



State of New Hampshire
Department of Revenue Administration

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John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

October 16, 2015

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Pursuant to RSA 94:6, the Commissioner of the Department of Revenue Administration (DRA) respectfully requests to place Mr. Robert Labrecque at the maximum step of unclassified salary grade DD (NH First equivalent Step 6) earning \$78,591.34 annually, for the position of Field Audit Leader, position #9U597, unclassified salary grade DD, effective upon Governor & Council approval. Funding is 100% general funds.

EXPLANATION

Pursuant to RSA 94:6, in case of a new appointment to fill any vacancy the entrance salary shall be at the minimum of the established range unless, upon recommendation of the appointing authority, the Governor and Council shall establish, after due and proper investigation as to qualifications, a different entrance salary within the established range. DRA respectfully requests an entrance salary higher than the minimum salary within the established range of unclassified salary grade DD for Mr. Robert Labrecque, position #9U597, Field Audit Leader, within the Audit Division.

The Field Audit Leader position is responsible for conducting examinations of tax returns filed for the various taxes administered by the Department of Revenue Administration at the taxpayers' place of business. Such audits are generally for compliance under the business profits tax and business enterprise tax, but may include some analysis to determine compliance with other tax laws administered by the Department. Conducting an audit requires a broad understanding of the Internal Revenue Code, Internal Revenue Service regulations, court decisions in the area of federal and state taxation, generally accepted accounting principles and any specialized industry practices and procedures. Additionally, conducting audits at the taxpayers' place of business is the only time when a proper analysis of voluminous factual information can be prepared to determine a taxpayer's compliance with New Hampshire tax laws.

Mr. Labrecque has been employed by the Department of Revenue Administration for over 19 years, almost all of his tenure in the Audit Division. Mr. Labrecque currently performs as DRA's Lead Tobacco Tax Auditor, unclassified salary grade CC, earning \$74,639.01 annually. Compensation at Step 4 of unclassified salary grade DD, \$74,721.50, is nearly identical to his current salary. The Field Audit Leader position is intended to be a promotion, as it was established within the unclassified salary grade DD. The maximum step of unclassified salary range DD, \$78,591.34, is almost equal to a promotional progression for Mr. Labrecque.

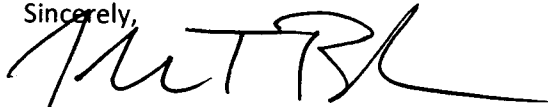
TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Mr. Labrecque possesses a Bachelor of Science in Accounting and has further continued his education by taking such courses as Financial Records Examination and Analysis and Financial Investigation Practical Skills, both through the National White Collar Crime Center.

Based upon Mr. Labrecque's education and experience, the Department believes that he should be placed into the Field Audit Leader position, #9U597, unclassified grade DD at maximum step (NH First equivalent Step 6), earning \$78,591.34 annually.

Sincerely,

A handwritten signature in black ink, appearing to read 'JTB', with a long horizontal flourish extending to the right.

John T. Beardmore
Commissioner

ROBERT L. LABRECQUE II

OBJECTIVE

Multi State Tax Auditor for the Department of Revenue Administration

EXPERIENCE

2013 - Present NH Department of Revenue Administration

Lead Tobacco Auditor

- Established policies and procedures to ensure the diligent enforcement of the Master Settlement Agreement.
- Supervised and trained subordinate auditors.
- Completed field audits of tobacco wholesalers inside and outside of New Hampshire.
- Performed multiple compliance reviews including seizure of untaxed tobacco products throughout the state.
- Implemented a training program throughout the state to train wholesale and retail tobacco licensees.

1996 - 2103 NH Department of Revenue Administration

Tax Auditor II, III, & IV

- Completed desk and field audits for multiple tax types including Tobacco, M&R, Business Enterprise and Business Profits Tax filings administered by the NH Department of Revenue.
- Partnered and worked closely with IRS auditors to complete joint audits as part of a project initiated by the Department of Revenue.
- Provided expert testimony for multiple tax related cases before the Hearings Officer and the Board of Tax and Land Appeals.

EDUCATION

1990 - 1993 Bentley College Waltham, MA
Bachelor of Arts in Accounting

2001 - 2002 National White Collar Crime Center Fairmont, WV
Financial Records Examination and Analysis
Financial Investigation Practical Skills