependents
4. Executive Director or appointee shall sign off on all commitments.

- Rescind -

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| SECTION: 3             | EDUCATION ASSISTANCE PROGRAM               |
| POLICY: 3.3            | PROCESSING GRANT APPLICATIONS AND PAYMENTS |
| PRIOR EFFECTIVE DATES: | JUNE 13, 2014                              |
| AMENDED AND EFFECTIVE: | NOVEMBER 4, 2016                           |

REVIEWED AND APPROVED:

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| <br>Chair | Nov 4 16<br>Date | <br>Executive Director | 11-4-16<br>Date |
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### **POLICY**

The Accountancy Board of Ohio (Board) shall establish the following procedures for processing grant applications and payments.

### **PROCEDURES AND BOARD-DELEGATED AUTHORITY**

1. An application for Education Assistance Grant must be completed by the student and university administrative official and must be accompanied by an official transcript from the Ohio college or university along with the following:
  - a. The completion of 120 semester/180 quarter hours.
  - b. Class schedule for the current semester/quarter.
  - c. Official invoice from the college/university showing the current charges due for the term.
  - f. A copy of the most recent *Free Application for Federal Student Aid* (FAFSA) report including parental income unless a student is:
    1. Twenty-four years of age or older
    2. A graduate student
    3. An active service member
    4. Married
    5. Able to claim any dependents
2. Only those financial charges related to an applicant's education will be covered by the grant.
3. Grant payments will not be issued/reissued for a course previously paid for by the Board.
4. Once an applicant is eligible to sit for the exam, no further grant payments may be received.
5. Grant payments cannot exceed the amount of the commitment.
6. The Executive Director, or appointee, shall sign off on all grants.
7. All grants must be made payable to the college/university.

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| SECTION: 3             | EDUCATION ASSISTANCE PROGRAM  |
| POLICY: 3.4            | DETERMINING THE AVERAGE COST OF COLLEGE EDUCATION & MAXIMUM GRANT PAYABLE |
| PRIOR EFFECTIVE DATES: | JUNE 13, 2014   |
| AMENDED AND EFFECTIVE: | NOVEMBER 4, 2016  |

REVIEWED AND APPROVED:

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|---|-----------------|--|----------------|
|  | <i>Nov 4 16</i> |  | <i>11-4-16</i> |
| Chair   | Date            | Executive Director   | Date           |

**POLICY**

The Accountancy Board of Ohio (Board) shall establish the following procedures for issuing grants.

**PROCEDURES AND BOARD-DELEGATED AUTHORITY**

1. Each year, upon the release of the "Survey of Student Charges" from the Ohio Board of Regents, the Board will approve the expected university/college expense and the maximum grant payable.
2. Expected college expenses are determined by calculating the average of the six (6) highest in-state graduate degree tuitions and adding the average of the expected residence hall fees from the same six (6) colleges/universities.
3. The maximum grant payable will be the calculated using the expected college/university expense.
4. The approved adjustments will begin in January of the following year, or immediately upon approval, if an updated report from the Ohio Board of Regents is not available by the December Board meeting.
5. The Board has the authority, at any time, to decline the new average of university/college expenses based on the balance of the Education Assistance Fund.
6. Under no circumstance will the allocations exceed the budgeted amount.