

Adopt Ac 102.01 to read as follows:

Ac 102.01 “Assurance” means providing the following services:

(a) Any audit or other engagement to be performed in accordance with the “American Institute of Certified Public Accountants’ Statements on Auditing Standards” (SAS);

(b) Any review of a financial statement to be performed in accordance with the “American Institute of Certified Public Accountants’ Statements on Standards for Accounting and Review Services (SSARS)”;

(c) Any examination of prospective financial statements to be performed in accordance with the “American Institute of Certified Public Accountants’ Statements on Standards for Attestation Engagements (SSAE)”;

(d) Any engagement to be performed in accordance with the “Public Company Accounting Oversight Board’s Auditing Standards”; and

(e) Any examination, review, or agreed upon procedures engagement to be performed in accordance with the “Statements on Standards for Attestation Engagements” (SSAE), other than the examination described in subparagraph (c) above.

Readopt with amendment and renumber Ac 102.01, effective 1/1/12 (Document #10053) as Ac 102.02 and renumber Ac 102.02 through Ac 102.04 as Ac 102.03 through Ac 102.05, so that Ac 102.02 reads as follows:

Ac 102.[04] **02** “Board” means **“board” as defined in RSA 309-B:3 II, namely,** “the New Hampshire board of accountancy created by RSA 309-B:4.”

Readopt with amendment and renumber Ac 102.05, effective 1/1/12 (Document #10053) as Ac 102.06 and renumber Ac 102.06 through Ac 102.17 as Ac 102.03 through Ac 102.05, so that Ac 102.06 reads as follows:

Ac 102.[05] **06** “Code of professional conduct” means the “Code of Professional Conduct” of the American Institute of Certified Public Accountants (AICPA), [~~June 1, 2010~~] **December 15, 2014** edition, including the interpretations.

Readopt with amendment Ac 103.05, effective 1/1/12 (Document #10053), to read as follows:

Ac 103.05 Functions of the Board. The duties of the board include:

(a) Adopting rules relative to:

(1) The issuance and renewal of licenses and permits;

(2) Peer reviews;

(3) Disciplinary matters;

- (4) Qualifications of applicants;
 - ~~[(5) Establishment of all required fees;]~~
 - ~~[(6)]~~ **(5)** Ethical and professional standards;
 - ~~[(7)]~~ **(6)** Conduct of hearings; and
 - ~~[(8)]~~ **(7)** Any other matters necessary for the proper administration of RSA 309-B;
- (b) Actual issuance of licenses and permits to qualified applicants;
 - (c) The investigation and adjudication of complaints against licensees; and
 - (d) All other functions set forth in RSA 309-B.

Readopt with amendment Ac 103.06, effective 1/1/12 (Document #10053), to read as follows:

Ac 103.06 Office Hours, Office Location, Mailing Address and Telephone.

(a) The board's office is located at the ~~[New Hampshire joint board, 121 South Fruit Street]~~ **office of professional licensure, 7 Eagle Square**, Concord, N.H. and shall be open to the public weekdays, excluding holidays, from 8:00 a.m. to 4:00 p.m.

(b) Correspondence shall be addressed to the ~~[board's executive director]~~ **board of accountancy** at:

~~[New Hampshire Joint Board
121 South Fruit Street]~~
**c/o Office of Professional Licensure
7 Eagle Square
Concord, NH 03301**

(c) The board's telephone number shall be (603)-271-~~[2249]~~ **2152**.

Readopt with amendment Ac 104.04, effective 1/1/12 (Document #10053), to read as follows:

Ac 104.04 Copies.

(a) At the time and place identified in Ac 103.01, any person examining a document which is a governmental record may request a copy of that document.

(b) The ~~[board staff]~~ **office of professional licensure and certification** shall make copies of the documents examined and requested under (a) available in accordance with RSA 91-A:4, IV and Ac 104.04.

~~[(c) The fee for copies made by the board staff shall be \$.20 per page, payable before such copies are provided to the requestor.]~~

Repeal Ac 104.06, effective 1/1/12 (Document #10053), as follows:

~~[Ac 104.06 List of Licensed Professionals and Exam Candidates.~~

~~—— (a) Any person may request orally, in writing, or electronically that the board provide that person with a complete list of CPAs, PAs, or firms.~~

~~—— (b) The board shall grant the request under (a) if the requestor pays the actual cost of copying and mailing the document.~~

~~—— (c) The fee required by this section shall be paid only by:~~

~~(1) Bank draft;~~

~~(2) Money order;~~

~~(3) Certified check;~~

~~(4) Business or personal check;~~

~~(5) Electronic transfer;~~

~~(6) Cash; or~~

~~(7) Credit card.]~~

Readopt with amendment Ac 105.01, effective 1/1/12 (Document #10053), to read as follows:

Ac 105.01 Meetings. Regular meetings shall be held at least ~~[each month]~~ **6 times per year**, provided that there is board business to be conducted. Special meetings shall be called by order of the chairperson or secretary. Each member of the board shall be ~~[notified in writing]~~ **provided notice** of each meeting and such notice shall contain the place, date, time, and subject of the meeting. Notice of meetings shall be posted ~~[at the board office and the state house]~~ **in accordance with RSA 91-A:2.**

Repeal Ac 105.03 and Ac 105.04, effective 1/1/12 (Document #10053), as follows:

~~[Ac 105.03 Board Meeting Procedures. The board shall conduct its meetings in the following order:~~

~~—— (a) Interviews/meetings;~~

~~—— (b) Reading of the minutes;~~

~~—— (c) Reading of communications;~~

~~—— (d) Reading and consideration of applications;~~

~~—— (e) Unfinished business;~~

~~—— (f) New business; and~~

—(g) Adjournment.]

[Ac 105.04 Procedures. Roberts Rules of Order, 10th edition dated 2000 shall govern the procedures of the board.]

APPENDIX

Rule	Specific State Statute which the Rule Implements
Ac 102.01	RSA 541-A:16, I(a)
Ac 102.02 (formerly Ac 102.01)	RSA 309-B:3
Ac 102.06 (formerly Ac 102.05)	RSA 309-B:3
Ac 103.05	RSA 309-B:4, I; and II; RSA 309-B:4, VIII(a)–(i); RSA 91-A:2, II; RSA 541-A:16, I(a)
Ac 103.06	RSA 91-A:2, II; RSA 541-A:16, I(a)
Ac 104.04	RSA 91-A:4, II(d); RSA 91-A:4, IV; RSA 541-A:16, I(a)
Ac 104.06 (repeal)	RSA 91-A:4, II(d); RSA 91-A:4, IV; RSA 541-A:16, I (a)
Ac 105.01	RSA 541-A:16, I(a); RSA 309-B:4, II(b)
Ac 105.03 (repeal)	RSA 541-A:16, I(a); RSA 309-B:4, II(b)
Ac 105.04 (repeal)	RSA 541-A:16, I(a); RSA 309-B:4, II(b)