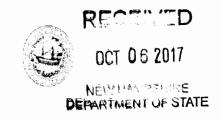
# STATE OF NEW HAMPSHIRE

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



### Type or Print all Information Clearly:

Name: Nelson	C.	Cross	Work Phone	No.: 1603)271-2785
First	Middle	Last		
Work Address: State	House, Room	102 C	oncord, NH	
Office/Appointment/Emplo	-			

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:				
Post Office Address:	First	Middle	Last	
Principal Place of Busi	ness:			
If the source is a Co	rporation or otl	her Entity:		
•	-	H General Cour	't	
Name of Person Repres	senting the Corpo	pration/Entity: Jouce	Phinney	
Work Address of Perso	on Representing t	he Corporation/Entity: <u>Stat</u>	-e House,	concord, NH
			,	
I am reporting:				
A ticket or free a	dmission receive	ed pursuant to RSA 14-C:4, I	with value over \$50.	00.
☐ Meals and/or bev	verages consume	d pursuant to RSA 14-C:4, II	with value over \$50.	.00.
	C	•		
An Honorarium	with value over	\$50.00.		
Value of Honorarium:		Date Received:	If exac	ct value is unknown, provide an
		um and identify the value as an est th value over \$50.00.	timate. Exact	Estimate
provide an estimate of the	ibursement:	4 100 Date Rece or honorarium and identify the view	alue as an estimate.	If exact value is unknown, Exact DEstimate
agenda or an equivale	ent document w	um or expense reimbursem hich addresses the subjects a les of the sponsors of activit	addressed and the tir	ne schedule of all activities

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:

A continuing education seminar on Fraud Riok and Ethics.

"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."

helson Crosy	10/5/17
SIGNATURE OF FILER	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

	03036 ZIP
<b></b>	

## Information

₹

#### **2017 Winter Seminar: Fraud Risk and Ethics** Program Schedule 09/20/2017 08:30 AM - 04:10 PM (EDT)

### **Important Notice:**

If you have any trouble viewing the content above, please see the Help tab for troubleshooting tips and technical support contact information.

# Course Developer:

AGA Boston Chapter

# Presentations by David L. Cotton, CPA, CFE, CGFM

# Agenda

8:30 - 10:10 Fraud Risk Management & COSO: Past, Present & Future

10:10 - 10:25 Morning Break

## 10:25 - 11:45 GAO's Fraud Risk Management Framework

- 11:45 12:45 Lunch on your own
- 12:45 2:00 Resolving Ethical Dilemmas—You Make the Call
- 2:00 2:15 Afternoon Break

## 2:15 - 3:55 Was It Fraud? If So, Who Did It?

3:55 - 4:00 Closing Comments

### Fraud Risk Management & COSO: Past, Present & Future [100 minutes]

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) began its existence with a focus on fraud. Soon, however, COSO shifted its attention to internal controls. ALL publicly-traded US companies (as well as most other organizations around the world) follow the COSO Internal Control Framework (ICF), initially published in 1992. COSO returned to its fraudfocused roots when it revised the ICF in 2013. COSO added 17 important principles, including Principle 8: The organization considers the potential for fraud in assessing risks to the

achievement of objectives. In response to COSO-follower needs for further guidance on assessing fraud risk, COSO (along with the ACFE) published a new **Fraud Risk Management Guide** in September 2016. This session will explain what this new fraud risk management guidance requires, what it portends for accountability professionals working for corporations and other organizations, and what it will mean for auditors. Every organization that uses the COSO ICF will benefit from this presentation on this important new guidance.

#### GAO's Fraud Risk Management Framework [75 minutes]

Fraud risk in government and governmental programs is different than fraud risk in the commercial sector. And managing this risk in government and governmental programs requires a different approach. To this end, the Government Accountability Office published a **Fraud Risk Management Framework** in 2015. The 2016 Fraud Reduction and Data Analytics Act now requires Federal agencies to incorporate the leading practices GAOs Framework. These concepts, principles, and leading practices are equally applicable to state and local governmental organizations. This session will explain how and why fraud risk in government is different and provide an overview of the GAO **Fraud Risk Management Framework**.

#### Resolving Ethical Dilemmas-You Make the Call [75 minutes]

If you said to a group of accountability professionals, "raise your hand if you are ethical," every hand would go up. Why, then, do we have ethical failures? One answer is that not everyone can agree on the "right" course of action to take in every situation. This session will explore several potential ethical dilemmas to determine how and why trained accountability professionals sometimes (often?) run afoul of our ethics principles.

#### Was It Fraud? If So, Who Did It? [100 minutes]

Fraud is characterized by deceit, deception, concealment, trickery, lies, cover-up, and often collusion. Should auditors *really* be expected to find fraud? Two powerful forensic tools can be used in finding fraud: *fraud brainstorming* and *expanded fraud inquiries*. This session will focus on the best ways to employ these two tools and discuss the skills needed to apply them effectively. The session will conclude with an in-depth case study exercise designed to give participants hands-on experience in applying both tools. Was a seemingly very successful not-for-profit organization the victim of one or more fraud perpetrators? If so, who did it, and how?