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OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION
STATE OF NEW HAMPSHIRE

7 Eagle Square
Concord, N.H. 03301
Telephone 603-271-2152

Lindsey B. Courtney
Executive Director



January 5, 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, Division of Technical Professions to **retroactively** renew our 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, 2020 through July 31, 2021, effective upon Governor and Council approval.
100% Agency Income.

Funds are available in the following account:

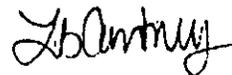
01-21-21-212010-240500000 Division of Technical Professions	<u>FY 2021</u>
026 – 500251 ORGANIZATIONAL DUES	\$5,300.00

EXPLANATION

The Office of Professional Licensure and Certification, Division of Technical Professions, requests to continue its membership with the National Association of State Boards of Accountancy (NASBA), commencing August 1, 2020 through July 31, 2021. OPLC's most recent membership expired July 31, 2020. Membership with NASBA provides New Hampshire with access to national accountancy examinations, which is a requirement of licensure as an accountant. NASBA is the only entity that provides access to such examinations. If New Hampshire did not belong

to NASBA, the State would be unable to carry out its legislatively mandated examinations and the State's access to licensed accountants could decrease statewide. The Requested Action is retroactive due to OPLC not receiving the invoice until December 2020.

Respectfully submitted,



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. OPLC has no record of when the Board became a member prior the Joint Board's creation.

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

6. 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.

7. *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 education 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.

8. *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.

9. *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.

10. *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 Administrator sit on NASBA committees. The staff of the OPLC - Technical Division interfaces with NASBA regarding examinations, candidates for licensure, research and training.

11. *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-11551



National Association of State Boards of Accountancy

Order Information

Date 8/1/2020
 PO Number 0
 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 2021

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
				Total	\$5,300.00

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