



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Ora M. LeMere
Assistant Commissioner

15A

October 4, 2022

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

REQUESTED ACTION

Pursuant to RSA 94:6, the Commissioner of the Department of Revenue Administration (DRA) respectfully requests to place Mr. Christopher Cloutier at Step 3 of unclassified salary grade CC, earning \$69,784.00 annually, for the position of Multi Entity State Tax Auditor, position #9U588, effective upon Governor & Council approval. Funding is 100% general funds.

EXPLANATION

Pursuant to RSA 94:6, in case of a new appointment to fill any vacancy the entrance salary shall be at the minimum of the established range unless, upon recommendation of the appointing authority, the Governor and Council shall establish, after due and proper investigation as to qualifications, a different entrance salary within the established range. DRA respectfully requests an entrance salary higher than the minimum salary within the established range of unclassified salary grade CC for Mr. Christopher Cloutier. Mr. Cloutier is currently employed with the DRA in the position of Tax Field Auditor II, Classified, within the In-State Bureau. This request is to place Mr. Cloutier into the Multi Entity Tax Auditor, Unclassified Salary Grade CC at the level according to a promotional progression.

The Multi Entity Tax Auditor position is responsible for conducting examinations of tax returns filed for the various taxes administered by the Department of Revenue Administration, at the taxpayer's place of business. Performing examinations requires an understanding of NH Tax Law, the Internal Revenue Code and Regulation, court decisions in the area of federal and state taxation, generally accepted accounting principles and any specialized industry practices and procedures. The field portion of the examination is the only time when a proper analysis of voluminous factual information can be prepared to determine a taxpayer's compliance with New Hampshire tax laws.

Mr. Cloutier holds a master's degree in Accounting from Southern New Hampshire University and a bachelor's degree from Keene State College in Management. Mr. Cloutier has been employed with the Department of Revenue Administration for 4 years and has roughly 8 years' professional experience in accounting. Prior to joining the DRA, Mr. Cloutier worked in accounting positions that provided him with experience working in industry, which gave him an appreciation for the challenges and practical realities faced by taxpayers. In his current position with the DRA, Mr. Cloutier has gained extensive experience in conducting field audits of a variety of New Hampshire tax types, with a particular focus on the meals and rentals tax, the business profits tax, and the business enterprise tax. This field auditing experience, combined with his exposure to taxpayer issues from his time working in industry, give Mr. Cloutier a

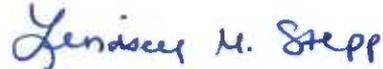
TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

comprehensive understanding of New Hampshire tax issues. In addition to conducting his own audits, Mr. Cloutier's duties include reviewing the audit work performed by his peers. Mr. Cloutier's expertise and experience make him not only a highly effective field auditor, but also improves the quality of his colleagues' work through this peer review.

Based upon Mr. Cloutier's education, his directly applicable experiences with the DRA, and total accounting and auditing experience of roughly 8 years, the Department believes that he should be placed into the Multi Entity Tax Auditor position, #9U588, unclassified grade CC, at Step 3 earning \$69,784.00 annually.

Sincerely,

A handwritten signature in blue ink that reads "Lindsey M. Stepp". The signature is written in a cursive style with a large initial "L".

Lindsey M. Stepp
Commissioner

CHRISTOPHER J. CLOUTIER

A highly qualified Tax Field Auditor II with more than 4 years of experience. I am highly skilled and adept at problem solving and collaboration. I am an excellent communicator with outstanding verbal and written skills, demonstrating at all times; great determination, personal motivation, and professionalism.

PROFESSIONAL EXPERIENCE

State of New Hampshire Department of Revenue, Concord, NH

02/2018 - Present

Tax Field Auditor II

- Conduct complex Audits of New Hampshire Business, Meals & Rentals, and Interest & Dividends tax returns.
- Analyze and review desk and field audits performed by other Tax Field Auditors.
- Initiate contact and correspondence with attorneys, tax accountants and tax return preparation personnel to secure or provide information on tax matters.
- Assist Taxpayers during Audit's scheduled phone coverage
- Assisted Legal with preparation for a hearing with the Board of Tax & Land Appeals
- Participated in TIMS Data Purification prior to RIMS Rollout in 2020.
- Assisted with the review and distribution of the Self-Employed Livelihood Fund, Main Street Relief Fund, and Main Street 2.0 Fund projects
- Participated in 2021 MeF Tax Year Testing
- Conducted 2022 RIMS Service Pack Testing
- Served on Commissioner's Advisory Committee (January 2021-January 2022)

LRGHealthcare, Laconia, NH

10/2015 - 02/2018

Senior Accountant

- Managed all fixed assets for LRGHealthcare, responsibilities included maintaining fixed asset detail, adding assets, transferring construction in progress (CIP) accounts and disposing of assets
- Reconciled balance sheet accounts including other receivables, accrued expenses, accrued property taxes, fixed assets and accumulated depreciation
- Maintained the amortization schedule for low volume reserve
- Prepared roll forward schedule and year-end audit data for fixed assets
- Prepared fixed assets journal entries and reports for upper management
- Managed fixed assets that are purchased with donor restricted funds
- Reconciled fixed assets general ledger accounts and various balance sheet accounts
- Responsible for tracking CIP and open projects
- Assisted in fixed assets conversion from Sage to PeopleSoft
- Posted bi-weekly and monthly payroll entries for Laconia Clinic
- Created and managed quarterly provider productivity reports
- Managed month-end close responsibilities
- Responsible for creating yearly 1099 and 1096 tax documents
- Managed the accounts payable process and complete monthly bank reconciliations for various physician practices
- Created monthly journal entries for Workers' Compensation Trust and inter-company journal entries for the Otolaryngology (ENT) Practice

Eckhardt & Johnson Inc., Manchester, NH

12/2014 - 10/2015

Staff Accountant

- Managed accounts receivable and accounts payable
- Managed monthly contract-billing and bi-weekly T&M-billing
- Completed month end checklist
- Coordinated and processed high volume data entry including invoice entry and creation
- Responsible for weekly check run and various other administrative responsibilities, as assigned

Marker Volkl USA, Lebanon, NH

11/2011 – 12/2014

Staff Accountant

- Managed customer accounts receivable
- Assisted with month and year end close, which included creating and posting journal entries
- Responsible for daily accounts receivable posting
- Created and analyzed a critical customer accounts list for accounts that were \$25,000 or more past due
- Managed postdated checks, reports and deposit schedules for Credit Department
- Assisted customers with deposit and postdated check schedules, develop payment schedules and managed their credit card payments
- Completed customer account reconciliations
- Managed customer order approval report for Credit Department
- Input weekly cash information for corporate cash forecast and reporting
- Assisted in yearly inventory
- Completed monthly, quarterly, and yearly sales tax returns
- Completed sales tax collected journal entries to coincide with returns
- Responsible for weekly cash sweeps of bank accounts
- Assisted with implementation of new expense reporting system

PCC Structurals, Northfield, NH

9/2010 – 11/2011

Accounting Clerk

- Assisted Purchasing Department with entering purchase orders, placing orders, ensuring timely procurement of materials and regularly following up with vendors to guarantee satisfaction
- Ran weekly AR aging, tracker and profile reports and made mindful recommendations to Corporate for resolving past due accounts
- Responsible for accounts payable entry – invoice entry, AP filing, and check runs
- Managed weekly inventory cycle counts
- Managed credits and customer returns
- Responsible for weekly AR past due percentage
- Led weekly sales concerns meetings
- Assisted in month and quarter end close, duties included creating and posting journal entries and reviewing profit and loss variances
- Assisted in granting of credit terms with customers
- Contacted customers to schedule payment of open invoices
- Completed daily cash register

EDUCATION

- M.S. Accounting, Southern New Hampshire University, Manchester, NH, 2011
- B.S. Management, Keene State College, Keene, NH, 2006
 - Minor in Communication
- Proctor Academy, Andover, NH, 2002

ORGANIZATIONS

- Bow Athletic Club, Chief Information Officer; 2021-Present
- Andover Little League, President; 2017 – 2019
- Andover Recreation Committee, Member; 2017 - 2020