



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Ora M. LeMere
Assistant Commissioner

July 24, 2023

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. Robert LaBrecque at Step 6 of unclassified salary grade FF, earning \$107,451.00 annually, for the position of Assistant Director of Audit, position #9U145, 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 FF for Mr. Robert LaBrecque. Mr. LaBrecque is currently employed with the DRA in the position of Multi-State Tax Auditor, unclassified, as the manager of the Multi-Entity and Tobacco bureau. This request is to place Mr. LaBrecque into the Assistant Director, Audit Division, Unclassified Salary Grade FF at the level according to a promotional progression.

The Assistant Director of Audit is responsible for supporting the Audit Division and Director in fulfilling such functions as assisting in the management of Division operations, supervising a diverse audit staff, allocating resources to meet Department compliance responsibilities for all tax types, developing compliance programs aimed at achieving the highest degree of voluntary compliance with the state's tax laws, establishing training and other programs to ensure that employees are fully prepared to execute their duties and responsibilities, negotiating with taxpayers and their representatives to bring contested cases to resolution, and formulating Division positions in adjudicative and other legal proceedings.

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.

Mr. LaBrecque holds a Bachelor of Arts degree in Accounting from Bentley College. Mr. LaBrecque has been employed with the Department of Revenue Administration for twenty-seven (27) years. In his current position with the DRA, Mr. LaBrecque is responsible for managing a team of up to seven auditors with a wide range of responsibilities, and that collectively are responsible for auditing every type of tax administered by DRA. As part of these existing management responsibilities, Mr. LaBrecque has gained extensive experience in all of the duties required of the Assistant Director of Audit, as described above. Notably, his current responsibilities have provided him with significant experience in conducting joint investigations with other state and federal agencies, including the New Hampshire Department of Justice, the Federal Bureau of Investigations, and the Internal Revenue Service, among others.

Based upon Mr. LaBrecque education, his directly applicable experiences with the DRA, and total auditing experience of roughly twenty-Seven (27) years, the Department believes that he should be placed into the Assistant Director of Audit position, #9U145, unclassified grade FF, at Step 6 earning \$107,451 annually.

Sincerely,

A handwritten signature in blue ink, appearing to read "Lindsey M. Stepp".

Lindsey M. Stepp
Commissioner

ROBERT L. LABRECQUE II

EXPERIENCE

2016 - Present NH Department of Revenue Administration

Field Audit Leader Multi-Entity Group

- Manage and train a group of Auditors responsible for auditing the Medicaid Enhancement Tax, Nursing Facility Quality Assessment Tax, Communication Services Tax, Tobacco Tax, Real Estate Transfer Tax, Business Enterprise Tax, Business Profits Tax, Meals and Rentals Tax, and Interest and Dividends Tax returns and filings.
- Review audit workpapers and taxpayer correspondence for accuracy and completeness.
- Communicate with taxpayers and their representatives to foster resolution of contentious audit issues.
- Work with the Department Policy Group and external stakeholders to develop and propose legislation and amendments to update current statutes and rules.
- Provide annual trainings to external tax preparation groups on recent and upcoming NH tax law updates.

2013 - 2016 NH Department of Revenue Administration

Lead Tobacco Auditor

- Established policies and procedures to ensure the diligent enforcement of the Master Settlement Agreement.
- Supervised and Trained a new tobacco auditor.
- Completed field audits of tobacco wholesalers inside and outside of New Hampshire.
- Performed multiple compliance reviews resulting in seizure of untaxed tobacco products throughout the state.
- Implemented a training program throughout the state to train wholesale and retail tobacco licensees.

1996 - 2103 NH Department of Revenue Administration

Tax Auditor II, III, & IV

- Completed desk and field audits for multiple tax types including Tobacco, M&R, Business Enterprise and Business Profits Tax filings administered by the NH Department of Revenue.
- Partnered and worked closely with IRS auditors to complete joint audits as part of a project initiated by the Department of Revenue.

- Provided expert testimony for multiple tax related cases before the Hearings Officer and the Board of Tax and Land Appeals.

EDUCATION

Bentley College **Waltham, MA**

- Bachelor of Arts in Accounting

National White Collar Crime Center **Richmond, VA**

- Financial Records Examination and Analysis Certificate
 - Financial Investigation Practical Skills Certificate
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