

MEETING MINUTES
North Dakota State Board of Accountancy
July 28, 2020, 11:00 AM
Via Conference Call

1. The meeting was called to order by President Michael Schmitz at 11:04 am.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Mike Schmitz, President	Mandy Harlow, Executive Director
Faye Miller, Secretary	Pene DeMaster, Board Staff
Laura Adair, Board Member	Tara B. Brandner, Assistant Attorney General
Patrick Kautzman, Board Member	
Sheri Erickson, Board Member	

2. OFFICER SELECTION Faye Miller nominated Michael Schmitz for president and Patrick Kautzman for secretary [Motion: Miller; 2nd Laura; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]
3. Complaints – Solicitor general Shesveen:
Motion to go into executive session 11:17 [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]
4. Executive session 11:28 adjourned
5. Motion to appeal matter to supreme court case 2017-10- [Motion: Kautzman; 2nd Erickson; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]
6. NEW BOARD MEMBER: The Governor has not yet appointed a member to approve.
7. MINUTES (April 28, 2020, June 9, 2020)
The minutes from April 28, 2020 and June 9, 2020 were moved for approval with amendments. [Motion: Adair; 2nd Kautzman; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]
8. FINANCIAL REPORT (April 1-June 30)
- a. Approve disbursements: (April 1-June 30) Motion to approve disbursements with amendment of voided check 1710 to be listed on the expense approval spreadsheet.
 - b. Financial oversight update (Secretary) Faye Miller, Secretary approved the current financial statements. Faye mentioned there was a penalty from the IRS \$40 for not changing bank accounts in the IRS EFTPS site.
 - c. Budget Amendments: Mandy brought budget amendments to the board for review and approval. Salaries and payroll tax were adjusted due to raises given. Faye commented that the travel expense line may be high due to no travel in 2020 and a reimbursement for AAG Bradner’s travel by NASBA. AAG Bradner is eligible for a scholarship for Travel through NASBA. Mike recommends removing those items from this year’s budget but warns that NDSBA will have those expenses in the future. Motion to accept budget amendments with adjustments. [Motion: Kautzman; 2nd Miller; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

Audit: Mandy updated the board. An employee of Brady Martz is up for a board appointment. If Brady Martz begins NDSBA’s audit and that member is appointed Brady Martz would not be able to complete the audit. NDSBA will wait to see who the governor will appoint as new board member. If the member is appointed, NDSBA will find a new audit firm. Mandy will let Brady Martz know we are waiting.

9. COVID Update

Ratify 12/31 NTS and Credit Extensions all valid NTS and credits that were set to expire between April 1, 2020 and December 30, 2020 were granted and extension to December 31, 2020 [Motion: Kautzman; 2nd Erickson; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

10. CPE Completion and Fines- See #13. Disciplinary cases.

11. UAA proposed changes were not adopted word for word. Mandy will send a copy of draft to board members. The changes should not impact the North Dakota State Board of Accountancy. Mandy reported societies and State Boards across country are getting together to provide comments to NASBA. Faye recommends issuing a letter of support. Mandy will draft letter.

12. OTHER BUSINESS

- a. Reinstatements Anne Allen, Max Andadon, Wen Jiang, Mark Jones Sanchita Patnaik Karla Stone Motion to reinstate [Motion: Miller; 2nd Adair; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]
- d. Exam Accommodation Angelita Balintona requesting 50% more time in her exam. Motion to approve [Motion: Kautzman; 2nd Adair; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]
- e. Exam Applications- Ratify: Motion to approve exam applications April 18, 2020 through July 27, 2020.
- f. New Licensees- Ratify: Motion to approve new licensees April 18, 2020 to July 27, 2020 [Motion: Kautzman; 2nd Erickson; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

Miscellaneous – continuous testing began July 1. North Dakota doesn't see any issues with availability to obtain a seat.

Break 12:10

Reconvened 12:20

Motion to move to executive session 12:20 [Motion: Erickson; 2nd Kautzman; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

13. COMPLAINTS

- a. Investigations – Executive Session N.D.C.C. 43-02.2-10 INVESTIGATIONS: EXECUTIVE SESSION PURSUANT TO N.D.C.C. 43-02.2-10, the Board recessed at 12:20 PM to Executive Session to discuss complaints. Public members were asked to leave the call. The Board reconvened to regular session at 12:37 PM.

Disciplinary Cases –

Existing

2017-10: entered above

2020-3: Tabled

2020-4: Tabled

2018-4: over the past few weeks NDSBA received a few calls from IRS and law enforcement

New

2020-5: Motion to close with no action no grounds for disciplinary action [Motion: Kautzman; 2nd Adair; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

2020-6: tabled

2020-7 tabled

14. ADJOURN 12:39

Secretary

Date