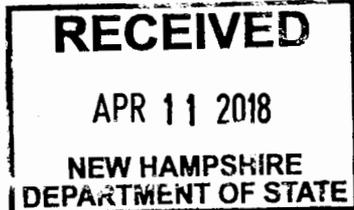


STATE OF NEW HAMPSHIRE

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



Type or Print all Information Clearly:

Name: Roberto Ruben Ryana Work Phone No.: 271-2785
First Middle Last

Work Address: 107 N. MAIN ST., State House, Room 102, Concord, NH 03301

Office/Appointment/Employment held: LBA Audit Division - Performance Auditor

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: _____
First Middle Last

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.* Exact Estimate

An Expense Reimbursement with value over \$50.00.

Value of Expense Reimbursement: 342.56 Date Received: 4-5-18 *If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.* Exact 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:

Reimbursement for study materials related to governmental auditing, specifically the CGAP certification. Materials included a study guide and on demand prep course.

"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

4-10-18
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

[REDACTED]



[My Dashboard \(https://ondemand.theiia.org/lms/index.php?r=site/index\)](https://ondemand.theiia.org/lms/index.php?r=site/index)

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[My Activities \(https://ondemand.theiia.org/lms/index.php?r=myActivities/index\)](https://ondemand.theiia.org/lms/index.php?r=myActivities/index)

[Course Catalog \(https://ondemand.theiia.org/lms/index.php?r=site/index&opt=catalog\)](https://ondemand.theiia.org/lms/index.php?r=site/index&opt=catalog)

[FAQs \(https://na.theiia.org/training/eLearning/Pages/ondemand-faq.aspx\)](https://na.theiia.org/training/eLearning/Pages/ondemand-faq.aspx)

[SIGN IN \(/lms/index.php?r=site/sso&sso_type=saml&ctz_offset=-14400\)](#)

CGAP Exam Prep Program



4

Total number of courses

If you are an ACGA Member, please select My Dashboard or Course Catalog from the top menu to receive ACGA Member pricing.

This four-course program prepares participants to sit for the Certified Government Audit Professional (CGAP) Exam. The program is based on source materials from The Institute of Internal Auditors (IIA), as well as the latest literature on the roles and expectations of government auditors in the current era of enhanced accountability in the public sector. All basic requirements to prepare for and pass the CGAP Exam are addressed in this program.

Each of the four domains in the CGAP Exam — Domain I: Standards, Governance, and Risk and Control Frameworks; Domain II: Government Auditing Practice; Domain III: Government Auditing Skills and Techniques; and Domain IV: Government Auditing Environment — are carefully reviewed and allow you to:

- Prepare to sit for the CGAP Exam.
- Understand and apply required standards for government auditing.
- Use current audit methodologies and techniques in government audits.
- Describe the government auditor's evolving role in accountability.

The CGAP Exam Prep Program (9 CPEs) includes:

- Domain I: Standards, Governance, and Risk and Control Frameworks
- Domain II: Government Auditing Practice
- Domain III: Government Auditing Skills and Techniques
- Domain IV: Government Auditing Environment

Upon purchase, the user has 180 days to complete these courses.

Public sector auditors face unique challenges every day. The Certified Government Auditing Professional (CGAP®) designation from The IIA prepares auditors to skillfully manage challenges related to everything from budget constraints to political and public pressures.

The CGAP® Exam Study Guide, 4th Edition has been updated and revised to give you a comprehensive and highly readable guide for passing the CGAP® exam.

Crucial information is presented for each of the four official exam domains:

- I. Standards, governance, and risk/control frameworks
- II. Government auditing practice
- III. Government auditing skills and techniques
- IV. Government auditing environment

The study materials are ideal for both the U.S. and the international version of the CGAP® exam. With current information and trends, explanatory examples, and useful tables, the CGAP® Exam Study Guide will not only help you pass the CGAP® exam, but also advance your career in government auditing.

For those auditors practicing outside the U.S., additional study is suggested only for Domain IV, the government auditing environment.