

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS BOARD OF DIRECTORS' POLICIES & PROCEDURES (As referenced in the Bylaws)

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:

Bylaws Article 1 – MEMBERSHIP

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

Student: (As passed by the Board of Directors on September 16, 2010) any person who will have earned, or be currently in the process of earning (i.e. taking classes), 12 credit hours in courses that are designated as accounting courses who meets at least one of the following criteria:

1. Is currently enrolled in a full-time degree program at an accredited four-year college or university in New England, or
2. Is currently enrolled in a degree program at an accredited graduate or law school in New England, or
3. Any person who is a resident of a New England state and who is enrolled in a full-time degree program at an accredited four-year college or university, or enrolled in an accredited graduate or law school in any state or country.

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 reduced rate on an annual basis by the Board of Directors for the following membership categories:

Life: Any Fellow, Affiliate or Associate member who has been a member for at least twenty-five (25) years and has attained the age of 65 prior to the beginning of the fiscal year.

Honorary Life: (As passed by the Board of Directors on September 16, 2010) any person who has:

- been an active member of the Society for a period of 30 years,
- served for at least two years as a chair of a committee or as a member of the Board of Directors of the Society, and
- reached the age of sixty-five (65) and is fully retired from any employment,

may request a change in his/her status to Honorary Life Member, to be effective at the start of the Society's next fiscal year, by submitting information in writing verifying eligibility. Honorary life members are exempt from dues.

Inactive: Any Fellow, Affiliate or Associate member who has been a member for at least four years, is under the age of 65, and is unemployed or permanently disabled and applies for this status on annual basis.

Bylaws Article II – FEES & ASSESSMENTS

Application Fee: The application fee for membership must accompany the application when filed and is currently set at \$25.

1. Dues: The membership dues are approved annually by the Board of Directors in connection with the approval of the annual budget. Dues for new members shall be prorated. Dues shall not be prorated or refunded if the membership is terminated during the year.
2. Late fees: A late fee of \$25 is assessed for dues over 30 days in arrears.

Bylaws Article III – DUTIES OF MEMBERS

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

Bylaws Article VIII – COMMITTEES, TASK FORCES, APPOINTMENTS

The Executive Committee and/or Board of Directors and/or President, as determined by Society Policies and Procedures, shall establish and terminate all committees, task forces or appointments as necessary to carry out Society business. Committees, task forces, or appointments are established and approved by the Board of Directors.

Participation on Committees and Task Forces

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.

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.

1. The President shall appoint the chairperson for each committee at the beginning of the fiscal year.
2. The Committee chairperson shall report to the Board of Directors regularly regarding their activities.
3. Peer Review Committee, AICPA Council Members, and Bylaws Committee:

All members shall be appointed by the Board of Directors and/or the Executive Committee.

All members shall be Fellow members of the Society.

4. Any members who has been absent from 3 consecutive meetings shall be considered resigned from the committee or task force.

POLICIES

Alcoholic Beverages
Audit Committee
Committees – General
Communications
Conflict of Interest
Continuing Professional Education
Record Retention
Red Flags
Suspension of Membership
Travel Expenses
Whistleblower

**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 CERTIFIED PUBLIC ACCOUNTANTS 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 force, 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.

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 pro tem 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:

- 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.

(continued on next page)

- 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 RECORD RETENTION POLICY

◆ 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

NHSCPA RED FLAGS IDENTITY THEFT PREVENTION PROGRAM

EFFECTIVE JANUARY 1, 2011

INTRODUCTION AND OVERVIEW

The New Hampshire Society of CPAs (NHSCPA) is committed to protecting our members and customers from identity theft and to comply with the Federal Trade Commission's (FTC) Red Flags Rule. We have developed and implemented this written Red Flags Identity Theft Prevention Program (Program), which is appropriate to our organization's size and complexity, and the nature and scope of our activities.

This Program addresses 1) identifying relevant identity theft Red Flags, 2) detecting those Red Flags, 3) responding appropriately to any that are detected to prevent and mitigate identity theft, and 4) updating our Program periodically to reflect changes in risks.

Our Red Flags identity theft policies, procedures, and internal controls will be reviewed and updated periodically to ensure they account for changes both in regulations and in our business.

PROGRAM ADOPTION

The NHSCPA developed this Program pursuant to the Federal Trade Commission's Red Flags Rule, which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003.

IDENTIFICATION OF RED FLAGS

The NHSCPA has identified the following Red Flags:

- **Report of Fraudulent Activity:** Notice from a Member or Customer, a victim of identity theft, a law enforcement agency, or someone else that an account has been opened or used fraudulently.
- **Verification failure:** Failure of someone identifying himself or herself as a Member or Customer to verify key personal information, such as email address or preferred mailing address. Inconsistencies between information the NHSCPA has on file and what the person contacting us indicates is correct information. Multiple interactions indicating verification failure on an account is also considered a Red Flag.

DETECTING RED FLAGS

The NHSCPA will detect the Red Flags that have been identified in the following ways:

- **Proactive Training Programs:** All NHSCPA customer service staff is trained to detect possible incidents of Red Flags, questionable behavior, and suspicious activity.

- **Verification Policies:** The NHSCPA has adopted stringent verification policies that must be followed by NHSCPA customer services staff to confirm a member's or customer's identity by validating at least two pieces of verifiable data (e.g., email address, primary mailing address, telephone number).

RESPONDING TO RED FLAGS TO MITIGATE IDENTITY THEFT

The NHSCPA will take steps to protect the integrity of our member or customer's information through a variety of preventative measures and direct responses to Red Flags as they arise. The NHSCPA will respond to Red Flags by:

- Placing a note on any account for which a member or customer has reported suspicious activity. This notification is for the internal use of all staff. The note would alert staff to handle the Member/Customer account with caution depending on the issue raised by the Member/Customer.
- Credit card numbers are blacked out from existing hard-copy materials and incoming materials with credit card numbers are kept in a secure place

PROGRAM ADMINISTRATION

The program will be overseen and staff training provided by the NHSCPA CEO. This program will be periodically reviewed and updated to reflect changes in risks/laws at least annually. The respective training will be updated if any changes to the program are made.

APPROVAL

Red Flag Identity Theft Prevention Program identified above formally approved by the NHSCPA Board of Directors on June 9, 2011.

**EFFECT OF SUSPENSION OF NEW HAMPSHIRE SOCIETY
OF CERTIFIED PUBLIC ACCOUNTANTS
SUSPENSION OF 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 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 and 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: _____
Member Name: _____
Meeting and Dates: _____
Location: _____
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
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NHSCPA Use Only			
Account No. _____	\$ _____	Account No. _____	\$ _____
Account No. _____	\$ _____	Account No. _____	\$ _____

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 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