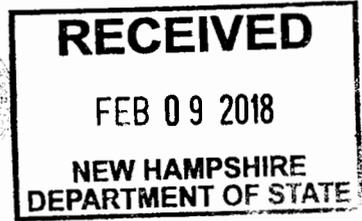


STATE OF NEW HAMPSHIRE

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



Type or Print all Information Clearly:

Name: Roberto Ruben Reyna Work Phone No.: 271-2785
First Middle Last

Work Address: 143 N. Main St Ste 202

Office/Appointment/Employment held: Performance Auditor

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: NH General Court

Name of Person Representing the Corporation/Entity: Joyce Phinney

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

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.

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:

Participated in the webinar to meet CPE requirements related to governmental issues.

"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."



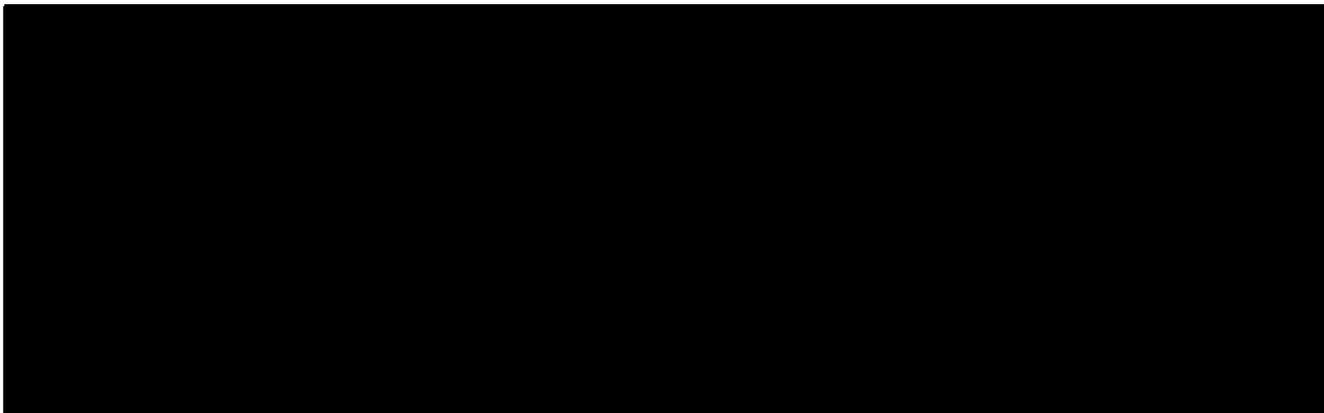
SIGNATURE OF FILER

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





INTERNAL CONTROLS/RISK MANAGEMENT FOR GOVERNMENTAL AUDITORS

Total Credits: 7 including 7 CPE

Faculty : Melinda J. DeCorte
Duration: 8 Hours
Format: Audio and Video
License: Access for 30 day(s) after
program date.

\$100.00 - Members
Thu, Jan 25, 2018 - 08:45a to 04:45p ES⁺ ▼

\$150.00 - Non Members
Thu, Jan 25, 2018 - 08:45a to 04:45p ES⁺ ▼

Description

AGENDA:

- Opening Remarks- Chapter President Bill Bell
- **Internal Controls for Auditors and Program Managers Part 1**
- 15 Minute Break
- **Internal Controls for Auditors and Program Managers Part 2**
- Lunch (1 Hour Break)
- **Protect those Assets-Brainstorming as part of an Audit**
- 15 Minute Break
- **Understanding OMB Circular A-123-Establishing Enterprise Risk Management-Risk Assessments**
- Closing Remarks

Session Title:

Internal Controls for Auditors and Program Managers

Session Description:

This session covers internal control concepts applicable to both auditors and program managers. Part 1 provides an overview of internal control, fundamental concepts, and the importance of internal control; discussion of internal control frameworks and standards including the COSO Framework and GAO's Green Book; the risk assessment process; and internal control assessment requirements on a government audit.

Part 2 provides an overview of internal control techniques; discussion on leveraging a financial management system to enhance internal control; assessing internal control and communicating internal control deficiencies; and the relationship of internal control deficiencies to the elements of an audit finding.

Concepts presented in both Part 1 and 2 will be illustrated through review and discussion of case studies.

Session Learning Objectives:

1. Review fundamental concepts of internal control and why it is so important
2. Recognize internal control frameworks and standards and how they can be applied in strengthening a system of internal control
3. Discuss the risk assessment process and internal control techniques, including the types of internal controls that can be integrated and automated within a financial management system
4. Review the internal control assessment process and communication of control deficiencies

Session Title:
Understanding OMB Circular A-123

Session Description:
This session provides an overview of the revised OMB Circular No. A-123 (released June 2016). The session includes discussion on the Circular's guidance to Federal Managers on improving the accountability and effectiveness of federal programs and operations by identifying and managing risks, establishing requirements to assess, correct, and reporting on the effectiveness of internal controls.

Session Learning Objectives:

1. Define management's responsibilities for Enterprise Risk Management (ERM) and internal control
2. 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
3. Understand how to apply the concepts in the Circular to manage risks and improve accountability

Session Title:
Protect Those Assets

Session Description:
This session engages participants in a fraud risk brainstorming session as would be conducted during the audit planning phase. Participants divide into teams and brainstorm ways that fraud might be committed, evaluate fraud schemes, and react by modifying planned audit tests to determine if fraud is occurring.

Session Learning Objectives:

1. Identify and summarize fraud risks and control strengths and weaknesses through team brainstorming sessions
2. Recognize how to evaluate fraud schemes and modify planned audit tests to determine if fraud is occurring

Faculty



Melinda J. DeCorte
CPA, CFE,
CGFM, PMP

Related seminars and products: 1

Melinda DeCorte is a Partner at Crowe Horwath with over 18 years of accounting, auditing, and government financial management experience. She directs and serves as a subject matter expert in the areas of accounting, internal controls, financial reporting, and business process re-design for public sector clients. She directs, manages, and serves in a quality assurance capacity for financial statement audits conducted in accord with government auditing standards. She is experienced in applying applicable Office of Management and Budget, GAO, and American Institute of Certified Public Accountants (AICPA) methodologies and requirements and ensuring that audit teams comply with applicable professional standards.

Dates

Thu, Jan 25, 2018 - 08:45a to 04:45p EST

Thu, Feb 01, 2018 - 08:45a to 04:45p EST