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MLC



# State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES  
25 Capitol Street - Room 100  
Concord, New Hampshire 03301  
(603) 271-3201 | [Office@das.nh.gov](mailto:Office@das.nh.gov)

Charles M. Arlinghaus  
Commissioner

Catherine A. Keane  
Deputy Commissioner

Sheri L. Rockburn  
Assistant Commissioner

June 14, 2023

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

## REQUESTED ACTION

Authorize the Department of Administrative Services to pay the National Association of State Auditors, Comptrollers and Treasurers (NASACT) (VC #171848), Lexington, KY, in an amount not to exceed \$2,500 for Fiscal Year 2024 technical services fees from July 1, 2023 through June 30, 2024, effective upon Governor and Council approval. **100% General Funds.**

Funding is anticipated to be available in the following account for SFY 2024.

01-014-14-01410-13300000 Division of Accounting Services	<u>SFY 24</u>
026-500251 Membership Fees	\$2,500

## EXPLANATION

Since the 1970's, NASACT has actively expanded its role as a representative of state interests in financial management by providing leadership and training to meet the increasingly complex challenges faced by state governments.

**Listed below are the answers to standard questions required for Governor and Council organization dues and membership approval submissions:**

1. How long has this organization been in existence and how long has this agency been a member of this organization?

NASACT was established in Washington, D.C. in 1915 and the Comptroller, through the Division of Accounting Services, has been a dues-paying member for at least the last seven fiscal years. The technical services fee coincides with \$3,500 in membership dues, which has also been paid for at least the last seven fiscal years and is subject to a separate authorization request.

2. Is there any other organization which provides the same or similar benefits which your agency belongs to?

We are not aware of a similar organization for State Comptrollers.

3. How many other states belong to this organization and is your agency the sole New Hampshire state agency that is a member?

All 50 State Comptrollers are members of NASACT. In addition to the State of NH Comptroller, the Audit Division of the Office of Legislative Budget Assistant, as the State Auditor, is a member of NASACT. The State Treasurer is not a member of NASACT due to overlap of benefits with other organizations.

4. How is the dues structure established? (Standard fee for all states, based on population, based on other criteria, etc.)

The NASACT Technical Services Program is funded from an annual fee of \$2,500 per office.

5. What benefit does the state receive from participating in this membership?

The State benefits from the technical activities and advocacy provided through NASACT committees, workgroups and publications. During fiscal year 2023, technical activities included facilitating forty-one technical inquiries and responses among State Comptrollers, as well as preparing responses to three standards setting documents issued by the Governmental Accounting Standards Board (GASB). Lastly, the Comptroller's office has benefited from participating in a detailed "Comptroller Survey" which provides a valuable reference tool for all 50 states.

6. Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail.

Much of the educational materials, research and information sharing is included with the membership. NASACT also offers technical training at its annual conferences, and scholarships are available to the State should we choose to participate. During fiscal year 2023, the Audit Division of the Office of Legislative Budget Assistant and members of the Comptroller's office as well as other State agency financial managers took part in a NASACT Webinar on the topics of Federal Single Audit Issues and 'Cloud ERP' Financial Controls.

7. Is the membership required to receive any federal grants or required in order to receive or participate in licensing of certification programs? Explain.

No.

8. Is there any travel included with this membership fee? Explain in detail and travel to include the number of employees involved, the number of trips, destination if known and purposes of membership supported trips.

There is no travel planned at this time, however, should the State Comptroller choose to participate in educational and networking opportunities, there are scholarships available.

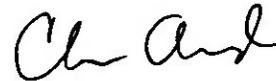
9. Which state agency employees are directly involved with this organization? Indicate if they are members, voting members, committee members, and/or officers of the organization.

At the Department of Administrative Services, the Comptroller is the member and is currently serving on the organization's Committee on the Financial Plan. Several members of the Division of Accounting Services are participants in the information sharing and workgroup activities including Payroll Information Sharing and Lease Standard Implementation. The NASACT Technical Service program has held regular meetings on CARES Act and ARPA financial management, and our NH Comptroller's office has attended many of the virtual sessions.

10. Explain in detail any negative impact to the State if the Agency did not belong to this organization.

The Comptroller and division staff would not have direct access to other state Comptrollers as well as key workgroups pertaining to upcoming implementation of GASB standards. In particular, our staff would not be made aware of the implications to states based on changes at the federal level. Through membership in NASACT, and its related technical services program, the State has the opportunity to have a voice in governmental finance and accounting industry developments.

Respectfully submitted,



Charles M. Arlinghaus  
Commissioner



**NASACT**

National Association of State  
Auditors, Comptrollers  
and Treasurers

# INVOICE

Friday, May 19, 2023  
Invoice No: 14916  
Member ID: 276  
Contact ID: 4383

**Bill To:**

NH Department of Administrative Services  
Attn: Dana Call  
25 Capitol Street  
State House Annex, Room 310  
Concord, NH 03301

**Remit Payment To:**

NASACT  
449 Lewis Hargett Circle, Suite 290  
Lexington, KY 40503

Federal Tax ID Number: 61-1102935

DESCRIPTION	UNIT PRICE	QTY	AMOUNT
NASC Technical Services Fee Technical services fee: July 1, 2023 - June 30, 2024	\$2,500.00	1	\$2,500.00

**TERMS: Net 60**

Subtotal	\$2,500.00
Sales Tax	\$0.00
Prior Payments	\$0.00
<b>TOTAL DUE</b>	<b>\$2,500.00</b>

**OTHER OUTSTANDING INVOICES**

QUESTIONS: Questions may be directed to NASACT's headquarters office at (859) 276-1147.

Invoice Number	Outstanding Balance	Due Date
14823	\$3,500.00	7/15/2023