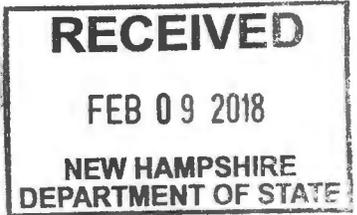


**STATE OF NEW HAMPSHIRE**

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



Type or Print all Information Clearly:

Name: Nicole K Gaffen Work Phone No.: 603-271-2785  
First Middle Last  
Work Address: State House, Room 102 Concord, NH  
Office/Appointment/Employment held: Legislative Budget Assistant, Audit Div.

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: \$100.00 Date Received: 2/8/2018 *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.

(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 webinar on  
internal controls and risk management

"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."

Nicole K. Giff  
SIGNATURE OF FILER

2/9/2018  
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]



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:

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.