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STATE OF NEW HAMPSHIRE  
OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION  
*OFFICE OF THE EXECUTIVE DIRECTOR*

Lindsey B. Courtney, J.D.  
Executive Director

Heather A. Kelley  
Director

7 EAGLE SQUARE, CONCORD, NH 03301-4980  
Telephone: 603-271-2152  
TDD Access: Relay NH 1-800-735-2964  
www.oplc.nh.gov

August 03, 2023

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 (OPLC), to **retroactively** renew its 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, 2023 through July 31, 2024, effective upon Governor and Executive Council approval. 100% Agency Funds.

Funds to support this request are available in the following account:

<b>212010-240400000 Division of Administration</b>	<b><u>FY 2024</u></b>
<b>026 - 500251 Organizational Dues</b>	<b>\$5,300.00</b>

**EXPLANATION**

The Requested Action is retroactive due to OPLC not receiving the invoice August 3, 2023. The Office of Professional Licensure and Certification, wishes to continue its membership with the National Association of State Boards of Accountancy (NASBA), commencing August 1, 2023, through July 31, 2024.

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, so we have no record of when the Board became a member prior to that.**
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 are 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 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.**
6. *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 educations 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.**
7. *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.**

8. *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.**
  
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. 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 Executive Director sit NASBA committees. The staff of the OPLC -Technical Division interfaces with NASBA regarding examinations, candidates for licensure, research, and training.*
  
10. *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.*



National Association of State Boards of Accountancy

Phone: 615-880-4200  
https://nasba.org

RECEIVED  
AUG 03 2023  
OPLC-FINANCE

INVOICE

Invoice Number	0002158
Invoice Date	8/1/2023
Invoice Term	30
Due Date	8/31/2023

New Hampshire Board of Accountancy  
James Roberg  
7 Eagle Square  
Concord, NH 03301 United States

**Memberships**

Membership Renew for  
Membership Type: State Board Member  
Membership Term 8/1/2023 - 7/31/2024

Item	Quantity	Price	Total
State Board Member Dues State Board VI	1	\$5,300.00	\$5,300.00

**Total:** \$5,300.00  
**Tax Total:** \$0.00  
**Shipping Total:** \$0.00  
**Grand Total:** \$5,300.00  
**Payment:** \$0.00  
**Balance:** \$5,300.00

Description
2023-2024 State Board Dues

Thank you for your business!

Please detach the portion below and return it with your payment.