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# State of New Hampshire Department of Revenue Administration

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John T. Beardmore  
Commissioner

August 26, 2013

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 respectfully requests to place Mr. Robert LaBrecque at the third step for the position of Lead Tobacco Auditor, of the Audit Division, (9U291) unclassified salary grade CC, earning \$64,360.14 annually, effective September 4, 2013, upon Governor & Council approval. Funding is 100% general funds.

### EXPLANATION

The Department of Revenue Administration requests, pursuant to RSA 94:6, the Governor and Council approve an entrance salary higher than minimum, \$53,814.50, within the established range for unclassified CC, for position #9U291, Lead Tobacco Auditor, for Mr. Robert LaBrecque.

Mr. LaBrecque has been employed at the Department of Revenue Administration for over seventeen years, and has held the position of Tax Auditor IV for the last five years. Mr. LaBrecque possesses a Bachelor of Arts in Accounting and has further continued his education with courses offered by the National White Collar Crime Center, in Financial Records, Examination and Analysis, and Financial Investigation Practical Skills. Additionally, Mr. LaBrecque has over 10 years of experience auditing tobacco wholesalers and retailers both within and outside of New Hampshire. The minimum salary for 9U291, unclassified CC, Lead Tobacco Auditor, is less than his current salary of \$60,567.00.

In his current position, Mr. LaBrecque continually performs his work in an exemplary manner and demonstrates an extraordinary work ethic. He has partnered and worked closely with IRS auditors to complete joint audits, used his financial investigation skills to help the Attorney General's Office with criminal and civil cases, provided expert testimony for multiple tax related cases before the Department's Hearings Officer and the Board of Land and Tax Appeals and maintained filings for tobacco wholesalers and retailers, as well as PACT (Prevent All Cigarette Trafficking) ACT Reports. He has worked with DRA legal staff to update tobacco rules and forms when necessary. In his new position he will be responsible for conducting examinations of compliance with the Tobacco Master Settlement Agreement and State tobacco tax laws, and performing audits for compliance under the business profits tax and business enterprise tax. The scope of work requires a broad understanding of the tobacco industry, the Internal Revenue Code and related regulation and court decisions in the area of federal and state taxation. Based upon Mr. Labrecque's extensive qualifications and the additional duties he will be assuming, the Department believes that he should be placed into the Lead Tobacco Auditor position, unclassified grade CC at the third step, \$64,360.14.

Very truly yours,

John T. Beardmore  
Commissioner

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.*

**Robert L. LaBrecque II**

- OBJECTIVE:** Lead Tobacco Auditor for the NH Department of Revenue Administration.
- SUMMARY:** Skilled tax auditor with more than 13 years of progressive accounting and auditing experience working for the NH Department of Revenue Administration including over 10 years of auditing tobacco wholesalers and retailers both in and outside of New Hampshire.
- EDUCATION:** **Bachelor of Arts in Accounting, July 1993**  
Bentley College, Waltham MA
- Courses taken included:
- |                                |                     |
|--------------------------------|---------------------|
| Managerial Accounting          | Auditing            |
| Intermediate Accounting I & II | Advanced Accounting |
| Federal Taxation I & II        |                     |
- National White Collar Crime Center 2001**  
Financial Records Examination and Analysis  
Financial Investigation Practical Skills
- EXPERIENCE:** **NH Department of Revenue Administration April 1996 to Present**
- Tax Auditor II, III & IV**
- Completed desk and field audits for multiple tax types including Tobacco, M&R, CST, Business Enterprise and Business Profits Tax filings administered by the NH Department of Revenue.
  - Partnered and worked closely with IRS auditors to completed joint audits as part of a project initiated by the Department.
  - Used Financial Investigation skills to help the Attorney General's Office with criminal and civil cases.
  - Provided expert testimony for multiple tax related cases before the Departments Hearings Officer and the Board of Land and Tax Appeals.
  - Maintain filings for Tobacco Wholesalers and Manufacturers as well as PACT (Prevent All Cigarette Trafficking) ACT Reports.
  - Worked with Department Legal staff to update Tobacco rules and forms when necessary.
  - Reviewed work for and trained other auditors for multiple tax types.
- Account Clerk III & Tax Forms Examiner**
- Reviewed and entered state returns into the proprietary TIMS system.
  - Answered taxpayer questions through telephone and written correspondence.
  - Issued tax notices and refunds from the Department's tax system.
- Franklin Knights of Columbus September 1989 to December 2000**
- Bar Manager,**
- Completed monthly inventory, expense, income and payroll reports.
  - Supervised employees and day-to-day activities of the bar
- Bob's Tax Service January 1995 – April 1996 Tax Preparer,**
- Completed tax returns for Individuals, Proprietorships, Partnerships and Corporations.
- Grzelak & Co PC, CPA June 1994 to December 1994**
- Assistant Auditor,**
- Assisted senior auditors in the reviews and audits of Schools, Towns/Cities and Counties.