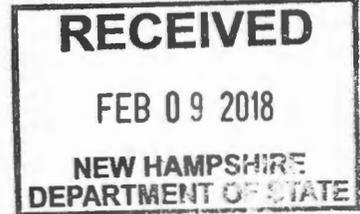


STATE OF NEW HAMPSHIRE

Honorarium or Expense Reimbursement Report (RSA 14-C)
For Legislators and Legislative Employees



Type or Print all Information Clearly:

Name: Nicholas A. Titus Work Phone No.: (603) 271-2785
First Middle Last

Work Address: State House, Room 102 Concord, New Hampshire

Office/Appointment/Employment held: Legislative Budget Assistant, Audit Division

List the full name, post office address, occupation, and principal place of business, if any, of the **source** of any reportable honorarium, expense reimbursement, ticket or free admission to a political, charitable, or ceremonial event, or meals or beverages consumed at a meeting or event, the purpose of which is to discuss official business, with a value greater than \$50.

Source of Honorarium, Expense Reimbursement, Ticket or Free Admission, or Meals and/or Beverages:

Name of Source: _____
First Middle Last

Post Office Address: _____

Occupation: _____

Principal Place of Business: _____

If the source is a Corporation or other Entity:

Name of Corporation or Entity: New Hampshire General Court

Name of Person Representing the Corporation/Entity: Joyce Phinney

Work Address of Person Representing the Corporation/Entity: State House Concord, New Hampshire

I am reporting:

- A ticket or free admission received pursuant to RSA 14-C:4, I with value over \$50.00.
- Meals and/or beverages consumed pursuant to RSA 14-C:4, II with value over \$50.00.
- An Honorarium with value over \$50.00.

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

An Expense Reimbursement with value over \$50.00.

Value of Expense Reimbursement: \$150.00 Date Received: 2/8/18 *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

For a report relating to an honorarium or expense reimbursement, you are required to attach a copy of the agenda or an equivalent document which addresses the subjects addressed and the time schedule of all activities at the event. Indicate below the names of the sponsors of activities in cases where they are not indicated on the agenda or equivalent document.

See Boston AGA Replay 1/25/18 Objective and Agenda attached

TURN OVER TO CONTINUE

Provide a brief description of the service or event that gave rise to this Honorarium, Expense Reimbursement, ticket or free admission to a political, charitable, or celebratory event, or meals or beverages:

Continuing professional education for internal control and fraud
detection through the Boston AGA.

"I have read RSA 14-C and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

Neil Witz

SIGNATURE OF FILER

2/8/18

DATE FILED

RSA 14-C:7 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, State House Room 204, Concord, NH 03301

[REDACTED]



Office of Management and Budget

OMB Circular A-123, *Management's
Responsibility for Enterprise Risk
Management and Internal Control*

January 18, 2018

Replay of LBA office
1/25/18

Association of Government Accountants – Boston Chapter
2018 Annual Winter Seminar

Session Objectives

Define management's responsibilities for Enterprise Risk Management (ERM) and internal control

Recognize the need to integrate and coordinate risk management and internal control into existing business activities and as an integral part of managing an Agency

Understand how to apply the concepts in the Circular to manage risks and improve accountability



Session Agenda

- Background and Overview of OMB Circular A-123
- Establishing Enterprise Risk Management In Management Practices
- Establishing And Operating An Effective System Of Internal Control
- Assessing Internal Control
- Correcting Internal Control Deficiencies
- Reporting on Internal Control
- Appendix A (time permitting)



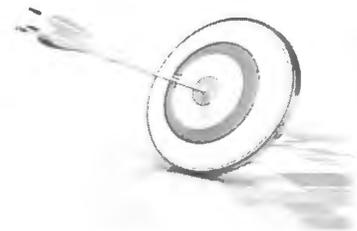
Session Objectives

Review fundamental concepts of internal control and why it is so important

Recognize internal control frameworks and standards and how they can be applied in strengthening a system of internal control

Discuss the risk assessment process and internal control techniques, including types of internal controls that can be integrated and automated within a financial management system

Review the internal control assessment process and communication of control deficiencies



Session Agenda – Part 1

- Overview of internal control
 - Fundamental concepts
 - Importance of internal control
- Internal control frameworks and standards
- Risk assessment process
- Internal control assessment requirements



Session Agenda – Part 2

- Overview of internal control techniques
- Leveraging a financial management system to enhance internal control
- Assessing internal control
- Communicating internal control deficiencies
- Relationship of internal control deficiencies to the elements of an audit finding

