JOINT BOARD OF LICENSURE AND CERTIFICATION STATE OF NEW HAMPSHIRE

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121 South Fruit Street Concord, N.H. 03301-2412 Telephone 603-271-2219 • Fax 603-271-6990

Professional Engineers
Architects
Land Surveyors
Professional Geologists
Foresters
Real Estate Appraisers
Manufactured Housing Installers

Louise Lavertu • Executive Director

Electricians
Natural Scientists
Landscape Architects
Court Reporters
Home Inspectors
Accountancy
Manufactured Housing

May 8, 2014

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

REQUESTED ACTION

Authorize the New Hampshire Joint Board of Licensure and Certification to renew our membership with the National Association of State Boards of Accountancy (NASBA), vendor code 164214, Nashville, Tennessee, in the amount of \$8,480 from August 1, 2014 through July 31, 2016. The Joint Board is a 125% agency funded entirely by examination and licensing fees. 100% general funds

Funding is available for FY 2015 in account, Joint Board Administration, contingent on continued budget authorization in FY 2016 as follows:

01-31-31-310010-2250 JOINT BOARD OF LICENSURE & CERT

026 – 500251 ORGANIZATIONAL DUES FY 2015 FY 2016 4,240.00 4,240.00

EXPLANATION

The Joint Board will be continuing its membership with the National Association of State Boards of Accountancy (NASBA) commencing August 1, 2014 through July 31, 2016. Our present contract expires July 31, 2014.

Respectfully submitted,

Louise Lavertu Executive Director

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

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 has been a long term member of NASBA. The NH Accountancy' Board was transferred to the Joint Board on July 1, 2011, we have no record of when the Board became a member of NASBA.
- 2. Is there any other organization which provides the same or similar benefits which your 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 Joint Board is the only NH State agency that is a member of NASBA.
- 4. How is the dues structure established? (Standard fee for all states, based on population, based on other criteria, etc)
 - NASBA charges States a standard membership fee.
- 5. What benefit does the state receive from participating in this 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 State also receives updated information on the major areas of accountancy practice.
- 6. Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail. No training materials are included, only examinations regarding professional standards are included in the membership.
- 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.
 - There is one trip per year for a Board member to attend a national meeting.
- 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 Joint Board interfaces with NASBA regarding examinations and candidates for licensure.
- 10. Explain in detail any negative impact to the State if the Agency did not belong to this organization.
 - If the State does not belong to NASBA the State will be unable to administer examinations for licensure of Accountants. If the Board does not have access to the national exams, the Board will be unable to carry out the legislatively mandated examinations for Accountants required pursuant to RSA 309-B:5, IV, and 309-B:7.



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4201

INVOICE

Invoice #:

Draft Estimate

Date:

May 5, 2014

TO: New Hampshire Board of Accountancy 121 South Fruit Street Concord NH 03301

DESCRIPTION	AMOUNT	
2014-2015 Memberhip Dues	\$ 4,240.00	
	\$ 4,240.00	

Make all checks payable to NASBA

If you have any questions concerning this invoice contact: Sandra Davidson 615.564.2127 sdavidson@nasba.org



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4201

INVOICE

Invoice #:

Draft Estimate

Date:

May 5, 2014

TO: New Hampshire Board of Accountancy 121 South Fruit Street Concord NH 03301

DESCRIPTION	AN	AMOUNT	
2015-2016 Memberhip Dues	\$	4,240.00	
	\$	4,240.00	

Make all checks payable to NASBA

If you have any questions concerning this invoice contact: Sandra Davidson 615.564.2127 sdavidson@nasba.org