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State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES
25 Capitol Street
Concord, New Hampshire 03301
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Charles M. Arlinghaus
Commissioner

Catherine A. Keane
Deputy Commissioner

Sheri L. Rockburn
Assistant Commissioner

June 12, 2024

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 \$3,500 for Fiscal Year 2025 membership dues from July 1, 2024 through June 30, 2025, effective upon Governor and Council approval. **100% General Funds.**

Funding is appropriated and available in the following account for SFY 2025.

01-014-14-01410-13300000 Division of Accounting Services	<u>SFY 25</u>
026-500251 Membership Fees	\$3,500

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 eight fiscal years. The membership fee coincides with a \$2,500 technical service fee, which has also been paid for at least the last eight 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.)

Dues are based on the size of the staff for the combined Auditor, Comptroller and Treasurer offices. There are five tiers for the membership dues based on the total size of the staff for the state and New Hampshire is in Tier 5, which is the lowest amount of dues assessed to a state.

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

The State benefits from the training, advocacy, and information sharing provided through NASACT committees, workgroups and publications. The Comptroller's office utilizes the workgroup information sharing and technical inquiries as it pertains to implementation of Government Accounting Standards Board (GASB) standards and initiatives to improve the State's Annual Financial Report preparation. In addition, workgroups assist with monitoring federal activities, such as pandemic funding and Internal Revenue Service mandates. 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.

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.

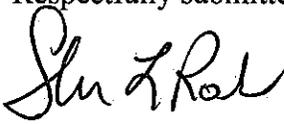
9. Which state agency employees are directly involved with this organization? Indicate if they are members, voting members, committee members, and/or officers of the organization.

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. In addition, the organization provides timely updates from the US Department of Treasury pertaining to accounting guidance for the various federal acts enacted during the pandemic. During fiscal year 2024, the Comptroller attended a session facilitated by NASACT providing an update on US Treasury obligation guidelines for ARPA State Fiscal Recovery Funds.

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 implementation of new 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, the State has the opportunity to have a voice in governmental finance and accounting industry developments.

Respectfully submitted,

For 
Charles M. Arlinghaus
Commissioner



NASACT

National Association of State
Auditors, Comptrollers
and Treasurers

INVOICE

May 3, 2024
Invoice No: 16958
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
Membership Renewal Member Type: NASACT Member thru: 6/30/2025	\$3,500.00	1	\$3,500.00

TERMS: Net 60

Subtotal	\$3,500.00
Sales Tax	\$0.00
Prior Payments	\$0.00
TOTAL DUE	\$3,500.00

Notes:

Organization Name: NH Department of Administrative Services
Primary Member Name: Dana Call
Organization ID: 276
Member Type: NASACT Member
Membership Expiration Date: 6/30/2025
Membership Cost: \$3,500.00

OTHER OUTSTANDING INVOICES

Invoice Number	Outstanding Balance	Due Date
17089	\$2,500.00	8/5/2024

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