### OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION STATE OF NEW HAMPSHIRE

121 South Fruit Street Concord, New Hampshire 03301 Telephone 603-271-6766 · Fax 603-271-0597

Joseph G. Shoemaker Technical Division Director Peter D. Danles Executive Director DEC17'18 Att10:12 DAS Sheri Walsh Health Division Director

December 10, 2018

4,240.00

His Excellency, Governor Christopher T. Sununu and the Honorable Council State House Concord, New Hampshire 03301

#### **REQUESTED ACTION**

Authorize the New Hampshire Office of Professional Licensure and Certification (OPLC) to **retroactively** renew our membership with the National Association of State Boards of Accountancy (NASBA), vendor code 164214, Nashville, Tennessee, in the amount of \$4,240 from August 1, 2018 through July 31, 2019, effective upon Governor and Council approval. 100% Other funds.

Funds to support this request are available in the following account for State Fiscal Year 2019:

01-21-21-212010-2405 DIVISION OF TECHNICAL PROFESSIONS <u>FY 2019</u>

#### 026 - 500251 ORGANIZATIONAL DUES

**EXPLANATION** 

The Requested Action is retroactive because the invoice was received December 6, 2018. The Office of Professional Licensure and Certification, Division of Technical Professions, will be continuing its membership with the National Association of State Boards of Accountancy (NASBA) commencing August 1, 2018 through July 31, 2019.

Respectfully submitted

Peter Danles Executive Director

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Listed below are answers to questions which may be of assistance for The Governor and Council in considering the approval of organization dues and membership submissions:

- 1. How long has this organization been in existence and how long has this agency been a member of this organization? NASBA has been in existence since 1908. The Board of Accountancy has been a long term member of NASBA and was transferred to the Joint Board on July 1, 2011 which was consolidated into the OPLC July 1, 2015; we have no record of when the Board became a member prior to that.
- 2. Is there any other organization which provides the same or similar benefits which you agency belongs to? No
- 3. How many other state's belonging to this organization and is your agency the sole New Hampshire state agency that is a member? Fifty states and five additional jurisdictions are members of NASBA. The OPLC is the only NH state agency that is a member of NASBA.
- 4. *How is the dues structure established?* NASBA charges states a standard membership fee.
- 5. What benefit does the state receive from participating in membership? Membership in NASBA is required in order to obtain access to the National CPA examinations. NASBA processes applications, qualifies candidates and administers the exam. The agency also receives updated information on the major areas of accountancy practice and as a member has input and a vote on the model laws that steer our State Board of Accountancy rules and assure portability of NH licenses.
- 6. Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail: Training materials and support are available to members and the cost is included in the organizational dues.
- 7. Is the membership required to receive any federal grants or required in order to receive or participate in licensing or certification exams? Explain: Membership in NASBA is required in order to obtain access to the National Certified Public Accountants' examinations. Passage of these exams is required for licensure in NH.
- 8. Is there any travel included with this membership fee? Explain in detail any travel to include the number of employees involved, the number of trips, destination if known and purposes of membership supported trips. No travel is included with this fee.
- 9. Which state agency employees are directly involved with this organization? (Indicate if they are members, voting members, committee members, and/or officers of the organization). The members of the Board of Accountancy are voting members of NASBA. The staff of the OPLC, Technical Division, interfaces with NASBA regarding examinations and candidates for licensure.
- 10. Explain in detail any negative impact to the State if the OPLC did not belong to this organization. If the OPLC does not belong to NASBA the State will be unable to administer examinations for licensure to Accountants. If the Board does not have access

to the national exams, the Board will be unable to carry out the legislatively mandated examinations Accountants required pursuant to RSA 309-B: 5, IV, and 309-B: 7.

## Invoice ORDER-09096

**Order Line Items** 

Product -

State Board V

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Order Information ptate 22 stores	
Date	8/1/2018
PO Number	
Status	Invoiced
Balance Due	\$4,240.00
Credit Due	\$0.00

## 

Account Name	New Hampshire Board of Accountancy
Account Phone	(603) 271-2219
Billing Street	121 S. Fruit St.
Bitting City	Concord
Billing State/Province	ИН
Billing Zip/Postal Code	03301
Billing Country	US
Memo:	
FY 2019	

Short Descrip

NASBA

National Association of State Boards of Accountancy

# RECEIVED

DEC 06 2018

STATE OF NH OPLC - TECH

Unit Discount

Total

\$4,240.00

\$4,240.00

\$0.00

\$0.00

Total

Tax Amount

If you are paying by check, please make checks payable to NASBA, and include the order number.

Unit Price

Quantity

1

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\$4,240.00

For NASBA Events, Associate and State Board Dues, please remit to: NASBA, PO Box 306260, Nashville, TN 37230-6260

> For National Registry Summit, please remit to: NASBA, PO Box 306278, Nashville, TN 37230-6278