

**State of New Hampshire**  
**OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION**

7 Eagle Square, Suite 200  
 Concord, New Hampshire 03301  
 Telephone (603) 271-2152

LINDSEY B. COURTNEY  
 Executive Director



September 15, 2021

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

**REQUESTED ACTION**

Authorize the Office of Professional Licensure and Certification, to **retroactively** renew its membership with the National Association of State Boards of Accountancy (NASBA), vendor code 164214, Nashville, Tennessee, in the amount of \$5,300 from August 1, 2021 through July 31, 2022, effective upon Governor and Council approval. 100% Agency Funds.

Funds to support this request are available in the following account:

<b>01-21-21-211010-240400000 Division of Administration</b>	<b><u>FY 2022</u></b>
<b>026 – 500251 Organizational Dues</b>	<b>\$5,300.00</b>

**EXPLANATION**

The Requested Action is retroactive due to OPLC not receiving the invoice until August 26, 2021. The Office of Professional Licensure and Certification, wishes to continue its membership with the National Association of State Boards of Accountancy (NASBA), commencing August 1, 2021 through July 31, 2022. Our present membership expired July 31, 2021.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "L. Courtney".

Lindsey B. Courtney  
 Executive Director

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, so 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 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 OPLC is the only NH state agency that is a member of NASBA.
4. *How is the dues structure established?* NASBA charges all states the same 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 Board / Office also receives updated information on the major areas of accountancy practice. As a member, the Board also has a vote in creating and updating model rules regarding the major areas of professional practice within accountancy, which allows the Board to incorporate national standards into their rules, which provides for portability and reciprocity amongst states and licensees. Membership also provides access into the national disciplinary database to assist in the evaluation of licensure applicants before the Board.
6. *Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail:* Yes, training materials are included. NASBA provides the Board with guidelines for establishing continuing educations standards to help harmonize the requirements across all jurisdictions and disciplines. NASBA also provides training for Board Members and Board Administrators on a variety of topics. Training and all materials 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 the state of 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 the annual national meeting, where voting on model rules and national standards takes place. Other annual meetings include a regional meeting, Board Chair meeting and Member Board Administrator Meeting which are not included in membership but may be attended through a NASBA scholarship program. Committee meetings may also have occasional travel associated with the committee membership, which is included in membership.

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).* As a member of NASBA, the Board of Accountancy has one vote on all voting matters. Any member of the Board may be designated to vote on behalf of the Board. Currently, two Board members and the Board Executive Director sit NASBA committees. The staff of the OPLC - Technical Division interfaces with NASBA regarding examinations, candidates for licensure, research and training.
  
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 are required to pass pursuant to RSA 309-B: 5, IV, and 309-B: 7.

**Invoice**  
**ORDER-13404**



National Association of State Boards of Accountancy

**Order Information**

Date 8/1/2021  
PO Number  
Status Invoiced  
Balance Due \$5,300.00  
Credit Due \$0.00

**Customer Information**

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

**Memo:**

FY 2022

**Order Line Items**

Product	Short Description	Unit Price	Quantity	Unit Discount	Total
State Board VI		\$5,300.00	1	\$0.00	\$5,300.00
				Tax Amount	\$0.00
				<b>Total</b>	<b>\$5,300.00</b>

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

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



This letter serves as the invoice for dues for membership in the National Association of State Boards of Accountancy for the fiscal year 2022 beginning August 1, 2021 and ending July 31, 2022.

NASBA membership dues for Boards of Accountancy are based on the number of "Persons Regulated" by each respective board. "Persons Regulated" means the number of individuals principally subject to the regulatory authority of the Board of Accountancy. This includes all individuals with a license or permit to practice accountancy granted by the board, as well as others (e.g. inactive, registered classes) who are subject to the board's oversight. Persons operating in the state through mobility would not be included as "Persons Regulated" since they would not be "principally" subject to the board's regulatory authority.

According to our records, the maximum number of "Persons Regulated" for which your board has responsibility is 6,191. Based on the current dues structure as shown below, the Board's dues for fiscal year 2022 are \$5,300.

Dues Schedule

Number of Persons Regulated	Annual Membership Dues
1-99	\$ 540.00
100-499	\$1,060.00
500-999	\$2,120.00
1,000-1,999	\$3,200.00
2,000-4,999	\$4,240.00
5,000-9,999	\$5,300.00
10,000+	\$6,600.00

Total Due: \$5,300.

Please remit to:  
NASBA  
P.O. Box 306260  
Nashville, TN 37230-6260

The participation of Boards of Accountancy in NASBA's activities is crucial to its mission of enhancing the effectiveness of State Boards of Accountancy. We encourage and welcome your continued participation and support.

Sincerely,

Ken L. Bishop  
President and Chief Executive Officer