



Lindsey M. Stepp  
Commissioner

# State of New Hampshire Department of Revenue Administration

109 Pleasant Street  
PO Box 457, Concord, NH 03302-0457  
Telephone 603-230-5005  
www.revenue.nh.gov



21  
JAN 07 2026

December 16, 2025

Her Excellency, Governor Kelly A. Ayotte  
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 Ms. Susan Lambert at Step 7 of unclassified salary grade DD, earning \$101,490.00 annually, for the position of Field Audit Leader, position #9U341, with an effective start date of January 9, 2026 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 DD for Ms. Susan Lambert. Ms. Lambert is currently employed with the DRA in the position of Multi State Tax Auditor, Tobacco and Multi Entity, Unclassified Salary Grade, CC. This request is to place Ms. Lambert as the Field Audit Leader, Multi State, Unclassified Salary Grade DD at the level according to promotional progression.

The Field Audit Leader position is responsible for conducting state tax audits of large, multistate and multinational companies required to file tax returns with the State of New Hampshire. Many of these companies are some of the largest in the world, whether measured by market capitalization or number of employees, and have highly complex corporate structures. In order to effectively audit these and other taxpayers, a multistate Field Audit Leader must be familiar with some of the most sophisticated and intellectually challenging tax issues, including New Hampshire apportionment, combined reporting, federal corporate income taxation, and federal partnership taxation. In addition to their tax expertise, these auditors are required to travel across the country frequently, often for a week or two at a time, to conduct field work. These intellectual rigors and travel demand make recruiting multistate Field Audit Leaders very challenging, and DRA competes for this talent with prestigious accounting and law firms, corporate tax departments, and financial institutions, all of whom often pay very competitive salaries.

Ms. Lambert possesses a bachelor's degree in accounting from Southern New Hampshire University. Ms. Lambert has been employed with the DRA for over 10 years as a Multi-Entity Tax Auditor and previously worked in the tax and auditing field for over five years. In these roles she has gained professional experience in sophisticated business tax auditing. In her current position with the DRA, Ms. Lambert has gained extensive experience in conducting audits of taxpayers varying in complexity and type, from

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.*

individuals to multistate and multinational corporations. Most audits Ms. Lambert manages include reviews of complex multistate tax issues such as apportionment, nexus, and unitary theory, along with flow-through taxation and other state specific modifications. She exercises independent judgment and logical decision-making in the application of case law, statutes, rules, policies, and other technical criteria to the facts found during an audit. Ms. Lambert also reviews the work of peers. Ms. Lambert participates in settlement discussions and has acted to settle disputes between taxpayers and the Department. She has also worked on various special projects as assigned, most notably by providing assistance to the Governor's Office for Emergency Relief and Recovery as a tax auditor ensuring compliance with state and federal programs.

Based upon Ms. Lamberts's education, her directly applicable experiences auditing multistate businesses on behalf of DRA for 10 plus years, and her work in the tax and auditing field for a total of over 15 years, the Department believes that she should be placed into the Field Audit Leader position, #9U341, unclassified grade DD, at Step 7 earning \$101,490.00 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

Susan E Lambert

**Summary:**

Tax Auditor for the State of New Hampshire's (NH) Department of Revenue with over twenty years of experience working in accounting and finance departments in a variety of industries.

**Work Experience:**

**State of New Hampshire** – Concord, NH – Government Agency

07/2024 – Present      Department of Revenue – Multi-Entity Tax Auditor

- Audit tax returns for compliance with NH tax laws including Business taxes, Meals & Rentals Tax, Interest & Dividends Tax, Real Estate Tax, Medicare Enhancement Tax, Nursing Facility Quality Assessment Tax.
- Research taxpayers and apply appropriate state statutes and revenue rules to the data and support provided by Taxpayers and their Representatives.
- Correspond with Taxpayers and Representatives with the results of the analysis of data and recommend adjustments when required in accordance with NH tax laws and revenue rules.
- Issue Tax Notices of Assessment as required based on recommended adjustments.
- Write case reports and motions required for Taxpayer appeals.
- Assist with Taxpayer calls and provide relevant statutes and rules for their questions.
- Special projects and Committees as assigned.
- Attend various training to stay up-to-date with tax law changes for both the State of NH and the Federal Government.

07/2020 – 07/2024      Governor's Office for Emergency Relief & Recovery – Tax Auditor

- Compliance with State Programs in relation to Federal Grants with State and Federal laws for the Covid 19 Pandemic.
- Reconciliations of funding to State Agencies in relation to Federal Grants issued for the Covid 19 Pandemic.
- Approval of applications for grant awards for specified Covid 19 Pandemic Relief Programs.
- Reviewing and approving expenses paid for grant awards to recipients.
- Review and approve business policies as required by federal law for recipients of grants.

03/2015 – 07/2020      Department of Revenue – Multi-Entity Tax Auditor

- See job duties above.

**PC Connection, Inc.** – Merrimack, NH – Publically held company, direct marketer of information technology solutions, with revenues in the billions thorough out the multiple subsidiaries.

09/2012 – 03/2015      Internal Auditor

- Financial audits for Sarbanes Oxley (SOX 404), compliance to include transaction processing walk through memo's, flow charting of processes, mapping of controls to the processes, and testing and auditing the controls and processes.
- Operational audits for contract compliance, to include Government contracts as well as customer purchasing contracts.

02/2009 – 09/2012      Sales Tax Analyst

- Sales Tax Returns processing for all of the US and Canada including local jurisdictions for all subsidiaries.

- Maintained the Tax Matrix for system calculations
- Managed the migration to outsource to a third party
- Managed state audits
- Tax Law Research

**Education:**

2008 – Bachelor of Science – Accounting - Southern New Hampshire University GPA 3.489  
President’s List & Dean List

1996 – Associates in Applied Science – Paralegal – Newbury College GAP 3.797  
Dean’s List