



Lindsey M. Stepp  
Commissioner

# State of New Hampshire Department of Revenue Administration

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Ora M. LeMere  
Assistant Commissioner

August 12, 2022

His Excellency, Governor Christopher T. Sununu  
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 (DRA) respectfully requests to place Ms. Violeta Leroy at Step 7 of unclassified salary grade DD, earning \$90,454.00 annually, for the position of Field Audit Leader, position #9U276, effective upon Governor & Council approval. Funding is 100% general funds.

### EXPLANATION

Pursuant to RSA 94:6, in case of a new appointment to fill any vacancy the entrance salary shall be at the minimum of the established range unless, upon recommendation of the appointing authority, the Governor and Council shall establish, after due and proper investigation as to qualifications, a different entrance salary within the established range. DRA respectfully requests an entrance salary higher than the minimum salary within the established range of unclassified salary grade DD for Ms. Violeta Leroy. Ms. Leroy is currently employed with the DRA in the position of Multi State Tax Auditor, Tobacco and Multi Entity, Unclassified Salary Grade, CC. This request is to place Ms. Leroy into the Field Audit Leader, Multi State, Unclassified Salary Grade DD at the level according to a promotional progression.

The Field Audit Leader position is responsible for conducting state tax audits of large, multistate and multinational companies required to file tax returns with the State of New Hampshire. Many of these companies are some of the largest in the world, whether measured by market capitalization or number of employees, and have highly complex corporate structures. In order to effectively audit these and other taxpayers, a multistate Field Audit Leader must be familiar with some of the most sophisticated and intellectually challenging tax issues, including New Hampshire apportionment, combined reporting, federal corporate income taxation, and federal partnership taxation. In addition to their tax expertise, these auditors are required to travel across the country frequently, often for a week or two at a time, to conduct field work. These intellectual rigors and travel demand make recruiting multistate Field Audit Leaders very challenging, and DRA competes for this talent with prestigious accounting and law firms, corporate tax departments, and financial institutions, all of whom often pay very competitive salaries.

Ms. Leroy possesses a bachelor's degree from Bucharest University of Economic Studies in Romania. Ms. Leroy has been employed with the DRA for over 14 years and has over 7 years' professional experience in sophisticated business tax auditing. In her current position with the DRA, Ms. Leroy has gained extensive experience in conducting audits of taxpayers varying in complexity and type, from individuals to multistate and multinational corporations. Most audits Ms. Leroy manages include reviews of complex multistate

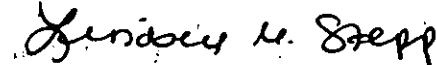
TDD Access: Relay NH 1-800-735-2964

*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.*

tax issues such as apportionment, nexus, and unitary theory, along with flow-through taxation and other state specific modifications. She exercises independent judgment and logical decision-making in the application of case law, statutes, rules, policies, and other technical criteria to the facts found during an audit. Ms. Leroy also reviews the work of peers. Ms. Leroy participates in settlement discussions and has acted to settle disputes between taxpayers and the Department. She has also worked on various special projects as assigned, most notably by providing the New Hampshire Department of Justice with sophisticated analysis during its investigation of alleged financial improprieties by a local organization. Ms. Leroy was named DRA's 2020 "employee of the year" in recognition of all her many contributions to the Department.

Based upon Ms. Leroy's education, her directly applicable experiences auditing multistate businesses on behalf of DRA for 7 plus years, and her almost 15 years of total DRA employment, the Department believes that she should be placed into the Field Audit Leader position, #9U276, unclassified grade DD, at Step 7 earning \$90,454.00 annually.

Sincerely,



Lindsey M. Stepp  
Commissioner

# Violeta Leroy

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## Objective

Continue to learn and grow professionally while working on challenging tax cases.

## Education

**SUPERVISORY ACADEMY | 2021 | NH BUREAU OF EDUCATION AND TRAINING**

**BACHELOR'S DEGREE IN ECONOMICS | 2003 | BUCHAREST UNIVERSITY OF ECONOMIC STUDIES - ROMANIA**

- Major: Economics and Business Law  
[https://www.ase.ro/index\\_en.asp](https://www.ase.ro/index_en.asp)

**BACCALAUREATE DIPLOMA | 1999 | COMMERCIAL HIGH SCHOOL NICOLAE KRETZULESCU - ROMANIA**

- Major: Statistics - Accounting with intensive English courses

## Experience

**MULTI ENTITY TAX AUDITOR | NH DEPARTMENT OF REVENUE ADMINISTRATION | SEPT 2013 - PRESENT**

- Conduct complex audits of national and multinational taxpayers, including audits of related entities for purposes of verifying compliance with the New Hampshire law; provide guidance and advice to peers about complicated audits as well as perform peer reviews; communicate with taxpayers and/or their representatives in order to efficiently complete audits; prepare case reports for contested audits detailing the Department's position.

**DATA CONTROL CLERK II/ TAX FORMS EXAMINER/ TAX AUDITOR III | NH DEPARTMENT OF REVENUE ADMINISTRATION | OCT 2007 - AUG 2013**

- Input data from paper tax filings (business tax and interest & dividends tax estimates, extensions, and tax returns) into the Department's Tax Information Management System (TIMS); update taxpayers' name and contact information.
- Assist senior auditors with TIMS account maintenance; review and process Report of Change Form; conduct single issue desk audits.
- Conduct single issue desk audits and complex field audits; assist and educate taxpayers over the phone, during audits, and by participating in special projects (e.g., Compliance 300 - M&R)

**WELCOME DESK SENIOR MEMBERSHIP CONSULTANT/ BRANCH ADMINISTRATIVE SUPPORT | MANCHESTER YMCA | MAR 2007 - MAR 2008**

- Sell programs and memberships; assist customers; verify membership applications were entered correctly in the system, manage members' accounts based on requests to update billing, hold, or

terminate membership, etc.; keep track of state employees' workouts and pursue payment from insurance company or members

**OFFICE ASSISTANT | ALLIED HOME MORTGAGE CAPITAL CORP | NOV 2006 - APR 2007**

- Data entry, communicate with clients and collect the necessary information to be provided to the underwriters in order to meet the required loan conditions.

**TRAINEE (EXCHANGE STUDENT - J1 VISA) | DUNKIN DONUTS | APR 2005 - APR 2006**

**MARKETING ASSISTANT/ ECONOMIST | SPOT DIGITAL SRL | OCT 2002 - JAN 2005**

- Promote the company's products (computers and digital cameras) online and through the company's magazine, organize special promotions and contests, participate to trade fairs (e.g., CERF Computers and Electronics Romanian Fair)
- Bookkeeping, cash management, vendor payouts, prepare daily and weekly reports for management

**CENSUS STAFF MEMBER | CITY HALL - 3<sup>RD</sup> DISTRICT BUCHAREST, ROMANIA | APR 2002 - MAY 2005**

- Collect information necessary to the census process

**Skills & Abilities**

- Self-motivation and dependability
- Communication, time and task management, organization, problem solving, critical thinking, teamwork, attention to detail
- Fluent in Romanian and English