



Over \$1.6 billion to education

GOVERNOR Margaret Wood Hassan  
CHAIRMAN Debra M. Douglas  
COMMISSIONER Paul J. Holloway  
COMMISSIONER David L. Gelinias  
EXECUTIVE DIRECTOR Charles R. McIntyre

October 14, 2016

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

**REQUESTED ACTION**

The New Hampshire Lottery Commission requests to place an item on the Consent Calendar for the date November 16, 2016.

The New Hampshire Lottery Commission requests authorization to enter into an Educational Tuition Agreement and to pay costs not to exceed \$1,728.00 as follows:

<b>INSTITUTION:</b>	Online Southern New Hampshire University 2500 North River Road Manchester, NH 03106
<b>COURSES:</b>	Business Law II + Federal Taxation I
<b>COURSE DATE:</b>	January 2, 2017 – February 28, 2017
<b>EMPLOYEE:</b>	Sandy Goulet Agency Audit Manager
<b>DISTRIBUTION CODE:</b>	Funds to be encumbered from the following account: New Hampshire Lottery Commission, Lottery Division 06-083-083-830013-10290000 Training 066-500544
<b>TOTAL COURSES COST:</b>	\$1,728.00 (\$864.00 each course)
<b>STATE SHARE:</b>	\$1,728.00
<b>SOURCE OF FUNDS:</b>	Lottery fund



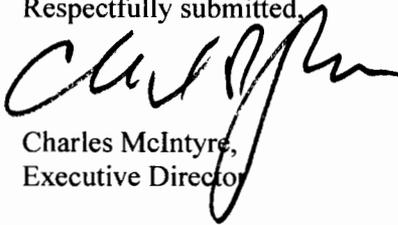
Live Free or Die

New Hampshire Lottery Commission 14 Integra Drive Concord, New Hampshire 03301  
TEL 603.271.3391 FAX 603.271.1160 TDD 1.800.735.2964 www.nhlottery.com

**EXPLANATION**

Sandy Goulet is currently an Agency Audit Manager at the New Hampshire Lottery Commission. She wishes to participate in two courses to enhance her skills in key areas of her position. Business Law II will explore bailments, sales, risk bearing, ethics, and forms of ownership and copyrights. Developing a greater understanding of these topics will aid her in preparing robust contracts for Games of Chance, charity, and bingo. The class will also cover the Fair Labor Standards Act, which will be a great resource in handling complaints and related issues with game operators and sub-contractors throughout the State. The second course, Federal Taxation I, will focus on tax planning, compliance, and reporting, which will assist Sandy in performing routine audits of bingo and Games of Chance. A final element of this curriculum is the study of the Internal Revenue Service's Form W-2G (Certain Gambling Winnings), essential to Sandy in preparing tax documents.

Respectfully submitted,



Charles McIntyre,  
Executive Director

CM:cn  
Enclosure



## REQUEST FOR TUITION ASSISTANCE

### Employee

Name:

Sandy C Goulet

Title:

Agency Audit Manager

### Educational Institution

Name:

SNHU online

Address:

2500 N River Rd, Manchester NH 03106

### Course Information

Title:

Business Law II

Credit Hours:

3

Dates From:

1/2/17

To:

2/28/17

Cost:

864.00

### Description:

This course is the study of ethic & business law. Emphasis on bailments, sales, risk bearing, forms of business ownership & copy rights. Requirements of frauds for sales. Objectives & coverage of the Fair Labor Standards Act.

### Justification and job relevance:

Bailment contract will help w/ GOC & charity contracts as well as Bingp. Fair labor standards Act will help with compliants that come in from charity personel. I will able to apply ethicae issues & laws covered for business decision making situations

I have read the Education Tuition Assistance Document (Current as of 12/1/14) and agree to the terms.

Employee Signature:

Sandy Goulet

Date:

9/19/16

### Approvals

Supervisor:

[Signature]

Deputy/Executive Director:

Governor & Council:



## REQUEST FOR TUITION ASSISTANCE

**Employee**

Name: Sandy Goulet  
Title: Agency Audit Manager

**Educational Institution**

Name: SNHU  
Address: 2500 N River Rd Manchester NH 03106

**Course Information**

Title: Federal Taxation I  
Credit Hours: 3  
Dates From: 1/2/17 To: 2/28/17  
Cost: 864.00

**Description:**

Study of federal taxes in accordance to the law as it relates to individuals and related entities. This includes tax planning, compliance, and reporting.

**Justification and job relevance:**

This class will help me in doing Audits in Bingo and Games of Chance as I need to know the laws pertaining WAG. I need to know amounts for each as well as how it should be reported to the IRS.

I have read the Education Tuition Assistance Document (Current as of 12/1/14) and agree to the terms.

Employee Signature: [Signature] Date: 9/21/16

**Approvals**

Supervisor: [Signature]  
Deputy/Executive Director: [Signature]  
Governor & Council: \_\_\_\_\_