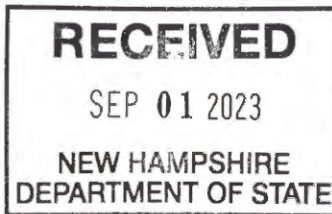


**STATE OF NEW HAMPSHIRE**  
Honorarium or Expense Reimbursement Report  
Executive Branch – RSA 15-B



Type or Print all Information Clearly:

Name: Robert J Lamberti Work Phone No. 603-271-8505  
First Middle Last

Work Address: 53 Regional Drive, Suite 200, Concord, NH 03301

Office/Appointment/Employment held: NH Banking Department/deputy general counsel

List the full name, post office address, occupation, and principal place of business, if any, of the source of any reportable honorarium or expense reimbursement. When the source is a corporation or other entity, the name and work address of the person representing the corporation or entity in making the honorarium or expense reimbursement must be provided in addition to the name of the corporation or entity.

**Source of Honorarium or Expense Reimbursement:**

Name of source: \_\_\_\_\_  
First Middle Last

Post Office Address: \_\_\_\_\_

Occupation: \_\_\_\_\_

Principal Place of Business: \_\_\_\_\_

**If source is a Corporation or other Entity:**

Name of Corporation or Entity: Practicing Law Institute

Name of Corporate/Entity Representative: Leonard McKenzie, scholarship/pro bono membership manager

Work Address of Representative: 1177 Avenue of the Americas, New York, NY 10036

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 \_\_\_\_

Value of Expense Reimbursement: \$1,495 Date Received: 08/30/23 *A copy of the agenda or an equivalent document must be attached to this filing.* Exact  Estimate \_\_\_\_

Briefly describe the service or event this Honorarium or Expense Reimbursement relates to:

scholarship for a legal continuing education course, "Basics of Accounting for Lawyers 2023"

"I have read RSA 15-B and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

Robert J. Lamberti, Jr. Digitally signed by Robert J. Lamberti, Jr. Date: 2023.08.31 14:33:08 -0400 Robert Lamberti 9/1/23  
Signature of Filer Date Filed

**RSA 15-B:9 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, 107 North Main Street, State House Room 204, Concord, NH 03301

## **Program Schedule**

**Basics of Accounting for Lawyers 2023**  
**May 17–18, 2023**  
**New York and Live Webcast**  
**July 18–19, 2023**  
**San Francisco and Live Webcast**

## **AGENDA DAY ONE**

Morning Session:

9:00

### **Opening Remarks**

***NYC: John J. Carney, Matthew B. Greenblatt***

***SF: Jorge A. Amador, Tim Sherman***

9:15

### **The Accounting Cycle and Comparative Accounting: GAAP, IFRS, and Accounting Frameworks**

This panel will provide an overview of US generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRS).

After completing this session, participants will be able to:

- Better understand the GAAP and IFRS joint standard setting
- Gain insight into the accounting cycle
- Understand the various levels of care inherent in audits, reviews, and complications

***NYC: Jaime Robinson, Ashley Smith***

***SF: Jorge A. Amador, Kathy Johnson, Suzanne R. Thompson***

10:15

### **Networking Break**

10:30

**Anatomy of the Balance Sheet**

This panel will address the elements of a balance sheet: assets, liabilities, and stockholder's equity, and will discuss the significance of each. After completing this session, participants will be able to:

- Know what to look for when reading a balance sheet
- Better understand current assets, such as cash, receivables, inventories, investments in debt and equity securities, and fixed and other long-term assets, including intellectual property and good will
- Gain insight into current liabilities, leases, long-term debt, pension and other post-retirement benefits, and the common components of stockholders' equity

***NYC: Clara Chin, Casey Laffey***

***SF: Jill Kennedy, Bradley R. Schneider***

12:00

**Lunch**

Afternoon Session:

1:00

**Physiology of the Income Statement**

This panel will address the basic principles of revenue and expense recognition. After completing this session, participants will be able to:

- Identify common performance measures
- Have an improved understanding of common income statement components
- Gain insight into items of comprehensive income/loss
- Know what to look for during due diligence

***NYC: Nicole Sliger, Justyna Kuczynski, Julia de la Parra***

***SF: Jorge A. Amador, Duane Campbell, additional speaker to be added***

2:30

**Networking Break**

2:45

**Insights from the Statement of Cash Flows**

This panel will address how to use and understand the statement of cash flows. After completing this session, participants will be able to:

- Gain insight into operating, investing, and financial cash flows
- Extrapolate what the statement can tell you about a company's financial health
- Better understand the significance of supplemental and certain non-cash information
- Know what to look for during due diligence

***NYC: John J. Carney, Matthew B. Greenblatt, Kevin Tanaka***

***SF: Jorge A. Amador, additional speaker to be added***

4:15

**Adjourn**

## **AGENDA DAY TWO**

Morning Session:

9:15

### **Notes to the Financial Statement**

This panel will discuss how to use the notes of the financial statement to better understand the financial statements themselves. After completing this session, participants will be able to:

- Identify policies and transactions of interest
- Enhance their assessment of company performance and financial condition
- Know what to look for during due diligence

***NYC: John J. Carney, Kristy Serviss, additional speaker to be added***  
***SF: Rachel B. Proffitt, Tim Sherman***

10:30

### **Networking Break**

10:45

### **Update on Accounting-Related Regulatory and Enforcement Trends**

This panel will address current accounting-related regulatory enforcement actions. After completing this session, participants will be able to:

- Review major cases and legal developments
- Identify additional regulatory or accounting issues that should be on every attorney and accountant radar screens
- Know what to look for during due diligence

***NYC: Daniel N. Berman, Craig Carpenito, John J. Carney***  
***SF: Jill Kennedy, Daniel H.R. Laguardia, Lesley E. Weaver***

12:00

**Lunch**

Afternoon Session:

1:00

**The Internal Control Function and the Impact on Accounting Fraud and Forensic Investigations**

This panel will provide an overview of the components of internal control.

After completing this session, participants will be able to:

- Discuss regulatory requirements, such as SOX and FCPA, with clients
- Better understand the responsibilities of management, board, internal and external audits
- Identify how weaknesses in internal controls contribute to fraudulent financial reporting issues
- Know how to work with outside counsel and forensic accountants to perform internal investigations
- Gain insight into legal and other ramifications

***NYC: John J. Carney, Marshall Schlimer***

***SF: Jorge A. Amador, Peter A. Lennon***

2:15

**Networking Break**

2:30

**The Audit: Fact, Fiction, and What Attorneys Need to Know**

This panel will provide an overview of the scope of the audit process and will review the different types of auditor opinions: audit, review, compilation, and agreed upon procedures. After completing this session, participants will be able to:

- Gain insight into fraud detection in the audit process:
  - how an audit is not designed to detect fraud
  - the ability of the auditor to detect fraud if there is collusion
  - auditor requirements to consider and plan for fraud risks
- Anticipate expectations of both in-house and external attorneys in the audit process, and know how to approach legal comment letters and required disclosures for pending claims
- Determine benefits and uses of non-audit opinions, and when review, compilation, and agreed upon procedures opinions are appropriate
- Identify which audit and inspection rights to include in contracts and how to enforce them

***NYC: John J. Carney, additional speakers to be added***

***SF: Jorge A. Amador, additional speaker to be added***

3:45

**Network Break**

4:00

**Current Topics in Professional and Legal Ethics for Accountants and Attorneys**

This panel will address the common areas of potential legal ethical risk through the examination and discussion of the Rules of Professional Conduct, legal ethics opinions, court cases, and war stories. After completing this session, participants will be able to:

- Better understand where legal ethics requirements and accounting codes of professional conduct intersect
- Implement best practices for avoiding legal ethics mistakes and ethical lapses when dealing with accounting experts
- Identify evolving legal ethics issues when dealing with financial information

***NYC: Matthew B. Greenblatt, Greg S. Hearing***

***SF: Jorge A. Amador, Peter A. Lennon, Tim Sherman***

5:15

**Adjourn**