

**MEETING MINUTES**  
**North Dakota State Board of Accountancy**  
**March 24, 2020, 10:00 AM**  
**Via Conference Call**

1. The meeting was called to order by President Michael Schmitz at 10:00 am.

**BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE**

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

2. COVID-19 Test Credit/NTS Extensions Exam Credit Extensions: NASBA recommends 90-day extensions for all CPA Exam Candidates. Motion to allow NASBA to grant 90-day test credit extensions on North Dakota State Board of Accountancy's behalf. [Motion: Kautzman; 2<sup>nd</sup> Erickson; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

COVID-19 NTS Extensions

AAG Brandner advised the board to ratify previous decision to allow NASBA to grant NTS extensions to September 30, 2020.[Motion: Miller; 2<sup>nd</sup> Kautzman; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

COVID-19 2020 Licensure Renewals

CPE Extensions – AAG Brandner advised the board they do not have the authority to extend license renewal dates per NDSBA law. The CPA registration form and fee are due June 30, 2020. The board does have the authority to extend the deadline to complete and report CPE.

Motion to grant an extension on CPE reporting to September 30, 2020. The registration form and fee are still due by June 30, 2020 [Motion: Erickson; 2<sup>nd</sup> Adair; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

5. Case Update: 2017-9 Sheri Erickson moved to go into executive session. Laura Adair second. The board moved into executive session at 10:25 am

[Motion: Kautzman; 2<sup>nd</sup> Erickson; unanimous]. [Roll call: Schmitz (y), Miller (y), Kautzman (y), Adair (y), Erickson (y)]

Attorney-client consultation. AAG Brandner reported CPA's attorney appealing ALJ decision to give NDSBA authority to revoke CPA's license. Lawsuit is pending against NDSBA for failing to allow the CPA a hearing. The CPA is appealing the board's decision to revoke.

Erickson wondering if her appeal puts her revocation on hold? She may still be practicing. Tara will look into it. She thinks it is revoked but will research and get back to board.

The board came out of executive session 10:30 am

6. Meeting Scheduling

Conference Call- The April 28, 2020 board meeting will be moved to a conference call due to COVID-19 restrictions.

7. Adjourn 10:31am.

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Secretary

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Date