

STATE OF NEW HAMPSHIRE

Honorarium or Expense Reimbursement Report (RSA 14-C)
For Legislators and Legislative Employees



RECEIVED

OCT 04 2017

NEW HAMPSHIRE DEPARTMENT OF STATE

Type or Print all Information Clearly:

Name: JIM LEO LARIVIERE Work Phone No.: 271-2785
Work Address: STATE HOUSE ROOM 102, CONCORD, NH
Office/Appointment/Employment held: LBAO - SENIOR AUDIT MANAGER

List the full name, post office address, occupation, and principal place of business, if any, of the source of any reportable honorarium, expense reimbursement, ticket or free admission to a political, charitable, or ceremonial event, or meals or beverages consumed at a meeting or event, the purpose of which is to discuss official business, with a value greater than \$50.

Source of Honorarium, Expense Reimbursement, Ticket or Free Admission, or Meals and/or Beverages:

Name of Source:
Post Office Address:
Occupation:
Principal Place of Business:

If the source is a Corporation or other Entity:

Name of Corporation or Entity: NH GENERAL COURT
Name of Person Representing the Corporation/Entity: JOYCE PHINNEY
Work Address of Person Representing the Corporation/Entity: STATE HOUSE, CONCORD, NH

I am reporting:

- A ticket or free admission received pursuant to RSA 14-C:4, I with value over \$50.00.
Meals and/or beverages consumed pursuant to RSA 14-C:4, II with value over \$50.00.
An Honorarium with value over \$50.00.

Value of Honorarium: Date Received: If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.

An Expense Reimbursement with value over \$50.00.

Value of Expense Reimbursement: \$100.00 Date Received: 9/29/17 If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.

For a report relating to an honorarium or expense reimbursement, you are required to attach a copy of the agenda or an equivalent document which addresses the subjects addressed and the time schedule of all activities at the event. Indicate below the names of the sponsors of activities in cases where they are not indicated on the agenda or equivalent document.

TURN OVER TO CONTINUE

Provide a brief description of the service or event that gave rise to this Honorarium, Expense Reimbursement, ticket or free admission to a political, charitable, or celebratory event, or meals or beverages:

SEMINAR TO MEET CONTINUED PROFESSIONAL EDUCATION (CPE)
REQUIREMENT BY AUDITING STANDARDS.

"I have read RSA 14-C and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."



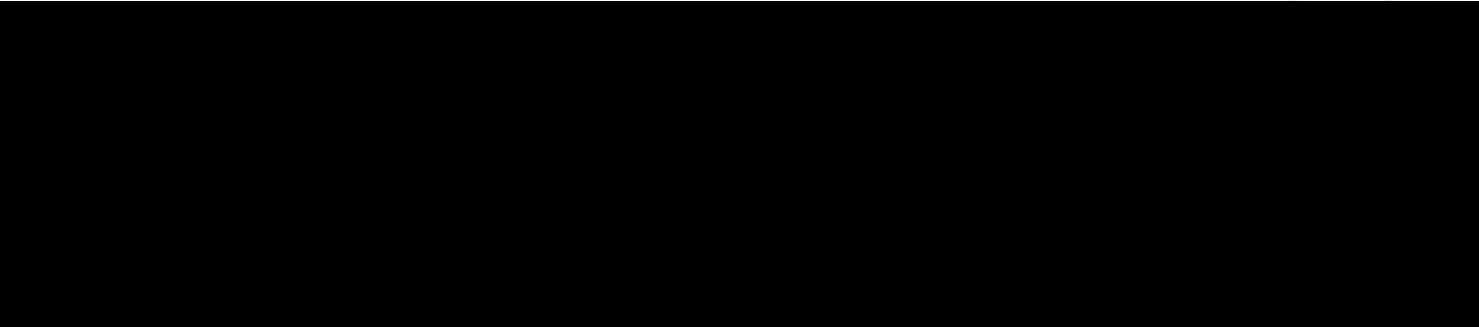
SIGNATURE OF FILER

9/26/17

DATE FILED

RSA 14-C:7 Penalty. Any person who knowingly fails to comply with the provisions of this chapter or knowingly files a false report shall be guilty of a misdemeanor.

Return to: Secretary of State's Office, State House Room 204, Concord, NH 03301



Information

2017 Winter Seminar: Fraud Risk and Ethics

Program Schedule

09/20/2017 08:30 AM - 04:10 PM (EDT)

Important Notice:

If you have any trouble viewing the content above, please see the Help tab for troubleshooting tips and technical support contact information.

Course Developer:

AGA Boston Chapter

Presentations by David L. Cotton, CPA, CFE, CGFM

Agenda

8:30 - 10:10 **Fraud Risk Management & COSO: Past, Present & Future**

10:10 - 10:25 Morning Break

10:25 - 11:45 **GAO's Fraud Risk Management Framework**

11:45 - 12:45 Lunch on your own

12:45 - 2:00 **Resolving Ethical Dilemmas—You Make the Call**

2:00 - 2:15 Afternoon Break

2:15 - 3:55 **Was It Fraud? If So, Who Did It?**

3:55 - 4:00 Closing Comments

Fraud Risk Management & COSO: Past, Present & Future [100 minutes]

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) began its existence with a focus on fraud. Soon, however, COSO shifted its attention to internal controls. ALL publicly-traded US companies (as well as most other organizations around the world) follow the COSO Internal Control Framework (ICF), initially published in 1992. COSO returned to its fraudfocused roots when it revised the ICF in 2013. COSO added 17 important principles, including Principle 8: The organization considers the potential for fraud in assessing risks to the

achievement of objectives. In response to COSO-follower needs for further guidance on assessing fraud risk, COSO (along with the ACFE) published a new **Fraud Risk Management Guide** in September 2016. This session will explain what this new fraud risk management guidance requires, what it portends for accountability professionals working for corporations and other organizations, and what it will mean for auditors. Every organization that uses the COSO ICF will benefit from this presentation on this important new guidance.

GAO's Fraud Risk Management Framework [75 minutes]

Fraud risk in government and governmental programs is different than fraud risk in the commercial sector. And managing this risk in government and governmental programs requires a different approach. To this end, the Government Accountability Office published a **Fraud Risk Management Framework** in 2015. The 2016 Fraud Reduction and Data Analytics Act now requires Federal agencies to incorporate the leading practices GAO's Framework. These concepts, principles, and leading practices are equally applicable to state and local governmental organizations. This session will explain how and why fraud risk in government is different and provide an overview of the GAO **Fraud Risk Management Framework**.

Resolving Ethical Dilemmas-You Make the Call [75 minutes]

If you said to a group of accountability professionals, "raise your hand if you are ethical," every hand would go up. Why, then, do we have ethical failures? One answer is that not everyone can agree on the "right" course of action to take in every situation. This session will explore several potential ethical dilemmas to determine how and why trained accountability professionals sometimes (often?) run afoul of our ethics principles.

Was It Fraud? If So, Who Did It? [100 minutes]

Fraud is characterized by deceit, deception, concealment, trickery, lies, cover-up, and often collusion. Should auditors *really* be expected to find fraud? Two powerful forensic tools can be used in finding fraud: *fraud brainstorming* and *expanded fraud inquiries*. This session will focus on the best ways to employ these two tools and discuss the skills needed to apply them effectively. The session will conclude with an in-depth case study exercise designed to give participants hands-on experience in applying both tools. Was a seemingly very successful not-for-profit organization the victim of one or more fraud perpetrators? If so, who did it, and how?