

**NHSCPA MEETING SCHEDULE
EXECUTIVE COMMITTEE AND BOARD OF DIRECTORS
APRIL 2009 – MAY 2010**

Apr 26–28, 2009	Sun-Tues		Spring Meeting of Council – Washington D.C.
May 13, 2009	Wed	Noon 2:00 2:30	New Board Members' Orientation Luncheon – Fratello's Executive Committee – Society Office Board of Directors – Society Office
Aug 6, 2009	Thurs	TBD	EC, BOARD and Staff BBQ – Joel Olbricht's Residence, Derry
Aug 25, 2009	Tues		Golf Tournament – Candia Woods
Sept 9, 2009	Wed	2:00 2:30	Executive Committee – Society Office Board of Directors – Society Office
Sept 17, 2009	Thurs	Noon	Keene Town Hall Meeting
Oct 1, 2009	Thurs	Noon	Hanover Town Hall Meeting
Oct 16-17, 2009	Fri – Sat		AICPA Leadership/CPASEA Annual Meeting – Las Vegas
Oct 18 – 20, 2009	Sun – Mon		Fall Meeting of Council – Las Vegas
Oct 29, 2009	Thurs	5:30	CPA Inauguration / CPA Career Night – The Radisson, Manchester
Nov 4, 2009	Wed	5:00	Portsmouth Town Hall Meeting – Portsmouth Country Club
Nov 12, 2009	Thurs	Noon	Concord/Manchester/Nashua Town Hall Meeting – Derryfield Country Club, Manchester
Dec 2, 2009	Wed	2:00 2:30	Executive Committee – Society Office Board of Directors – Society Office
Jan 20, 2010	Wed	5:00	Annual Meeting / 75 th Anniversary Celebration – Derryfield Country Club
Mar 3, 2010	Wed	2:00 2:30	Executive Committee – Society Office Board of Directors – Society Office
May 5, 2010	Wed	9:00	New Members' Orientation Conference – Society Office
May 19, 2010	Wed	2:00 2:30 5:00	Executive Committee – Derryfield Country Club Board of Directors – Derryfield Country Club May Mixer – Presidents' Night/Awards Presentations – Derryfield Country Club, Manchester

**NHSCPA EXECUTIVE COMMITTEE
2009-2010**

PRESIDENT

Stephen Lawlor, CPA

Nathan Wechsler & Company, PA
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PRESIDENT-ELECT

Marie C. McKay, CPA

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TREASURER

Judith P. Labbe-Huard, CPA

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SECRETARY

Donna M. Robinson, CPA

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BOARD MEMBER

Gerry S. Weidema, CPA

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Term Expires: 2010

**NHSCPA BOARD OF DIRECTORS
2009-2010**

Scott R. Berube, CPA

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Term Expires: 2011

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Term Expires: 2010

Patrick C. McHugh, CPA, Esq.

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Term Expires: 2011

Walter C. Meyer, CPA

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2 Wall Street
Manchester, NH 03101
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Term Expires: 2011

Joel C. Olbricht, CPA

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Term Expires: 2010

Alison S. Perrella, CPA

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83 Palomino Lane, #704
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Email: alison@pp-cpa.com
Term Expires: 2012

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Term Expires: 2010

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Term Expires: 2012

IMMEDIATE PAST PRESIDENT

Thomas E. Doyle, CPA

Rockingham Electrical Supply Company,
Inc.
437 Shattuck Way
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Email: tdoyle@rockingham.com

NHSCPA EXECUTIVE COMMITTEE 2009-2010

Stephen F. Lawlor, CPA, President



Steve is the shareholder/director in charge of the Retirement Plan/Employee Benefits Administration practice at Nathan Wechsler & Company, PA. He joined Nathan Wechsler & Company, P.A. in 1985 and one year later became a Certified Public Accountant. He became a shareholder/director in 1992, and currently holds the position of Vice-President and Treasurer. Steve has a wide variety of audit, tax, and consulting experience in many industries including construction, manufacturing, wholesale distributor, real estate, retail, and employee

benefit plans and services a number of clients in those industries. Steve is a University of New Hampshire graduate.

Steve serves as Treasurer of the United Way of Merrimack County. He served as a Director of the Associated General Contractors of New Hampshire and Assistant Treasurer of the Associated Builders and Contractors. He has been a featured speaker at the joint New Hampshire Society of CPAs and New Hampshire Bar Association Tax Forum and an instructor for the National Business Institute.

Marie C. McKay, CPA, President-Elect



Marie is the Managing Principal of Bigelow & Company. She has extensive experience in audit and accounting service, tax planning and compliance, and management and IT consulting, and she specializes in working with closely held businesses in a wide variety of industries. Marie has been with the firm for almost twenty-five years, and holds a Bachelor of Science Degree in Accounting (Magna Cum Laude) from Southern New Hampshire University.

Marie is currently a member of the American Institute of Certified Public Accountants. She also serves as Treasurer for Kids Voting New Hampshire, the Stark Mill Condominium Owners Association, and the New Hampshire Society of Certified Public Accountants.

She is a board member of the New Hampshire Political Library and the New Hampshire Charitable Foundation, and previously served on the Budget Committee for the Town of Chichester and on the board of the Red Cross of Greater Manchester.

Judith P. Labbe-Huard, CPA, Treasurer



Judy Labbe- Huard became the Chief Financial Officer for the Zyacorp Companies in the fall of 2008. Based in Manchester, NH, the Zyacorp Companies own and operate six movie theaters and a hotel in the New Hampshire, Massachusetts and Maine markets. She is responsible for all financial aspects of the companies.

Formerly a manager with the firm of Howe, Riley & Howe PLLC since 1997, Judy performed audit, tax and other consulting services for both profit and not-for-profit organizations.

Judith P. Labbe-Huard, CPA, Treasurer, continued

Judy is the chair of the Professional Ethics Committee and serves on various local civic and non-profit boards.

Donna Robinson, CPA, CFD, Secretary



Donna practices in the areas of accounting and tax consulting for a diverse clientele that includes both the service and manufacturing sectors at Brayman, Houle, Keating and Albright, PLLC in Nashua. Ms. Robinson is licensed as a Certified Public Accountant in New Hampshire and has earned the designation of a Certified Fraud Detection Analyst (CFD).

Donna is the chair of the Financial Careers Committee and also serves in the Federal Legislation/Key Persons Program.

NHSCPA BOARD OF DIRECTORS 2009-2010

Thomas E. Doyle, CPA, Immediate Past President



Tom is currently employed with Rockingham Electrical Supply, Company in Newington, NH as a controller. Tom was most recently with Leone, McDonnell and Roberts, PA in Dover, NH concentrating in all aspects of tax practice. Tom graduated with a BS in Business Administration from the University of New Hampshire, Whittemore School of Business and Economics. He spent 10 years as a Revenue Agent with the Internal Revenue Service. Tom spent numerous years as a member of the adjunct faculty at Franklin Pierce College.

Professional affiliations include past board member and treasurer of Prescott Park Arts Festival. Tom currently serves on the board of the Seacoast Repertory Theatre.

Scott R. Berube, CPA



Scott is a Lecturer of Accounting and Finance for the Whittemore School of Business and Economics at the University of New Hampshire (UNH). In addition to teaching, Scott serves as the faculty recruiting coordinator for accounting students. Prior to joining UNH, Scott was employed by the firm of Howe, Riley & Howe and performed audit, tax and other consulting services for both profit and not-for-profit organizations. Scott graduated at the top of his class from UNH, where he earned both a B.S. in Business Administration and a M.S. in Accounting.

Scott has served as the Treasurer for Opera New Hampshire, Inc since 2004.

Karl A. Heafield, CPA



Karl is a Senior Tax Manager in the Manchester office of Baker Newman & Noyes. He has over 14 years of experience advising clients on tax planning and compliance matters related to ongoing business operations as well as significant transactions such as mergers, acquisitions, reorganizations, sales, and other ownership transfers.

Prior to joining Baker Newman & Noyes, Karl spent 11 years in the tax department of Deloitte and Touche in Boston advising business clients in a wide variety of tax matters.

Karl holds a Master of Science in Taxation and a Bachelor of Science in Accounting from Bentley College.

Karl's activities include: American Institute of CPAs, NH Society of CPAs – Committee on Taxation, The Society for the Protection of NH Forests – Audit Committee, Town of New Boston Forestry Committee – Chair, Jobs for NH's Graduates – Board of Directors & Treasurer, Manchester Rotary Club, Manchester Chamber of Commerce – Membership Committee, Town of New Boston Little League – Coach, Tri-Town Soccer – Coach.

Patrick C. McHugh, CPA



Patrick is an attorney and shareholder at Devine, Millimet & Branch who counsels privately-held businesses and financial institutions. His business law practice involves representing small to medium-size privately held businesses from start-up to eventual sale. Patrick concentrates his practice in commercial real estate related transactions, which include all aspects of entity formation, financing, project acquisition and sale, and includes assisting clients with the zoning and other land use regulatory approval process.

In addition, Patrick represents several large financial institutions and wealthy investor clients in connection with real estate based financing of commercial real estate development and related projects. The projects include acquisition/renovation of existing projects and new project construction financing.

Patrick's background as a certified public accountant, and his prior experience with the accounting firm of Coopers & Lybrand, provided him with a broad business and financial base and exposure to a wide variety of businesses and industries.

Walter C. Meyer, CPA



Walter is a Tax Executive Director in the Manchester office of Ernst & Young LLP. He works with many publicly held and private companies in the New England area. He received his B.S.B.A. from Merrimack College in North Andover, MA and his M.S. in Taxation from Bentley College in Waltham, MA.

Walter is active in the community. In 1997, he received the NHSCPA public service award. He is a Board member and Treasurer of Hands

Across the Merrimack, Inc. and is a member of the Finance Council of Saint Elizabeth Seton Parish. He is a former Board Chair and former Allocations Chair of the Heritage United Way. He has also served as a Treasurer and Board member of Intown Manchester and the New Hampshire International Trade Association. Walter has also been active in coaching CYO Basketball and Babe Ruth Baseball. This is Walter's second time on the NHSCPA Board, having previously been a Board member from 1993 to 1999.

Walter resides in Bedford, NH with his wife Edith. He is the proud father of twin sons, Alex and Collin, who are students at Merrimack College.

Joel C. Olbricht, CPA



Joel is the managing member in the CPA firm of Olbricht Storniolo Group, LLC. He works closely with families on estate and advanced tax planning and business management. He is also heading up the business knowledge teaching division, bizedge, which works with small businesses to understand their needs for knowledge on all business operations and finance issues. He received his B.S. from Abilene Christian University in Abilene, Texas.

Joel is active in his community and state. In 1995, he received the NHSCPA public service award. He is a former Board member of the NH Board of Education, the Salem and Derry Chambers of Commerce, and he served on the AICPA Group of 100. He was Past President of the NH Estate Planning Council, Chester College of NE, the Derry 21st Century Learning Community Corporation, Alexander Eastman Foundation, and the Southern NH Regional Planning Council.

Alison S. Perrella, CPA



Alison has been a practicing CPA for almost 25 years, first with Deloitte & Touche in Boston and Manchester, and, since 1990, as a sole practitioner in Bedford, New Hampshire. She is an honors graduate of Wellesley College and holds Masters degrees in Accounting and Taxation from Northeastern University and Bentley College. Her practice consists primarily of tax planning and compliance services for closely held businesses and their owners.

Alison has been involved with the New Hampshire Society of CPAs in numerous capacities; serving as past President and member of the Board of Directors from 1992-2003. She has served on multiple committees and task forces and currently serves on the Tax and Ethics Committee. She has provided testimony to the NH legislature on bills of interest to the profession.

Gerry S. Weidema, CPA



Gerry is a CPA specializing in offering individuals and closely-held businesses accounting and tax planning services. As a native of Willemstad, Curacao, Dutch Antilles, she immigrated to the United States in 1969, and became a citizen in 1980. Gerry started her company in 1981 after obtaining her CPA license.

In 1976, she completed, with honors, an Associates Degree in accounting from UNH, she is a Magna Cum laude graduate of Southern New Hampshire University, where she earned her Bachelor of Science degree in 1979. In 1985, she received her Masters in Taxation from Bentley College. She is a board member and Treasurer of PlusTime NH, Inc. and the Feminist Health Center of Portsmouth. She has served as Director of the Hampton Rotary Club, and as Director and Treasurer of the Rockingham Community Action Program, where she was instrumental in launching the Gift of Reading literacy program.

Her other professional affiliations include; serving on the Board of Directors of TD Banknorth, a board member of the NH CPA Society and American Institute of Certified Public Accountants.

Harold I. Williams, CPA



Harold is a sole proprietor from the Hampstead area. He has been in practice for 28 years. A graduate of Hillsdale College, he received a degree in Political Science. He also received his MBA from the University of New Hampshire. He became a Certified Financial Planner in 1992.

Harold has been involved with local community activities for the past 28 years. He was a member of the Lions Club for over 20 years and helped set up, and currently serves on the boards of, two local non profits in the area.

James Usseglio, CPA



Jim is a Senior Tax Manager at William Steele & Associates, P.C. in Manchester where he is responsible for providing tax consulting and compliance services to publicly and privately held companies and high net-worth individuals. Prior to joining William Steele & Associates, P.C. in 2002, Jim worked in the tax department of PricewaterhouseCoopers in Boston for five years. He also has over 10 years of experience in private industry.

Jim earned a Bachelor of Science Degree in Business Administration with a concentration in Accounting from Northeastern University where he graduated Magna Cum Laude, a Master of Science Degree in Taxation with distinction from Bentley College (now Bentley University) and is currently pursuing an Advanced Professional Certificate in Taxation at Bentley University.

Jim is the Chair of the New Hampshire Society of CPAs Taxation Committee, past Chair of the New Hampshire Society of CPAs Young Professionals Strategic Initiative, and a member of the Massachusetts Society of CPAs. He is licensed to practice as a Certified Public Accountant in the states of New Hampshire and Massachusetts and has earned the designations as a Certified Public Accountant / Personal Financial Specialist and Certified Financial Planner™ certificant. He and his wife, Susan, reside in Hollis, NH.

NHSCPA Committees 2009-2010

Accounting and Auditing

Serves as a resource to members relative to all accounting and auditing issues including IFRS, Sarbanes/Oxley Act and Rules, GAAP, AICPA Audit Centers, and other accounting and auditing issues. Provides assistance to the State Legislation Task Force on legislative issues pertaining to accounting and auditing.

Audit

Oversees all aspects for the Society's Financial Statement Review or Audit including the engagement of the firm and negotiation of related fees on behalf of the NHSCPA Board of Directors. The Executive Committee of the Board of Directors fulfills the role of this committee.

CPE Advisory Committee

Provides advice on and reviews content of the CPE curriculum. Appointed positions.

Financial Careers

Promotes activities of interest to members involved in education. Maintains close working relationships with the various institutes of higher learning in the State. Manages the scholarship award program. Hosts the Annual CPA Career Night Reception.

Financial Literacy

Develops and maintains a financial literacy outreach program to the community. Builds liaisons within the financial literacy community, and works to promote community-based efforts to provide financial literacy education to schools and other groups. Develops the financial literacy program content for presentations. Targeted audiences may include student and youth groups, low-income families, the military and elderly.

Government Affairs

Advocates issues of importance to the accounting profession, monitors how government plans will affect businesses and promotes the interests of CPAs before the state legislature, regulatory bodies, and other organizations.

- **State Legislation Sub-committee**

Maintains close relationships with State Legislative and regulatory bodies. Investigates proposed legislation and regulations that could affect the profession and clientele, and works closely with other committees having an interest in proposed legislation and regulations. Provides assistance to State Legislators and Regulators that could assist them in carrying out their functions. Seeks advice and assistance from Society's lobbyist.

Reviews the Annual Legislative Tax Guide prepared by the Tax Committee.

- **Key Persons Program/Federal Legislation Sub-committee**

Responds to national issues facing the CPA profession within the legislative environment; cultivates relationships with Senators and Congressmen.

- **Political Action Sub-committee**

Helps elect political candidates who support issues of importance to the profession. Encourages members to contribute to the PAC and distributes PAC funds to candidates.

New England Peer Review

Implements and administers the peer review program for the Society through the New England Peer Review Program. Fellow members only. Appointed positions.

Nominations

Seeks qualified candidates to nominate for Society leadership positions on the Executive Committee and the Board of Directors. Fellow members only. Appointed positions.

Professional Ethics

Promotes the highest standards of ethical conduct within the profession and assists members in understanding and applying those standards. Fellow members only. Appointed positions.

Taxation

Provides an in-depth resource to the membership on matters of taxation. Maintains a close liaison with Federal and State taxing authorities, promotes joint undertakings with these groups providing assistance in resolving problems. Recommends legislation in the area of taxation in cooperation with the State Legislation Sub-committee. Develops an Annual Tax Conference. Produces the Annual Legislative Tax Guide.

- **DRA Task Force on Reasonable Compensation**

Works with the NH DRA on the issue of developing guidance to CPAs and their clients for determining reasonable compensation.

Young Professionals

Offers the opportunity for members aged-45 and under to gain access to leaders in the profession, motivated peers, and develop future skills. Helps to improve its members' professional skills, expands their contact base, and provides the opportunity to promote themselves within the profession.

DUTIES AND RESPONSIBILITIES OF OFFICERS, DIRECTORS, AND APPOINTED POSITIONS

PRESIDENT

The President shall be the Chairman of the Board of Directors. It shall be the duty of the President to preside at all meetings, to enforce the Bylaws of the Society and to perform all duties pertaining to that office. The President shall appoint the chairs of all committees and task forces except the Nominations Task Force. The President shall be an ex-officio voting member of all committees and task forces. The President shall appoint members of the Nominations Task Force.

PRESIDENT-ELECT

In the absence of the President, the President-Elect shall have all the powers and prerogatives of the President. The President-Elect shall supervise all internal operations of the Society and shall assist in formulating the annual budget. In the event of permanent absence or incapacity of both the President and President-Elect, the CEO shall call a meeting of the Board of Directors to select a President pro temporary to act until a special election of a new President and President-Elect can be held. The President-Elect shall also serve as a member of the Nominations Task Force.

TREASURER

The Treasurer shall oversee all financial functions, be responsible for the management of property and assist in providing adequate support for Society operations from available resources.

SECRETARY

The Secretary shall be responsible for the official record keeping of the Society.

DUTIES AND RESPONSIBILITIES OF OFFICERS, DIRECTORS, AND APPOINTED POSITIONS

DIRECTORS-AT-LARGE

- Positions have three year terms.
- Each Director may be assigned to serve as a liaison director with one or more committees or task forces.
- Attends meetings of their assigned committee and participates as an active member.
- Reports to the Board of Directors on committee activities and seeks policy approval as needed.

COMMITTEE/TASK FORCE CHAIRPERSONS

- Responsible for the overall function of their committee and its accomplishments.
- Schedules, chairs and sets an agenda for each meeting as often as necessary to accomplish the committee's goals and objectives.
- **Ensures that minutes are taken by a committee member at each meeting and forwarded to the Society office within ten working days.**
- Works with the assigned liaison Director on policy matters to go before the Board of Directors.
- Reports to the Board of Directors personally in matters of importance to the committee.
- Accomplishes specific objectives as assigned by the President.

**NH Society of CPAs Committee
Activity Report**

Committee or Task Force:

Meeting Date:

Attendees:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Major points of discussion:

Submitted by (Committee Chairperson):

Date of submission

SOCIETY STAFF

Marlene Gazda:

Chief Executive Officer

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Karen Labbe:

Manager - Finance & Personnel Administration

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Debra Bolduc:

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Emily Duane:

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ADMINISTRATIVE STAFF LIAISON

Board of Directors, Committee/Task Force Chairs and members serve as part-time volunteers for a time. The NHSCPA staff, however, devote their full time and energies to the Society's affairs and provides the continuity necessary for effective administration of the Society. It is, therefore, essential that staff members participate fully and be kept informed of all activities being carried on by committees.

A large percentage of total staff time is spent in connection with committee work. The responsibilities assumed by the Chief Executive Officer and the staff are generally as follows:

1. **General**

- a. Assist the Officers and Board in identifying and setting forth the NHSCPA's overall goals and in translating them into constructive committee activities;
- b. Assist Board Liaisons in interpreting established Board policies to committees;
- c. Assist committees in creating and carrying out their activity programs;
- d. Maintain a flow of information to the entire membership about the work of all committees and chapters, as well as general Society activities.

2. **Committee Meetings**

- a. Issue announcements of committee meetings;
- b. As requested by the Chief Executive Officer, attend committee meetings;
- c. Stay informed on developments at the AICPA, in other state societies or associations, etc. and relay relevant information to the respective committees;
- d. **Be a resource**, not a committee member, secretary or chair.

Services of the Society Office

The NHSCPA is ready to assist committees/task forces in the successful completion of their projects and programs. However, in the interest of a smooth, controlled flow of the workload on NHSCPA staff and use of its resources, any project requiring staff assistance must be requested in advance through the Chief Executive Officer. Depending upon the workload of the staff, every effort will be made to provide assistance. The following are examples of services and assistance which may be utilized.

1. Maintain a permanent file.
2. Attend meetings and furnish guidance and information.
3. Serve as "clearing-house" and coordinator for scheduling of all programs to be offered on both state and local levels during the year.
4. Assist in developing programs and in obtaining speakers for same.
5. Prepare promotional literature for programs, handle mailings to membership, and process registrations.
6. Receive registration fees and make disbursements.
7. Assist in securing suitable sites for programs and meetings.
8. Handle on-site administration of workshops, seminars, conferences, etc.
9. Prepare and process printing materials, such as pamphlets, booklets, brochures.
10. Serve as liaison with corresponding committees of the AICPA and other state societies/associations.

PAST PRESIDENTS

1942 - 43	*J. Ben Hart, CPA *Clarence Drayton, Sr., CPA	1977 - 78	Andre L. Dery, CPA
1943 - 44	*Arthur Johnson, CPA	1978 - 79	John T. Schiffman, CPA
1944 - 45	*Percy H. Bennett, CPA	1979 - 80	*Wallace Kartsen, CPA
1945 - 46	*James Dwyer, CPA	1980 - 81	Raymond C. Dugdale, CPA
1946 - 47	*Robert M. Bruce, CPA	1981 - 82	Charles A. Prigge, CPA
1947 - 48	*Leonard D Riccio, CPA	1982 - 83	Robert L. Vachon, CPA
1948 - 49	*Louis Spector, CPA	1983 - 84	Frederick G. Briggs Jr, CPA
1949 - 50	*Clarence Drayton, Jr., CPA	1984 - 85	Donald R. Labrie, CPA
1950 - 51	*Ernest F. Johnson, CPA	1985 - 86	Michelle L. Chicoine, CPA
1951 - 52	*Paul S. Nutting, CPA	1986 - 87	William J.F. Murphy, CPA
1952 - 53	*Donald J. Henderson, CPA	1987 - 88	Gerald G. Dupont, CPA
1953 - 54	*Nathaniel Bigelow Jr., CPA	1988 - 89	Dennis G. Carey, CPA
1954 - 55	*Raymond I. Houde, CPA	1989 - 90	Elliot D. Lerner, CPA
1955 - 56	*John E. Rich, CPA	1990 - 91	Maurice P. Gilbert, CPA
1956 - 57	*Alfred B. Hartford, CPA	1991 - 92	Lucia A. Merritt, CPA
1957 - 58	*Douglas J. Burnett, CPA	1992 - 93	Armand R. Genest, CPA
1958 - 59	*Elmer J. Southard, CPA	1993 - 94	M. Dean Kenney, CPA
1959 - 60	*Morris C. Smith, CPA	1994 - 95	Richard S. Silverman, CPA
1960 - 61	Walter Korona, CPA	1995 - 96	Nadema A. Gemmell, CPA
1961 - 62	Walter Horlick, CPA	1996 - 97	Arthur J. Buonamano, CPA
1962 - 63	*James F. Howe, CPA	1997 - 98	Michael J. Asselin, CPA
1963 - 64	* William G. Ford, CPA	1998 - 99	Lucy S. Potter, CPA
1964 - 65	Alexander Anton, CPA	1999 - 00	Jon R. Lang, CPA
1965 - 66	Alexander Anton, CPA	2000 - 01	David E. Barradale, Esq.
1966 - 67	Dudley C. Tetro, CPA	2001 - 02	Alison S. Perrella, CPA
1967 - 68	David A. Sheldon, CPA	2002 - 03	Steven M. Burke, Esq.
1968 - 69	* Melvin H. Lord, CPA	2003 - 04	Walter H. Leonard, CPA
1969 - 70	Richard B. Morgan, CPA	2004 - 05	Ellen Lavin, CPA
1970 - 71	Phillip W. Hodgdon, CPA	2005 - 06	George O'Brien, CPA
1971 - 72	James A. Shanahan, Jr., CPA	2006 - 07	Brian D. Lamy, CPA
1972 - 73	*Norman C. Batchelder, CPA	2007 - 08	Joel C. Olbricht, CPA
1973 - 74	Richard A. Charpentier, CPA	2008 - 09	Thomas E. Doyle, CPA
1974 - 75	Robert M. Walsh, Jr., CPA		
1975 - 76	*Howard Corsack, CPA		
1976 - 77	C. Bennett Brown, Jr., CPA		

* Deceased

BYLAWS
THE NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS
1750 Elm Street, Suite 403
Manchester, NH 03104

Restated 3/16/2006

Article I – MEMBERSHIP

Section 1. Members of the New Hampshire Society of Certified Public Accountants (designated as the “Society”) shall be persons who qualify for election as provided in this Article. Said members shall include:

- a. any person holding a legally issued license to practice as a certified public accountant in the State of New Hampshire (each a “Fellow Member”) and
- b. any person holding a legally issued license to practice as a certified public accountant or equivalent under the authority of any other state, territory or country (each a “Non-Voting Member”), and
- c. any person meeting the requirements of other classes of membership (each a “Non-Voting Member”) as established under Policies and Procedures adopted by the Board of Directors.

Section 2. Only Fellow Members shall have the right to vote on matters requiring a vote of the Members.

Section 3.

- a. The application of any person desiring to become a member of the Society shall be made upon the prescribed form and contain the prescribed content designated by the Board of Directors.
- b. The completed application shall be accompanied by a remittance covering the membership admission fee as prescribed by the Board of Directors.
- c. The Board of Directors shall have the authority to require of the applicant any additional information considered necessary to review the application. The review and processing of applications may be delegated to the CEO by the Board of Directors. The CEO may refer any application back to the Board of Directors for review.
- d. As provided in Article VIII, Section 1.b.vi., the election of applicants for admission shall be held at a regular meeting of the Executive Committee, or on an interim basis by vote of the Executive Committee. A favorable unanimous vote of the members of the Executive Committee shall constitute election of the applicant.

An accounting of all new members will be provided to the membership. Any Fellow Member, upon receipt of notice of election of said applicant, may submit any objections in writing to the Board of Directors prior to the next regularly scheduled meeting of the Board. After due investigation of the objections, the Board of Directors shall have the discretionary power to ratify or revoke the election.

Article II – FEES AND ASSESSMENTS

Section 1. ADMISSION FEES: The admission fee for membership shall be determined by the Board of Directors. The admission fee must accompany the application when it is filed. In the event of rejection, the fee shall be returned to the applicant.

Section 2. INITIAL AND FINAL DUES: Members shall be subject to dues assessments in the initial and final year of membership, computed based on Policies & Procedures adopted by the Board of Directors.

Section 3. ANNUAL DUES: Annual dues, fees and special assessments shall be determined by the Board of Directors. The Board of Directors may establish dues in different amounts for different groups of members. Dues shall be payable in advance on demand of the Treasurer.

Section 4. CHARGES FOR LATE PAYMENT: At its discretion, the Board of Directors may assess charges for late payment of fees and assessments, and may make special exceptions to this provision when it determines that good cause, such as hardship, so warrants.

Article III – DUTIES OF MEMBERS

Section 1. It shall be the duty of all members to abide by the Constitution and Bylaws of the Society and the Code of Professional Conduct, as defined in Article XIV.

Section 2. Members approved in Article I, Sections 1.a. and 1.b. must fulfill the continuing education and other statutory requirements established under the state law in which the member obtained a license to practice as a CPA.

Section 3. Members approved pursuant to Article I, Section 1.c. must fulfill the requirements established for the member's respective membership class as provided under Policies & Procedures approved by the Board of Directors.

Section 4. The member shall certify compliance with this section on the remittance copy of the annual dues notice.

Article IV – TERMINATION OF MEMBERSHIP/REINSTATEMENT

Section 1. RESIGNATION: Members may resign, by written resignation submitted to the Executive Committee. The resignation shall be effective the date of acceptance by the Executive Committee. No action shall be taken by the Executive Committee on the resignation of a member with respect to whom an investigation or inquiry has been initiated by the Professional Ethics Committee of the Society, by the Professional Ethics Division of the American Institute of Certified Public Accountants (AICPA), or by the Trial Board of the AICPA, unless the Professional Ethics Committee, the Division, or the Trial Board, as the case may be, recommends that such resignation be accepted.

Section 2. DUES ARREARAGE:

- a. Any member who fails to pay the annual dues within 30 days after the beginning of the fiscal year or after admission to membership shall be notified by the President that such member is in arrears. Unless the arrearage is discharged within 60 days after the beginning of the fiscal year or after admission to membership, the member shall then be reported as delinquent to the Board of Directors and shall be deprived of all voting rights until such time as the arrearage is satisfied.
- b. Any member failing to make payment within 90 days after the beginning of the fiscal year or after admission to membership shall be automatically terminated as a member of the Society.
- c. No member of the Society shall be terminated while an investigation by the Professional Ethics Committee of the Society or by the Ethics Committee or equivalent of the American Institute of Certified Public Accountants is being conducted.
- d. The Board of Directors shall have the authority to make special exceptions to the provisions of this section, if it determines that good cause, such as hardship, so warrants.

Section 3. COMPLIANCE WITH ARTICLE XIV: Any member may be suspended or terminated in accordance with the applicable provisions of Article XIV.

Section 4. Any member may be suspended or terminated by vote of the Board of Directors for failure to comply with the provisions of Article III.

Section 5. REINSTATEMENT:

- a. Any member who resigns while in good standing may, upon written application to the Executive Committee and accompanied by a remittance of the admission fee, be approved for readmission to membership by the Executive Committee.
- b. Any member who shall have forfeited membership for nonpayment of dues or other amounts due to the Society may be reinstated by unanimous vote of the Executive Committee present and voting provided that the person applying shall remit with the application for reinstatement the amount of dues or other obligations which would have been payable at the time of the forfeiture of membership plus the admissions fee.
- c. A member whose membership has not been continued for failure to comply with Article III of these bylaws may apply to the Board of Directors for reinstatement, provided that both past and current requirements established in Article III have been met.

Section 6. The provisions of Sections 1-4 of this article will not apply if an investigation or inquiry of a member has been initiated by the Professional Ethics Committee of the Society, by the Professional Ethics Division of the AICPA, or the Trial Board of the AICPA, unless the Committee, the Division, or the Trial Board, as the case may be, recommends that such provisions apply.

Article V – BOARD OF DIRECTORS

Section 1. There shall be a Board of Directors consisting of the officers of the Society, the immediate past president and other Fellow Members, elected by a majority of the Fellow Members present and voting at the annual membership business meeting. Each member of the Board of Directors, except the officers and immediate past president, shall be elected for a term of three years or for the remainder of an unexpired term that has not been filled pursuant to Section 2 below. The terms shall be staggered so that no more than one-third of each term shall expire in any one year. In no event shall the number of members comprising the Board of Directors be less than twelve Fellow Members.

Section 2. Any Director may be removed from the Board of Directors for cause upon the recommendation of the President and concurrence by a majority of the remaining Board members. The President may nominate a Fellow Member to fill any vacancy on the Board of Directors. Upon acceptance by a majority of the Board of Directors present and voting (other than the Director being removed), the nominee shall be submitted to the membership for ratification at the next regularly scheduled meeting.

Section 3. The Board of Directors shall carry out the objectives of the Society in accordance with federal and state laws.

Section 4. The Board of Directors and Executive Committee shall keep a record of their proceedings. A written copy of such record shall be available to a member upon request.

Section 5. The Board of Directors shall have supervision over the property of the Society, exercise general control over its affairs, issue resolutions implementing the provisions of these Bylaws, be responsible for budget approval and be responsible for statements of position to the public.

Section 6. The Board of Directors shall hold meetings quarterly on the day, and at such time and place as determined by the President. Special meetings of the Board of Directors may be called by the President when a request is made in writing by at least three Board Members. A majority of the Board of Directors shall constitute a quorum for the transaction of business. At the discretion of the President, meetings and voting may be held via electronic media.

Section 7. The decision of the Board of Directors shall be final and binding with respect to all questions of interpretation of these Bylaws. Any member may appeal a decision of the Board of Directors under this section at the next regular meeting of the membership. The entire membership shall be notified thirty days prior to the meeting that such an appeal will be heard.

Section 8. Any action which, under any provision of the New Hampshire Business Corporation Act, RSA 293-A, may be taken at a meeting of shareholders, may be taken by the members of the Board of Directors without such a meeting if consent in writing (which includes writing by electronic media) setting forth the action so taken or to be taken, is signed severally or collectively by all of the members of the Board of Directors. Such consent or consents shall be filed with the minutes of the meetings of the Board of Directors.

Section 9. CONFLICT OF INTEREST POLICY

- a. Each Director, prior to taking a position on the Board, and all present Directors shall submit in writing to the President a list of all businesses or other organizations of which he/she is an officer, director, trustee, member, owner (either as a sole proprietor or partner), shareholder, employee or agent, with which the Society has, or might reasonably in the future enter into, a relationship or a transaction in which the Director would have conflicting interests. The President shall become familiar with the statements of all directors in order to guide his/her conduct should a conflict arise.
- b. At such time as any matter comes before the Board in such a way as to give rise to a conflict of interest, the affected Director shall make known the potential conflict, whether disclosed by his/her written statement or not, and after answering any questions that might be asked him/her, shall withdraw from the meeting for so long as the matter shall continue under discussion. Should the matter be brought to a vote, neither the affected

- Director nor any other Director with a conflict of interest with the Society shall vote on it.
- c. The Board will comply with all the requirements of New Hampshire law where conflicts of interest are involved. Any New Hampshire statutory requirements that apply to the Society are incorporated into and made part of this conflict policy.

Article VI – OFFICERS AND STAFF

Section 1. The officers of the Society shall consist of a President, President-Elect, Treasurer and Secretary all of whom shall be Fellow Members.

Section 2. A vacancy occurring in the office of President shall be filled immediately by the President-Elect. Any vacancies occurring during the fiscal year in the remaining offices of the Society shall be appointed by the President with the approval of the Board of Directors, subject to ratification by the members at the next regularly scheduled meeting.

Section 3. CHIEF EXECUTIVE OFFICER:

- a. The Society's professional staff shall be headed by a Chief Executive Officer (designated as "CEO") employed by the Board of Directors and who serves at the pleasure of such Board. The CEO shall report to the President of the Society.
- b. The CEO shall be authorized to employ any professional or clerical staff as may be needed.
- c. The CEO or the CEO's designee may expend the Society's resources in accordance with the Society's budget.

Article VII – DUTIES OF OFFICERS

Section 1. PRESIDENT: The President shall be the Chairman of the Board of Directors. It shall be the duty of the President to preside at all meetings, to enforce the Bylaws of the Society and to perform all duties pertaining to that office. The President shall appoint the chairs of all committees and task forces except the Nominations Task Force. The President shall be an ex-officio voting member of all committees and task forces. The President shall appoint members of the Nominations Task Force.

Section 2. PRESIDENT-ELECT: In the absence of the President, the President-Elect shall have all the powers and prerogatives of the President. The President-Elect shall supervise all internal operations of the Society and shall assist in formulating the annual budget. In the event of permanent absence or incapacity of both the President and President-Elect, the CEO shall call a meeting of the Board of Directors to select a President pro temporary to act until a special election of a new President and President-Elect can be held. The President-Elect shall also serve as a member of the Nominations Task Force.

Section 3.

- a. TREASURER: The Treasurer shall oversee all financial functions, be responsible for the management of property and assist in providing adequate support for Society operations from available resources.
- b. SECRETARY: The Secretary shall be responsible for the official record keeping of the Society.
- c. A single individual may serve as both Secretary and Treasurer.

Article VIII – COMMITTEES AND TASK FORCES

The Executive Committee and/or the Board of Directors and/or President, as determined by Society Policies and Procedures, shall establish and terminate such Committees and Task Forces as deemed necessary to carry out the business of the Society, but the following Committees and Task Forces shall always be required and will be comprised of only Fellow Members: Executive Committee, Professional Ethics Committee and Nominations Committee.

Section 1. EXECUTIVE COMMITTEE:

- A. The Executive Committee shall be comprised of the officers of the Society and a Fellow Member who shall be appointed annually by the Board. The CEO, if a Fellow Member, may fill such appointment.
- B. The Executive Committee shall have the authority to act on behalf of the Board of Directors in the following areas:
 - i. Issue public statements that explain the position and/or policies adopted by the Board of Directors.
 - ii. Review and approve monthly financial statements.
 - iii. Approve modifications to the Society's budget.
 - iv. Approve capital expenditures not included in the annual budget.
 - v. Review the Society's operations, including all personnel matters.
 - vi. To elect applicants for admission to the Society as provided in Article I, Section 3.
 - vii. To accept resignations from and reinstatements to the Society as provided in Article IV.
 - viii. To handle such other matters as delegated to it by the Board of Directors.
- c. The committee shall prepare recommendations regarding policies and procedures to be considered by The Board of Directors.
- d. The committee shall meet as least quarterly or as requested by the President.

Section 2. PROFESSIONAL ETHICS COMMITTEE: The Professional Ethics Committee, whose members will be determined, based upon Society Policies and Procedures, shall

investigate all alleged violations of the Code of Professional Conduct of the Society, as defined in Article XIV, Section 1, or information coming to their attention indicating potential violations of the Code. The Professional Ethics Committee may, upon the approval of the Board of

Directors, enter into a joint ethics enforcement program with the American Institute of Certified Public Accountants. (See Article XIV, Section 2).

The Professional Ethics Committee shall be empowered to carry the provisions of Article XIV into effect.

Section 3. NOMINATIONS COMMITTEE: The Nominations Task Force, whose members will be determined, based upon Society Policies and Procedures, shall meet prior to the annual membership business meeting of members referred to in Article XII, Section 1 for the purpose of nominating the President-Elect, the Treasurer, the Secretary and other Fellow Members to fill vacant positions on the Board of Directors. The Nominations Task Force shall nominate its chair at its first meeting, and this chair shall not currently serve as an officer of the Society. The Task Force shall transmit its nominations to the CEO at least 60 days prior to the annual membership business meeting referred to in Article XII, Section 1. The CEO shall notify the members of the Society of the nominations at least thirty days prior to such annual membership business meeting.

Article IX – FISCAL YEAR

The fiscal year of the Society shall begin on May 1 and end on April 30 or as determined by the Board of Directors.

Article X – MEETINGS OF THE SOCIETY

Section 1. All meetings of the Society shall be held on such day and at such time and place as may be designated by the President.

Section 2. The President shall call special meetings of the Society when such meetings are deemed necessary, or when a written request is made by at least ten Fellow Members of the Society, or when a written request is made by three Directors.

Section 3. Notice of all meetings of the Society shall be given to members by the CEO not less than thirty days prior to each meeting. In an emergency, all requirements with respect to notice of meetings may be waived by the President with the consent of a majority of the Board of Directors.

Article XI – QUORUM

At all regular or special meetings of the Society, the Fellow Members present shall constitute a quorum for the transaction of business.

Article XII - ANNUAL MEETING, NOMINATIONS AND ELECTIONS

Section 1. Nominations for President-Elect, Treasurer, Secretary, and Directors shall be made by the Nominations Task Force, as provided in Article VIII, Section 3. Other nominations, with the consent of the nominee, may be made by any Fellow Member of the Society.

Section 2. At the annual membership business meeting, the President shall read the previously distributed report of the Nominations Task Force and conduct the annual election. The candidates receiving a majority of all votes cast shall then be declared elected by the President.

Section 3. The term for elected officers shall be one year, or until such time as their successors are duly elected. The President shall, without further vote, become President on the first day of the fiscal year following election to that office. The term for Directors shall be staggered so that no more than one-third of the terms shall expire in any one year.

Article XIII - RULES OF ORDER

Unless otherwise provided for by the Constitution and Bylaws, Robert's Rules of Order shall govern all meetings of the Society.

Article XIV - CODE OF CONDUCT, TRIALS AND PENALTIES

Section 1. The Code of Professional Conduct of the Society (the "Code of Professional Conduct") shall consist of:

- a. the Constitution of the Society,
- b. the Bylaws of the Society, and
- c. the Code of Professional Conduct of the American Institute of Certified Public Accountants (AICPA)
- d. the Code of Conduct for Business Partner Affiliate Member

The Code of Professional Conduct shall include any published interpretations and rulings of the Constitution, the Bylaws, and the Code of Professional Conduct of the AICPA, as now constituted and as may be hereafter amended. In the event of any conflict between the Code of Professional Conduct of the AICPA and the Bylaws or the Constitution of the Society, then the Constitution or the Bylaws of the Society shall prevail. In the event of any conflict between the Code of Professional Conduct of the Society and any applicable New Hampshire law or any applicable rules or regulations of the State agency regulating the practice of public accountancy, then such law, rules, or regulations shall govern.

Section 2. Notwithstanding any other provisions of these Bylaws, whenever an inquiry has been initiated by the Professional Ethics Committee of the Society, by the Professional Ethics Division of the AICPA, or by the Trial Board of the AICPA, such inquiry shall be conducted in accordance with the terms of any currently existing agreement between the Society and the AICPA relating to the Joint Ethics Enforcement Program

("JEEP"), whether or not the member subject to the inquiry is a member of the AICPA. In the event that there is no such agreement, the Professional Ethics Committee of the Society shall conduct such inquiry in accordance with these Bylaws and the rules established by the Professional Ethics Committee.

Section 3. Cooperation by a member is required in any inquiry conducted by the Professional Ethics Committee of the Society, by the Professional Ethics Division of the AICPA or by the Trial Board of the AICPA involving the member or the member's partner or employee. A member is required to respond to any request for documents or any interrogatories from the Committee, the Division, or the Trial Board, as the case may be, within thirty (30) days of the posting of notice thereof by registered or certified mail, postage prepaid, to the member at the member's last known address shown on the records of the Society. A member's failure to substantively respond to any such request or interrogatory within thirty (30) days shall constitute a failure to cooperate. A member's failure to cooperate in any inquiry conducted by the Committee, the Division, or the Trial Board, as the case may be, is a violation of these Bylaws.

Section 4. In the event that a hearing is required to dispose of an alleged violation of the Code of Professional Conduct, the hearing shall be conducted in accordance with the terms of any currently existing agreement between the Society and the AICPA relating to ethics violations, the then operative rules of the Joint Trial Board Division of the AICPA, and the then operative Joint Ethics Enforcement Procedures in effect by virtue of the agreement between the Society and the AICPA whether or not the member subject to an inquiry is a member of the AICPA. In the event that there is no such agreement, the Professional Ethics Committee of the Society shall conduct such hearing in accordance with these Bylaws and the rules established by the Professional Ethics Committee.

Section 5. CRIMINAL CONVICTION OF MEMBER: Membership in the Society shall be suspended without a hearing should there be filed with the President of the Society a judgment of conviction imposed upon any member for:

- a. a crime defined as a felony (or its equivalent) under the law of the convicting jurisdiction;
- b. the willful failure to file any income tax return which the member, as an individual taxpayer, is required by law to file;
- c. the filing of a false or fraudulent income tax return of the member or a client; or
- d. the willful aiding in the preparation and presentation of a false and fraudulent income tax return of a client; and shall be terminated in like manner upon the similar filing of a final judgment of conviction.

Section 6. OTHER DISCIPLINARY MEASURES:

- a. A member, whose certificate, permit or license on which membership in the Society depends, is suspended or revoked by the issuing jurisdiction, shall have membership in the Society suspended or terminated upon notice to the President of the Society. Suspension of membership in the Society shall cease upon reinstatement of the certificate, permit or license.

- b. A member who is found to have violated any provision of the Bylaws or Code of Professional Conduct shall be subject to any disciplinary actions deemed necessary or appropriate by the Professional Ethics Committee. Such disciplinary actions may range from requiring a member to obtain certain specified professional education credits, up to a recommendation by the Professional Ethics Committee that the membership of the member be temporarily suspended or permanently terminated, depending upon the severity of the violation of the Code of Professional Conduct. A member is required to substantively comply with any educational, remedial, or corrective action determined necessary by the Committee, within thirty (30) days of the posting of notice thereof by registered or certified mail, postage prepaid, to the member at the member's last known address shown on the records of the Society.
- c. A member whose actions are considered to be detrimental to the best interests of the Society or the accounting profession according to the considered opinion of the Professional Ethics Committee shall be subject to disciplinary actions deemed necessary by the Committee including suspension, termination or such other action which the Committee may deem appropriate. Such disciplinary actions shall be subject to ratification by a majority of the Board of Directors.

Section 7. The Chairman of the Professional Ethics Committee shall advise the member of the disciplinary actions adopted. Notice of such actions shall be sent by registered or certified mail, postage prepaid, to the member at the member's last known address shown on the records of the Society.

Section 8. A member wishing to appeal the decision of the Committee may do so by sending the Professional Ethics Committee notice of appeal within thirty (30) days of the mailing of the Committee notice. The appeal will then be processed for hearing. The hearing shall be conducted under the terms of the aforesaid Joint Ethics Enforcement Procedures and the then operative rules of the Joint Trial Board Division of the AICPA or under such procedures as determined by the Professional Ethics Committee, as appropriate.

Section 9. Notice of the result of final action in every disciplinary matter shall be published in a membership periodical of the Society in a form approved by the presiding officer of the hearing panel which took the last action in the matter. No publication shall be made until such decision, suspension or termination is effective.

Article XV – INDEMNIFICATION

Any director, officer, or employee of the Society, acting as such, will be indemnified as permitted under the Society's Articles of Agreement and Constitution, to the fullest extent possible under the laws of the State of New Hampshire.

Article XVI – AMENDMENTS

Section 1. The Constitution and Bylaws may be amended by a two-thirds vote of the Fellow Members present and voting at any meeting provided that a copy of the proposed amendments have been submitted (including by electronic media) to all Fellow Members at least thirty days before the date of the meeting at which the amendments are to be presented.

Section 2. Any member may cast a written ballot or a ballot in electronic form by request to the CEO at least fifteen days prior to the meeting. Such completed ballots must be received by the presiding officer prior to the vote.

CODE OF CONDUCT

BUSINESS PARTNER AFFILIATE MEMBER **

The New Hampshire Society of Certified Public Accountants has adopted the AICPA Code of Professional Ethics for its members. In addition, the Society requires its Business Partner Affiliate (non-CPA professional member) members to adhere to the following principles:

1. Responsibilities: In carrying out their responsibilities as professionals, Business Partner Affiliate members should exercise sensitive professional and moral judgments in all their activities.
2. The Public Interest: Business Partner Affiliate members should accept the obligation to act in a way that will serve the public interest and demonstrate commitment to professionalism.
3. Integrity: To maintain and broaden public confidence, Business Partner Affiliate members should maintain objectivity and be free from conflict of interest in discharging professional responsibilities.
4. Confidentiality: In addition to observing these principles of professional conduct, Business Partner Affiliate members are required to uphold the confidentiality of information learned, shared and distributed at all NHSCPA meetings, conferences, or other related events. This requirement for confidentiality is necessary to allow members and Business Partner Affiliate members the freedom to communicate candidly, knowing that they do so in confidence.
5. Solicitation: Business Partner Affiliate members are to refrain from using NHSCPA mailing lists, committee rosters, and other printed materials for solicitation purposes. To do so will result in termination of membership.
6. Advertising: Business Partner Affiliate members may not advertise their membership in the NHSCPA, nor mislead the public or imply that they are licensed and/or practice public accounting. (See also State of New Hampshire, New Hampshire Board of Accountancy RSA 309-B:10, Prohibitions.) Business Partner Affiliate members may only refer to their membership in biographical information as follows: "(name)" is a Business Partner Affiliate member of the NHSCPA.

** Pertains to "grand-fathered" BPA members.

**NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

**Board of Directors' Policies & Procedures
(As referenced in the Bylaws)
(updated 5/26/05 by vote of the Board of Directors)**

In accordance with the provisions of the Bylaws of the New Hampshire Society of Certified Public Accountants (the Society), the following Policies and Procedures have been adopted by the Board of Directors:

I) Membership – Article I

1. The membership classes of the Society shall be comprised of Fellow, Affiliate, Associate, and Student, defined as follows:

Fellow: any person holding a legally issued license to practice as a Certified Public Accountant in New Hampshire.

Affiliate: any person holding a legally issued license to practice as a Certified Public Accountant or equivalent, legally issued under the authority of any other state, territory or country.

Associate:

- A. any person holding a legally issued license to practice as a Public Accountant (PA) in New Hampshire, or
- B. any person who is a professional staff member supervised by a CPA or PA, or
- C. any person who is an approved candidate for certification as a CPA, or

Student: any person enrolled at an accredited four-year college or university or an accredited graduate school who will have earned, or be currently in the process of earning, 12 credit hours in courses that are designated as accounting courses. Membership in this category may be continued for one year after graduation.

Any person qualifying for membership as a Fellow, Affiliate or Associate may not be considered for membership as a Student.

2. Upon admission to membership, each Fellow member shall receive a Certificate of Membership to the Society.
3. Fellow, Affiliate or Associate members may request a change in membership status to one of the following if all of the listed requirements are met. All requests for a change in status must be made in writing to the Board of Directors. Dues

will be set at a reduce rate on an annual basis by the Board of Directors for the following membership categories:

Honorary: The member must:

- A. have been a Fellow, Affiliate or Associate member for at least 25 years, and
- B. attained the age of 65 years prior to the beginning of the fiscal year.

Inactive: The member must:

- A. have been a Fellow, Affiliate or Associate member for at least 4 years, and
- ii. be under 65 years of age, and
- iii. be unemployed, or permanently disabled, and
- iv. apply for this status on an annual basis.

II) Fees & Assessments – Article II

1. Admission Fee: The admission fee for membership must accompany the application for membership when filed and is currently set at \$25.00.
2. Dues: The annual membership dues are approved annually by the Board of Directors in connection with the approval of the annual budget in March of each year.

Dues for new members shall be prorated. Dues shall not be prorated or refunded if membership is terminated during the year.

3. Late fees: A late fee of \$25 is assessed for dues over 30 days in arrears.

III) Duties of Members – Article III

Business Partner Affiliate (grandfathered) members must abide by the Code of Conduct for Business Partner Affiliate Members (see Schedule A).

IV) Committees, Task Forces & Appointments – Article VIII

3. The Executive Committee and/or Board of Directors shall establish and terminate all committees, task forces or appointments as necessary to carry out Society business. The following committees, task forces, or appointments have been established and approved by the Board of Directors.

NHSCPA Committees 2009 – 2010

- **Accounting and Auditing**
- **Audit**
- **CPE Advisory Committee**
- **Financial Careers**
- **Financial Literacy**
- **Government Affairs**
 - **State Legislation Sub-committee**
 - **Key Persons Program/Federal Legislation Sub-committee**
 - **Political Action Sub-committee**
- **New England Peer Review**
- **Nominations**
- **Professional Ethics**
- **Taxation**
 - **DRA Task Force on Reasonable Compensation**
- **Young Professionals**

4. Participation on Committees:

- A. It is expected that each member of the Board of Directors serve as an active member of at least one committee or task force during each year.
- B. Members of the Professional Ethics Committee shall be comprised of Fellow members only and shall be approved by the President, to serve for a minimum term of three years.
- C. Each year, Society members are encouraged to volunteer for committee service.
- D. The President shall appoint the chairperson for each committee at the beginning of each fiscal year and such chair will serve for a one-year term.
- E. The Committee chairperson shall report to the Board of Directors regularly regarding their activities.
- F. Nominations Task Force:
 - ii. All members shall be appointed by the President.
 - iii. All members shall be Fellow members of the Society.
 - iv. The Task Force shall be comprised of at least 6 members who represent a cross section of membership in diverse employment areas such as public practice, industry, government, and education and who also represent the various geographic diversity of the state.

- v. The President-Elect of the Society shall always serve as a member of the Task Force.
- vi. The members of the Task Force shall select one of its members who is not an officer of the Society to chair the Task Force.

G. Peer Review Committee, AICPA Council Reps, and Bylaws Task Force:

- i. All members shall be appointed by the Board of Directors and/or the Executive Committee.
- ii. All members shall be Fellow members of the Society.

3. Participation on Task Forces:

- A. Members of all task forces shall be appointed by the President, Board of Directors and/or the Executive Committee as needed when the task force is established.
- B. All Task Forces shall report to the Board of Directors regularly regarding their activities.

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS WHISTLEBLOWER POLICY

General

The New Hampshire Society of Certified Public Accountants (NHSCPA) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the NHSCPA we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within NHSCPA prior to seeking resolution outside NHSCPA.

Compliance Officer – Audit Committee Chairperson

The NHSCPAs' Compliance Officer is the chairperson of the audit committee.

The NHSCPAs' Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the President/CEO and/or the audit committee. The Compliance Officer has direct access to the audit committee of the board of directors and is required to report to the audit committee at least annually on compliance activity.

Reporting Violations

Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the CEO, the Compliance Officer, and the President of the NHSCPA. The NHSCPA will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers must recognize that the NHSCPA may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

Accounting and Auditing Matters

The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

As passed by the Board of Directors on March 27, 2009 via electronic vote

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS RECORD RETENTION

◆ Section 1. Retention Period

In accordance with legal requirements, good business practices, and federal contract requirements, all financial records (electronic or paper) of the New Hampshire Society of CPAs will be retained according to the following schedule:

A. Two Years

Bank reconciliations, general correspondence.

B. Three Years

Bank Statements, Employment Applications, Insurance Policies, Petty cash vouchers.

C. Seven Years

Accident reports, accounts payable ledgers, accounts receivable ledgers, cancelled checks, contracts, garnishments, customer invoices, payroll records, personnel files, payment vouchers, withholding tax statements.

D. Permanently

Chart of Accounts, legal correspondence, mortgages, depreciation schedules, property records, tax returns, training manuals.

◆ Section 2. Destruction of Documents

NHSCPA acknowledges its responsibility to preserve information relating to litigation, audits and investigations. The Sarbanes-Oxley Act of July 30, 2002, ("Act") makes it a crime to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding, with the intent to impede, obstruct, or influence investigation. Furthermore, the Act makes it a crime to knowingly intimidate, threaten, or corruptly persuade another person--or attempt to do so—with the intent to cause or induce another to alter, destroy, mutilate, or conceal an object for the purpose of impairing the object's integrity or availability for use in an official proceeding. An *official proceeding* is defined as a proceeding before a court, Congress, or a federal agency.

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions, including fines and imprisonment for up to 10 years, against the NHSCPA and its employees and possible disciplinary action against responsible individuals (up to and including termination of employment). Each employee has an obligation to contact the CEO of a potential or actual litigation, external audit, investigation or similar proceeding involving the NHSCPA that may have an impact as well on the approved records retention schedule.

As passed by the Board of Directors on March 27, 2009 via electronic vote

**NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
ALCOHOLIC BEVERAGE POLICY**

No alcoholic beverages shall be served in the executive offices.

As passed by the Board of Directors, January 20, 1988

New Hampshire Society of CPAs AUDIT COMMITTEE POLICY

OBJECTIVE

- Oversee all aspects for the Society's Financial Statement Review with agreed upon procedures or Audit (see note 1) including the engagement of the firm and negotiation of related fees on behalf of the NHSCPA Board of Directors.

CHAIRPERSON RESPONSIBILITIES

- Call the Audit Committee together as needed to review the draft and final report from the prior audit or review.
- Work with the Treasurer to ensure the audit or review is scheduled in a timely manner annually.
- Present and discuss audit or review reports to the Board of Directors.

COMPOSITION

- The Audit Committee shall consist of at least three members of the Board of Directors appointed by the President.
- At least one member shall have audit experience.
- Members shall serve a 3-year term from May 1 to April 30 with one member rotating off the committee each fiscal year.

GUIDELINES

- Review the prior year's financial statement work to determine if the recommendation to the Board is to require an audit, or reviewed financial statement along with an agreed upon procedures on cash.
- Review with CPA performing the audit or review, the overall scope of the audit or review and any areas identified by the Audit Committee for additional emphasis or agreed-upon procedures, and approval thereof. This also includes such items as a tentative schedule leading to the ultimate delivery of the report, procedures for working with the Society in handling problem areas, and establishing the fee for the services to be performed.
- If an audit is conducted, review the auditor's findings and recommendations regarding the organization's internal control, together with management's responses.
- Ensure that the audit or review is conducted in compliance with all appropriate non-profit and audit standards.
- By December 1
 - Select the firm to perform the audit or review.

- By January 1
 - Engage the firm and sign the engagement letter on behalf of the NHSCPA. The firm engaged must have completed a Peer Review with an unqualified opinion.

- By June 1
 - Coordinate with the firm to see that the audit or review has begun.

- By August 1
 - If an audit is performed, review the management letter with the Treasurer prior to the Board of Directors' meeting.

 - Present the audit or report to the Board of Directors. Chair should be available to respond to questions from the Board of Directors during their regular meeting.

- By September 1
 - Review the performance of the firm for the following year's consideration.
 - Review and update the Committee guidelines as necessary.

Notes

- (1) Upon approval by the Board of Directors, a Review of the Financial Statements with agreed-upon procedures may replace the Audit. The Board of Directors, at its meeting on October 3, 2007 voted: "Beginning with fiscal year 2007/08, the Board of Directors will seek bids for a Review of the Financial Statements with agreed upon procedures."

**As passed by the Board of Directors
March 18, 2008**

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS COMMITTEE POLICY

GENERAL GUIDELINES

The single purpose of many Society committees, task forces, or appointed volunteer positions is the betterment of the members by providing them with information, technical and/or non-technical. Some committees, task forces, or appointed volunteer positions have a dual purpose, the second being involvement with a particular industry or government agency. In these cases, care is taken to insure that both groups, the outside agency or organization and Society members, are given due consideration in all committee activities.

PROMULGATION OF STANDARDS

All matters dealing with policy are brought to the Board of Directors for approval.

If a committee, task forces, or appointed volunteer positions proposes a position for or against a particular legislative bill, the committee must have Board approval prior to any public statements. Refer to the Communication Policy (4-3, pg.2).

All matters being considered by committees, task forces, or appointed volunteer positions which have an effect on the public, are brought to the Executive Committee. The preferred procedure is to submit this matter in writing to the Board. Every situation cannot be anticipated, but questionable areas can be resolved by discussion with the Board.

NOTE: ALL generic references to committees (except Executive Committee) in this Section also means Task Forces and appointed volunteer positions.

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS COMMITTEE POLICY

POLICY REGARDING PUBLIC STATEMENTS BY COMMITTEE MEMBERS

The purpose of this policy is to clarify the authority and responsibility of individuals or groups, while they are associated in an official capacity with the Society, in expressing opinions on matters directly or indirectly affecting the accounting profession.

Nothing in this policy is intended to limit or preclude normal and routine correspondence of committees. Nor is this statement intended to restrict any individual from expressing his/her personal views; however, anyone holding a position of leadership in the Society recognizes that personal views might be confused with official positions. A committee member is not to act as spokesperson for a committee or the Society unless so authorized.

(Refer to Communications Policy)

COMMITTEE SERVICE

Committee members are selected because they wish to contribute to a particular activity of the Society and/or feel that committee work develops their possibilities for leadership.

- A. Attendance. Since attendance at committee meetings is one of the criteria used in evaluating members' service, it is important that each committee member keep the Chair informed of his/her activity. If a member cannot attend a committee meeting and cannot send a replacement, it is necessary for him/her to notify the Chair. If a member cannot function actively, he/she should resign from the committee. Unexcused absence at three meetings without proper notification is considered an automatic tender of resignation from the committee.
- B. Participation. A major criteria in evaluating committee activity is participation by individual members. Active participation must be defined by the committee, as it does not necessarily mean attendance at meetings. At committee meetings, members, like Chair's, should be aware of the important to be actively involved in the deliberations of the committee regardless agenda and the meeting objective(s). During the meeting, the Chairs objectives are to adhere to the agenda, talk to the point under discussion, and ensure that all matters receive proper and due considerations.
- C. Personal Expenses. Travel and other expenses incidental to committee meetings are a personal obligation of the member. Such obligations are recognized at the time of acceptance of the committee appointment.
- D. Society Expenses. The Society underwrites expenses of certain committee Chairs or designees to attend national technical meetings designed to improve the effectiveness of their committee. Reimbursement occurs only if budgeted and requires the pre-approval of the Chief Executive Officer.

COMMITTEE ADMINISTRATION

To facilitate the overall coordination of Society activities, the following guidelines have been established.

- A. Committee meetings are coordinated through the Society office, even if meetings are held elsewhere. This allows the office to ensure against conflict with other Society functions and to keep an accurate record of committee activities.
- B. A secretary protem is appointed from the committee members present to keep minutes and notes. A copy of these minutes is submitted to the Society office for inclusion in the permanent committee records, reviewed by the Chief Executive Officer, and subsequently submitted to Executive Committee/Board if follow-up is required. The Society is prepared to distribute these minutes to the committee if the Chair so desires.
- C. Committee Chairs may not add members to their committees without notice from the Chief Executive Officer. Please contact the Society office for assistance in this regard.
- D. Expenses of an unusual nature occurring during the year and not planned for in budget, such as publication of a special document, must be brought to the attention of the Chief Executive Officer. The Chief Executive Officer determines if this must go to the Executive Committee and/or the Board of Directors for a supplemental budget.
- E. Committee work is considered service to the profession; therefore, committee meetings are not used as a vehicle for acquiring CPE credit.
- F. Each committee is assigned a board liaison director who shall be appointed by the President annually. Communication to the Board shall be through the board liaison directors and/or Chief Executive Officer.
- G. Each committee is assigned a Society staff liaison. The staff liaison is the committee's primary contact for guidance on Society related projects including articles for "The NHSCPA Connection", publications such as checklists or brochures, surveys, public relation functions, breakfast/dinner meetings, relations with the AICPA and other Society issues.

All committee presentations qualifying for CPE credit are conducted through the CPE Department with the exception of selected Society events.

As passed by the Board of Directors, March 18, 1992.

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS COMMUNICATION POLICY

There are occasions when officers, board members and committees are asked to express an opinion on matters directly or indirectly affecting the New Hampshire Society of Certified Public Accountants (NHSCPA) on administrative or professional matters. One of the expressed goals of NHSCPA is to speak on behalf of its members when such action is in the best interests of its members and serves the cause of certified public accountants.

Presentation of NHSCPA views on appropriate matters is an essential part of our goals and objectives. It can be an effective part, however, only when carried out in an orderly manner consistent with a clearly stated policy.

Purpose: The purpose of this statement is to clarify the authority and responsibility of individuals or groups, while they are associated in an official capacity with NHSCPA in expressing such opinions.

Limits: Nothing in this policy statement is intended to limit or preclude normal and routine correspondence of the Board or Committees. Nor is this statement intended to restrict any individual from expressing his/her personal views. However, anyone holding a position of leadership in NHSCPA should recognize the probability that personal views might be confused with official views.

Delegation of Authority: The delegation of communications authority and responsibility is dealt with, first of all with respect to the Board, and secondly with respect to all others. There are, however, two basic considerations for all. First, any such statement by an individual or group should be well studied, reasoned and documented when the situation permits. Second, if the matter is one involving substantial controversy within the membership or profession, the individual or group should endeavor to present the pros and cons of the question.

Board of Directors: The Board of Directors as a body may make statements on behalf of NHSCPA at any time.

President and President-Elect: the President and President-Elect together have the authority to prepare responses to matters requiring a prompt reply. However, the President and the President-Elect should endeavor to discuss the matter with the members of the Board of Directors whenever possible.

Executive Committee: The Executive Committee shall have the authority to issue public statements that explain the positions and/or policies adopted by the Board of Directors.

Committee Chairs: Committee Chairs may speak on behalf of NHSCPA only with respect to policies or matters already authorized by the Board, except when the following conditions have been fulfilled:

(continued on next page)

- a. Statement must be within their technical competence and jurisdiction.
- b. The development of the statement has been coordinated with the President and/or the President-Elect.
- c. The statement expresses the opinion of a substantial majority of the committee based upon their understanding of the general sentiment of a majority of the membership of NHSCPA.
- d. The statement makes clear that the opinion expressed is that of the committee only.
- e. Any statements made must be communicated immediately to the Executive Committee.

This statement rescinds all previous statements dealing with the same subject matter.

As passed by the Board of Directors, July 18, 1990

New Hampshire Society of Certified Public Accountants

CONFLICT OF INTEREST POLICY (Bylaws Section 9)

Effective March 16, 2006

Each Director, prior to taking a position on the Board, and all present Directors shall submit in writing to the President a list of all businesses or other organizations of which he/she is an officer, director, trustee, member, owner (either as a sole proprietor or partner), shareholder, employee or agent, with which the Society has, or might reasonably in the future enter into, a relationship or a transaction in which the Director would have conflicting interests. The President shall become familiar with the statements of all directors in order to guide his/her conduct should a conflict arise.

At such time as any matter comes before the Board in such a way as to give rise to a conflict of interest, the affected Director shall make known the potential conflict, whether disclosed by his/her written statement or not, and after answering any questions that might be asked him/her, shall withdraw from the meeting for so long as the matter shall continue under discussion. Should the matter be brought to a vote, neither the affected Director nor any other Director with a conflict of interest with the Society shall vote on it.

The Board will comply with all the requirements of New Hampshire law where conflicts of interest are involved. Any New Hampshire statutory requirements that apply to the Society are incorporated into and made part of this conflict policy.

As passed by the Fellow Members March 16, 2006 as Section 9 of the Bylaws

"As a member of the Board of Directors of the New Hampshire Society of Certified Public Accountants, I agree to abide by the terms of the Conflict of Interest Policy as outlined above."

Name

Date

New Hampshire Society of Certified Public Accountants Continuing Professional Education Policy

Continuing Professional Education (CPE) Program.

The Society provides a CPE Program as a member service.

The Society provides the highest quality CPE Program possible to enable its members to maintain their professional competency.

The financial objectives of the CPE Program are that it be self-supporting on a direct and indirect cost basis.

The CPE Program is administered by the Society's Chief Executive Officer who has full responsibility, authority and accountability for programs, individually and on an overall basis.

All CPE Program presentations qualifying for CPE credit will comply with the Statement on Standards for Continuing Professional Education (CPE) Programs issued jointly by the AICPA and NASBA (Exhibit A). This document addresses standards for CPE Program sponsors, development, presentation, quality measurement and reporting. Additionally, all CPE Program presentations qualifying for CPE credit will comply with Chapter 309-B, New Hampshire Accountancy Act (309-B:7, VII) Issuance and Renewal of Certificates; Maintenance of Competency, and the Board of Accountancy Administrative Rules, Ac 403.02 Continuing Professional Education.

**As passed by the Board of Directors
October 3, 2007**

**NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
REIMBURSEMENT POLICY FOR MEMBERS' TRAVEL EXPENSES**

- 1) The Society encourages members of Society committees to participate in professional meetings and conferences.
- 2) The Society may reimburse full or partial travel expenses for meals, lodging, travel, conference fees and materials related to attendance by Committee Chairs or their designees at national/regional meetings for their related committees. Air travel is to be arranged and tickets provided for you by the Chief Executive Officer. Consultation, including estimated expenses, with the Society President or his/her designee is required to be made at least 15 days prior to the conference to obtain his/her consent for such expenditures.
- 3) Reimbursement of Officers and Directors travel expenses for attendance at meetings and conferences will be made after prior consultation with the President or his/her designee.
- 4) Expenses eligible for reimbursement are those incurred by the Society member only and do not include additional costs associated with a member's spouse, children or guest who attend such a conference. Available supporting data for request reimbursement of expenses shall be submitted to the Society office within 30 days of travel. Mileage reimbursement shall be at the current IRS rate. Documentation standards shall be at least equivalent to current requirements of the IRS.
- 5) All members attending conferences are expected to submit to the Board of Directors a written report within 30 days of travel summarizing the conference agenda, areas of discussion and relevance of such discussions to the Society membership. Members should be willing to provide a brief memorandum for inclusion in the Society newsletter concerning such information.
- 6) Attendance at certain meetings is expected and prior approval is not necessary:
(Passed by Board on 4/29/91)
 - A. AICPA Council Meetings - AICPA Council Members if not reimbursed by AICPA;
 - B. Leadership Conference for State Societies - President-Elect;
 - C. NHSCPA Monthly and Annual Meetings - Society Staff;
- 7) The reimbursement policy does not address attendance at national or regional meetings by Chief Executive Officer, Programs Administrator, and/or staff. Such meetings are considered in conjunction with the annual budgeting process. Society staff attendance at meetings shall be assigned by the Chief Executive Officer.

- 8) Reimbursement of any expenses offered by the AICPA or any other organization shall be applied for prior to requesting reimbursement from the NHSCPA.

As Passed by the Board of Directors

April 29, 1991

Revised: January 22, 1997



New Hampshire Society of
Certified Public Accountants

Request for Reimbursement

1750 Elm Street, Suite 403 ♦ Manchester, NH 03104 ♦ Ph: (603) 622-1999 ♦ Fax: (603) 626-0204 ♦ www.nhscpa.org

IMPORTANT: Please be sure to prepare only one form for each meeting.

Committee or Task Force: _____
 Member Name: _____
 Dates of Meeting: _____
 Location of Meeting: _____
 Other Explanation: _____

Reimbursement Items and Descriptions (submit copies of all receipts with request)

Transportation – (Coach rate – unless unavailable):	
Local Transportation (Bus, rail, cab):	
Auto Mileage:	
Total Mileage reimbursement (at "IRS rate"):	
Parking:	
Tolls:	
Meals (if not itemized on hotel bill):	
Lodging (hotel room, taxes, etc):	
Other:	

Explain Other: _____

Reimbursement Requested:	
Less Advance:	
Total Reimbursement Request:	

Make check payable to:

Name (Individual, Firm or Company): _____
 Address: _____
 City/Town: _____ State: _____ Zip: _____

_____ Signature	_____ NHSCPA Approval	_____ Date
--------------------	--------------------------	---------------

NHSCPA Use Only			
Account No. _____	\$ _____	Account No. _____	\$ _____
Account No. _____	\$ _____	Account No. _____	\$ _____

**EFFECT OF SUSPENSION OF NEW HAMPSHIRE SOCIETY OF CPAs
MEMBERSHIP ON MEMBERSHIP PRIVILEGES**

WHEREAS, a member of the AICPA and NHSCPA who has been found guilty of the Joint Trial Board may be subject to, among other things, suspension of their membership; and

WHEREAS, the NHSCPA Board of Directors desires to confirm that the suspension policy followed by the Joint Trial Board has its support;

NOW, THEREFORE, BE IT RESOLVED: that a member of the AICPA and NHSCPA who has been suspended, is, for a period of the suspension, to refrain from identifying himself/herself as a NHSCPA member on any letterhead or other written material; he/she may not be a committee member or hold an office in the NHSCPA; and, he/she may not vote. Membership in any NHSCPA sponsored insurance programs held prior to the suspension may continue as long as the member continues to pay NHSCPA membership dues and the premiums for insurance programs but the suspended member may not take advantage of any other benefits of NHSCPA membership or increase existing benefits during the period of suspension. NHSCPA publications continue dependent upon the continued payment of dues during the suspension. When all of the conditions of the suspension period have been met, the membership automatically reverts to its status prior to the suspension.

Passed by Board of Directors, March 25, 1997

New Hampshire Society of CPAs

Budget

May 1, 2009 - April 30, 2010

Operating Budget

As Passed by the Board of Directors on 3/20/09

Page	Income	Actual	Budget	Projected	Budget
		4/30/08	4/30/09	4/30/09	0% Dues 4/30/10
1	Advertising				
	Newsletter/E-news/Other	13,253	12,600	12,880	15,400
	Website	6,014	6,500	4,345	5,800
1,2	Affinity Programs	11,327	9,400	8,181	850
3,4	CPE				
	Conferences	22,688	24,400	21,725	41,500
	Seminars	327,695	321,000	342,760	319,000
	Self Study	206	1,000	666	1,000
	Surgent Direct	1,350	1,000	700	1,000
	Membership				
	Application Fees	1,850	1,500	1,300	1,500
5	Dues	250,374	266,000	261,502	269,000
6	Golf Tournament/Bs. Partners	6,926	7,000	9,805	11,000
	Sponsorship	10,808	11,000	9,965	10,000
6	Meetings/Events	7,223	13,030	10,093	14,050
	Sponsorship	3,037	3,600	4,573	5,000
	Scholarship	2,750	2,000	2,000	2,000
7	Other				
	Conference Room Rental	11,315	7,300	8,667	8,700
	Grants			15,000	15,000
	Interest	30,122	31,000	20,000	23,000
	Misc	1,021	800	830	800
	NEPR Rent			9,495	12,660
	Publication/Sales	4,020	4,000	4,810	4,800
	SI Programs/Other Events	820			
	Total Income	712,799	723,130	749,297	762,060
	Cost of Goods Sold				
1	Advertising				
	Newsletter Postage	2,914	3,000	2,800	3,000
	Newsletter Printing/E-News Pub.	14,052	12,750	13,000	12,750
3	CPE				
	Bank Fees	8,685	8,000	8,200	8,000
	Conferences	14,529	15,000	14,884	22,500
	Curriculum	172,178	183,250	167,463	162,200
	Hotel Space	6,277	3,750	7,175	6,000
	Marketing	2,232	2,500	1,638	2,000
	Postage/Mailings	3,669	2,500	1,620	1,500
	Self Study		500	127	500
	Travel	387	1,500	371	
6	Membership				
	Bank Fees (Dues)	1,183	1,200	1,800	1,800
	Golf Tournament/Bs. Partners	12,331	14,000	12,488	12,500
	Meetings/Events	11,064	17,060	18,936	18,050
	Scholarship/Golf	3,280	4,000	5,000	3,000
	Scholarship/MBR Contributions	2,750	2,000	2,000	2,000

7	Other				
	Grants	1,763			
	Publication/Sales	3,150	3,200	3,176	3,200
	Total COGS	260,444	274,210	260,678	259,000
	Gross Profit	452,355	448,920	488,619	503,060
	Operations Expense				
8	Committee	6,405	5,000	7,041	2,500
9	Communications/Web	7,719	8,300	8,300	6,800
10	Conferences	7,107	9,000	3,379	4,500
11	Database Lease	2,966	3,500	2,880	3,500
12	Depreciation	12,179	12,100	14,030	13,900
13	Insurance (D&O, WC, PL)	4,035	4,000	4,018	4,000
14	Maint. & Repairs	5,432	5,300	6,967	5,300
	Misc.	1,247	1,000	862	1,000
	Other Events	9,067	15,000 *	11,457	See Meetings & Events
	Photocopier Lease	4,104	4,100	4,104	4,100
	Public Relations	6,583	5,000	1,872	
15	Rent/Office Space	52,947	55,000	55,108	82,170
	Supplies	13,063	12,000	13,500	9,000
	Travel/Meetings	1,861	2,000	2,100	2,000
16	Payroll				
	Benefits	34,972	46,000	49,700	68,702
	Salaries	216,442	242,200 **	245,802	278,000 Note 1
	NHBET	1,661	1,695	1,696	2,085
	Taxes	16,459	21,040 **	18,932	21,800
	Postage/Mailings	7,806	7,500	7,500	7,500
	Professional Development	585	1,000	323	0
17	Professional Fees	38,116	15,500	29,912	30,000 Note 2
	Total Expense	450,757	476,235	489,483	546,857
	Net Ordinary Income	1,598	(27,315)	(864)	(43,797)

*SP Expense as approved 5/14/08 (\$5,000)

**New Employee as approved 12/3/08 (\$23,340 prorated)

Note 1: new position approved by the Board 12/2008
to be funded by Society Reserve \$58,611 (Salary/Taxes & Benefits)

Note 2: \$15,000 funded by Grant (Mobility Legislation)